

REAL ESTATE RECORD AND BUILDERS GUIDE.

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NEW YORK, MARCH 9, 1918

HEARING HELD AT ALBANY ON BOYLAN TAX BILL

Little Chance of Flat Tax Rate Measure Passing in Present Form—Amendments Overcoming Defects To Be Introduced

(Special to the Record and Guide.)

Albany, March 8.—Sentiment in the Legislature cannot be construed wholly as favoring the Boylan Bill, which would limit the real estate tax in New York City to \$1.75 on each \$100 of assessed valuation and would impose a personal property tax of 25 cents per \$100. The proponents of the bill declare it to be absolutely necessary to relieve the heavily burdened real estate in New York City.

It was learned tonight that the bill is to be amended so as to provide some means of obtaining the true valuation of personalty in New York City and taxing it; if not at the rate of 25 cents per \$100 at some rate which will insure a lowering, or at least no increase, in the realty tax rate. In its amended form a hearing will be given the bill some day next week, the date to be fixed later, at which representatives of the New York City Tax Department, the Real Estate Board and other organizations interested will be heard. It is certain that the bill as it now stands, limiting the realty tax to \$1.75 per \$100 of assessed valuation, will not be passed. The Legislature will not at this time attempt to fix this maximum, and the prospects are that nothing but a campaign of education, designed to acquaint each member with the true inwardness of the taxation problem in New York City, could accomplish this. It can be stated definitely that the introduction of the bill will accomplish this—namely, the initiation of some form of taxation of personalty that will serve to lift some of the burden from the real estate in the Metropolis.

The gauge of the Legislature on the Boylan Bill is illustrated by the following interviews:

Senator Elon R. Brown: "I will not discuss the matter."

Senator Robert F. Wagner: "The bill will not be reported in its present form, but it has some good points."

Senator Edward F. Dowling: "It seems practicable, but personalty is an elusive entity."

Senator John V. Sheridan: "Personally I believe the measure has the support of real estate owners in New York City, but I doubt its ability to pass at this time. I know this—that something must be done to relieve the already too heavily burdened real estate owner. I know of cases where real estate owners have been impoverished and forced to submit to the sale of their property for unpaid taxes by reason of the rising scale of realty taxes."

Senator Cullen: "I am not on the committee which has the bill and could not discuss it."

Assemblyman Charles D. Donohue, minority leader in the lower house: "The principle of the bill looks good, but I fear it would not be practicable. In spite of the imposing array of figures its proponents declare it will raise, it is nevertheless a fact that no one has ever been able to lay his finger on that elusive thing known as personal property."

Assemblyman Franklin Judson, chairman of the Assembly Committee on Taxation: "I do not understand as yet what the bill aims to accomplish, but I will make a study of it when it comes up."

Assemblyman Peter D. McElligot: "I

have not been able so far to give the bill any great study."

It is likely that a meeting of real estate organizations and taxpayers will be called within the next few days by the Real Estate Board of New York to discuss amendments to the bill.

Robert E. Dowling, president of the City Investing Company, appealed to the Legislature to protect real estate interests against the city administration. Mr. Dowling said in part:

"We look to the Legislature to protect us, not only against the tendency of New York City administrations to favor certain classes of residents at the expense of the real estate interests, but against almost revolutionary extension of governmental power in new directions such as the proposal for municipal trading.

"Some of the men who make these unjust demands on the city administration to get something for nothing are single taxers, but others do not believe in property rights at all. They would take our property away from us if they could.

"You have got to protect the city from the people of the City or New York or they will take it away from you and wreck it.

"I have heard all I want to hear about Home Rule. We had 130,000 Socialists voting down there last autumn. You have got to protect the city from the revolutionary elements in certain parts of the city. They want to take away personal property. They do not believe in property, anyhow. That is what they are after in their municipal trading schemes.

Unequal Taxation.

"Between 57th and 89th streets, on Fifth avenue, there are twenty private residences, each containing from \$2,000,000 to \$3,000,000 of personalty which does not pay one cent of taxes. Yet it is given the same protection by the city as the property owner in Third avenue, who is taxed to the limit of his capacity. There are individuals in New York with \$5,000,000 of personal property in their homes on which they pay no tax.

"My conviction is, gentlemen, that if you put this tax of twenty-five cents per \$100 on personal property New York City will have so much money that real estate will not have to pay even the \$1.75 proposed in this bill, but rather will pay only \$1.50 real estate assessment."

"The Boylan and Seesberg bills are companion measures," said A. C. Pleydell, Secretary of the New York Tax Reform Association. "They propose to do two things in connection with taxation in the City of New York: First, to limit the rate on real estate to \$1.75 a hundred dollars, and, second, to tax personal property, both tangible and intangible, without deduction for debt or exemption, at the rate of 25 cents a hundred dollars (2½ mills). The second provision is intended to supply the deficiency in revenue which would result from the limitation on the tax rate on real estate.

"As to the limitation of the rate on real estate. In round figures, the tax rate this year will be about \$2.36 per hundred dollars on both real and personal property, varying in the different counties. This will raise nearly \$200,000,000. The remainder of the Budget comes out of the general fund—licenses, special taxes, water rents, etc. A rate of \$1.75 on real estate only would

raise about \$145,000,000. This would leave about \$55,000,000 to be raised by taxation, other things being equal. To raise this sum from personal property at the rate of 25 cents a hundred dollars will require an assessment of \$22,000,000,000. This is two and one-half times the amount of the present real estate assessment, which is \$8,300,000,000. The present personal property assessment is only \$250,000,000, most of such property being taxed under special laws.

"The bill provides that personal property, both tangible and intangible, in the city shall be taxed without deduction or exemption. This would tax all the personal property which is now classified under the special tax system; for instance, the personal property of banks, trust companies, mercantile and manufacturing corporations, real estate mortgages by whomever held—all of which is now exempt from local personal property taxation, because of the payment of special taxes. This would, of course, be a double tax. But even if all such kinds of personal property are assessed, it is incredible that \$22,000,000,000 would be placed on the assessment rolls.

"If, on the other hand, it is not intended to tax personal property which is under these special laws and the bill should be changed in this respect, then about the only kinds of personal property that would be affected would be that of public service corporations (which now largely escape assessment because of the offset of bonded indebtedness) and personal property in the hands of individual merchants and on consignment. The bill would repeal the existing exemption of \$1,000 on household furniture and of savings bank deposits, and also the exemption of funds of charitable and religious organizations. But the aggregate of personal property of this character that would be reached would fall far short of providing the millions of dollars of necessary revenue.

"As to the general principle of tax rate limitation. Such a limitation as is proposed in this bill is highly undesirable because it absolutely ties the hands of the local authorities. The debt service now takes about seventy cents of the present tax rate. Should the \$1.75 limit be in operation no retrenchment could be made on the debt service and the difference between \$1.75 and the present rate would mean a reduction in the amount available for city expenses. Similarly, should the State Direct Tax be increased, the amount available for ordinary city purposes would be still further curtailed.

"In addition, this is not the time to agitate for a large reduction in taxes on real estate. Taxes on all other classes are going up and are likely to increase still further on account of the war, and of the war taxes, a smaller proportion is falling on real estate, as such, than on other classes, while rents are going up.

"The present high rate on real estate is in part due to abnormally low rates in the past, resulting from the city paying for large public improvements by bond issues. Now that these bond issues have to be met, the tax on real estate is naturally increased, but the purpose of these improvements was to add to real estate values.

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BENEFIT FOR THE ARMY AND NAVY GIVEN BY THE REAL ESTATE BOARD

Performance in Lieu of Annual Banquet

INSPIRED by patriotic motives, the Real Estate Board of New York tendered a benefit performance at the New York Hippodrome last Sunday night to our Army and Navy boys, through the New York Auxiliary of the Navy Relief Society and the War Camp Community Service of the City of New York. The performance was in lieu of the annual dinner of the Board, which has been a yearly feature for the past two decades. Before the first curtain rose the house was packed to capacity.

The gross receipts of the benefit approximated \$16,000, though final figures are not available at this time. There are some expenses to come out of this amount, but the net showing will rebound great credit to the Board and the committee, headed by Elisha Sniffen.

The program was divided into three parts, the first headed by military evolutions and ceremonies by a detachment of the 71st Infantry, New York Guard, and a detachment of the 308th United States Infantry. Several artists appeared in this portion of the program, including Sybil Vane, of the Hippodrome company, and Lieutenant B. C. Hilliam, of the Canadian army. A special feature of this part was the auctioning off

of the original of the frontispiece on the program by Joseph P. Day. After spirited bidding the painting was purchased by Robert Grant for \$300.

The second part was devoted to music, artists connected with the Chicago opera having volunteered their services. Mary Garden appeared as a compliment to the United States Navy and sang the aria from Carpentier's Louise, and as an encore sang "Annie Laurie." Under the conductorship of Marcel Charlier the Chicago Opera Association orchestra rendered the overture "1812," by Tschaiakowsky, in a masterly manner. The Prologue from "Il Pagliacci" was sung by Desire Defrere. Pierre Henrotte, concertmaster of the orchestra, played the "Meditation" from Thais.

Francesca Peralta sang the soprano aria "Un Bel Di" from Madame Butterfly, and in conclusion of this part the orchestra, under the leadership of Arnaldo Conti, played "I Vespri Scilani," by Verdi.

The third and final part of the program included a selection from "Jack o' Lantern," by the Sunshine Girls, which included the sending of a message by wig-wag signals. Fred Stone, in cowboy costume, assisted by Cubie Crutchfield, did stunts with a lariat, which demonstrated the versatility of this comedian.

Hon. Martin Littleton delivered a patriotic address, and Houdini mystified the audience by swallowing two hundred needles and a ball of thread separately only to have the needles appear threaded and ready for use.

Men stationed on various ships in the vicinity of the Port of New York appeared in a sketch, entitled "A Day on Board a Battleship." Various scenes were depicted, showing the life of sailors in port. One of the features of the sketch was a competition drill between two gun crews using a five-inch gun loading machine and a four-inch gun, with Morris-Dotter.

Lieutenant John Philip Sousa, U. S. N. R. F., led a number of selections, played by a composite band made up from crews of several ships now in local waters. Sailor Ragtime Riley sang Life's prize song, "We Are Coming," composed by Lieutenant Sousa. Miss Florence Macbeth concluded the performance with a rendition of the "Star Spangled Banner," Keys-Smith setting.

The Entertainment Committee for the Real Estate Board of New York comprised Captain Charles B. Dillingham, Colonel J. Hollis Wells, Lieutenant M. S. Bentham, R. H. Burnside, Bruce Edwards, Mark A. Luescher and Laurence McGuire, honorary chairman.

The following were the stage managers: For the Navy—Lieutenant-Commander J. W. Wilcox, Jr., U. S. N., and Lieutenant-Commander W. E. Eherle, U. S. N.; for the Army—Colonel J. Hollis Wells and Captain Eugene J. Orsenigo, and for the Hippodrome, William G. Stewart and Clyde Powers.

BOYLAN BILL HEARING.

(Continued from page 287)

"The proposers of this bill argue that it would 'stabilize' real estate values. Its first effect might perhaps be to increase them and thus make a present to certain holders who could dispose of the property while the rate was low; but to the disadvantage of permanent investors, who would find the city crippled in its power to make public improvements and who would ultimately have to pay the higher rate necessary to get such needed improvements."

Laurence McGuire, president of the Real Estate Board of New York, contended that the provision for a small personal property tax had been proposed as a relief to real estate which could not be burdened further with safety. He spoke in favor of the Boylan Bill. Edward P. Doyle estimated that about \$230,000,000 could be raised under the plan proposed with real estate not paying more than \$1.75 for each hundred dollars of assessed valuation and personal property 25 cents a hundred.

In addition he called attention to the fact that the city's tax rate is now near the constitutional limit of 27 per cent. exclusive of the debt service. This year's rate is 2.36 in Manhattan, 2.46 in Richmond. Of this amount seventy points are for debt service, leaving 1.66 in Manhattan and 1.76 in Richmond for general purposes. If no relief is afforded or if there is as great an increase in the tax rate next year as this year the limit will be reached.

Mr. Doyle also said that when this constitutional limit of 27 per cent. was imposed real estate was assessed at not more than 65 2/3 per cent. roughly of its value.

If that method of assessment had been continued we would have now reached the constitutional limit. In 1903 Mayor McClellan directed the Tax Department to assess at full value, and that method has continued ever since.

The hearing on the measure this week accomplished something. It gave rise to discussion of the bill in quarters where it may develop something in the way of interest and support.

Representatives of the Private Bankers' Association of New York City and the Association of Life Insurance Presidents sought an amendment specifically exempting securities and other personal property which now pay a direct tax. This amendment will probably be incorporated in the bill before the hearing next week.

TAX RATE FOR NEW YORK CITY ADVANCES ABOUT THIRTY POINTS

THE tax rate for the city of New York was fixed by the Board of Aldermen this week. As forecasted in the Record and Guide on February 23, the rates in the various boroughs are more than thirty points higher than last year. Manhattan, as usual, receives the heaviest burden. This borough pays about five-eighths of the entire amount.

The total amount of the budget for 1918 is \$238,123,759.29, which includes the State tax, amounting to \$8,463,756.38. The tax notes issued by the city between November 8 and December 31, totaling \$900,000, increases the total to \$239,023,759.20. From this amount is deducted \$45,633,550.87, which includes \$7,400,534.10 to be raised by the various counties and \$38,233,016.77, the estimated revenue of the general fund, bringing the net amount of taxes to be raised throughout the city to \$193,390,208.43.

The rate as applied to the various boroughs compared with last year is as follows:

Borough	1917	1918	Inc.
Manhattan	2.02	2.36	.34
Bronx	2.08	2.40	.32
Brooklyn	2.07	2.40	.33
Queens	2.12	2.21	.09
Richmond	2.12	2.46	.34

Controller Charles L. Craig issued the following statement: "The increase in the tax rate is due to the increase of \$14,513,758 in the appropriations of the city departments, an increase of \$6,745,821 for debt service and \$2,061,364 for the city's share of the Queens Boulevard widening. The State tax is \$8,453,756."

"Expressed in points and taking Manhattan as an illustration the increases in the tax rate are made up as follows: For city departmental appropriations 16.10 For debt service..... 7.65 For State taxes..... 9.85 Special Queens Boulevard tax..... 2.47

Total increase 36.07

"The increase in the rate of Manhattan was diminished two points by reason of the decrease in the amount provided for tax deficiency requirements."

A. W. Warner said: "Real estate in New York City realized a depreciation this week of about \$280,000,000 in value,

theoretically speaking, when anticipation crystallized in a tax increase of approximately one-third per cent. In other words, the cost of government by city county and State has increased from about \$200 out of every \$1,000 of rent to about \$235 out of every \$1,000 of rent. It will not be long before the landlord—diligent tax collector that he is—will turn over a quarter of all the rent he receives for taxes; or if his property is vacant he will pay a quarter of what he might be able to collect were it rented. These figures are roughly based on the assessed real estate valuations for 1918 of \$8,339,542,851, a tax increase of nearly \$28,000,000, and a rental value of 10 per cent. of the assessed values.

"If rents were to be limited by law, and no other elements intervened, this depreciation would be an actual one, as real estate derives its value exclusively from the clear, spendable, net income it can dependably produce for its owner now and hereafter. If that income is cut down one-third per cent. permanently either the value must decline or the security must become more safe or more marketable. Real estate is no exception to the rule of investments. Safety, income and marketability being the same, real estate value keeps in step with other kinds of investments.

"If real estate were a liquid security, broadly dealt in on the stock exchanges, as it should some day be, the elements depressing it would have been: The anticipation of increased taxes, now partly materialized; the downward trend of other securities in competition with Government's loans at rising rates of interest; hostile proposed legislation, aiming to benefit tenants at the expense of landlords; increased cost of maintaining buildings; liability to immeasurable loss through constantly changing laws and ordinances, and the activities of Labor, Fire and Building Department inspectors, and the scarcity and diminished efficiency of labor and the scarcity and soaring cost of materials, as hindering the improving of vacant land. While the elements tending to enhance such a security would have been: Higher and yet higher rents through a sustained and substantial excess of prosperous demand over supply until such heights were reached that vacant land could be profitably im-

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MEASURES AFFECTING REAL ESTATE

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

AMONG the bills considered by the Joint Committee on Legislation and Taxation of the Real Estate Board of New York, at its weekly meeting, Wednesday, March 6th, were several bills by Assemblyman Bewley, which would make unnecessary and unwise amends to the Labor Law.

A bill by Senator Walters adding new Section 45 to the Workmen's Compensation Law, was approved insofar as it applies to the inclusion of longshoremen and other dock workers in Group 42, but disapproved as to the other amendment which would include in Group 45 practically all kinds of employees. The detailed action of bills was as follows:

Senate Int. 584, Slater. (Same as Assembly Int. 732, Lown.) To amend the Real Property Law, in relation to the sale, lease, or mortgage of real property under certain conditions.

This bill is approved. This is an effort to amend Sections 67, 69, 70, 71 and 107 of the Real Property Law. The amendments are intended to remove the difficulty met in the sale of real property in cases where an estate is granted for life with contingent remainder or remainders over to persons the identity of whom cannot be definitely and presently ascertained, and where a power of sale is given to be executed after the termination of the life estate. They are perhaps suggested by the decision of the Court in the matter of Callahan relating to an application under Section 67, 96 Misc. 74 affirmed 220 New York. The amendment of Section 107 is intended to cover also the case of persons who cannot be ascertained at the time the application is made and to whom notice is required or has been required to be given. There seems to be no reasonable ground for objection to these amendments, although it is possible that the Courts will be required to construe them before it can be definitely determined that they accomplish the purpose for which they are intended.

Senate Int. 389, Farrenkopf. (Same as Assembly Int. 463, O'Hare.) To amend the Code of Civil Procedure, in relation to actions to compel the determination of a claim to real property.

This bill is approved. It provides that the people of the State can be made a party defendant in such action. The amendment is made applicable to actions affecting property situate in cities of the first and second class. It would be just as well to make it apply to property anywhere in the State. There are errors in the text which should be corrected. (See lines 15 and 16, page 2.) The bill also substitutes the following sentence in Section 1638: "But this section does not apply to claims for vested dower" for the sentence, "but this section does not apply to a claim for dower." If the sentence, as amended, were omitted, Section 1638 would apply to any claim for dower either choate or inchoate. Such an amendment might be desirable.

Senate Int. 602, Walters. (Same as Assembly Int. 690, Pratt.) To amend the Workmen's Compensation Law, generally.

This bill is disapproved in part. It amends the Workmen's Compensation Law by making Group 42 include theatrical stage carpenters, property men, electricians, stage hands, lamp and moving picture operators. This is probably a reasonable extension of the Workmen's Compensation provisions, and is not opposed by the Board. The Board, however, is strongly opposed to the proposed amendment which would add a new Group 45 to include "all employments not included in other groups where four or more workmen are regularly employed in the same business or establishment, except farm laborers and domestic servants," and other changes. The effect of this would be virtually to extend the Workmen's Compensation to practically every kind of employment except farm laborers and domestic servants, an extension which it is believed is both unnecessary and burdensome.

Assembly Int. 726, Feigenbaum. To amend the General City Law, enabling cities of the first and second class to acquire land by purchase, condemnation, and in other ways; and for the erection of dwellings to be rented to the inhabitants thereof.

This bill is disapproved. It authorizes first and second class cities to acquire land by purchase or condemnation and erect dwellings or apartment houses thereon, according to the style of building prevalent in the particular section, and rent the same to inhabitants at cost. There is to be a dwelling commission in charge of a commissioner elected at the November election for the same period as the mayor to carry out the provisions of this act. While it is possible that Assemblyman Feigenbaum takes his bill seriously, the Board believes that the Legislature will not in-dorse a plan for the wholesale condemnation of vacant land and the construction of municipally-owned houses. The Board records its objection without believing it to be necessary to go into extensive arguments as to why such a bill should not be passed. It may be sufficient to point out that to cause the taxpayers to pay for condemned land, the houses erected upon which are to be rented at cost, would be to contribute to a certain portion of the community the property of other members of the community.

Assembly Int. 781, Quackenbush. To amend the Decedent Estate Law, in relation to courtesy.

This bill is disapproved. The act proposes to amend the Decedent Estate Law, in relation to courtesy, by adding a new section thereto designated "Section 100-a." Under the law as it exists the right of courtesy is an estate for life to the husband in the lands and tenements of which his wife died seized without having disposed thereof by will or otherwise, provided there had been issue of the marriage born alive. The proposed amendment provides that "courtesy of a husband shall hereafter attach to lands of which his wife died seized of an estate of inheritance whether or not issue was born alive to said husband or wife." The right of courtesy is a relic of feudalism, and has no place in our modern system of property and estates. We should look with favor upon legislation favoring the abolishment of this right, rather than extending and amplifying it.

Assembly Int. 765, Ames. To amend the General City Law, in relation to the powers of cities.

This bill is the same as one introduced by Senator Wagner last year, Int. 1086 (Assembly Int. 1279, Goldstein). The Real Estate Board has repeatedly expressed its disapproval to the principle of Municipal Ownership, and to the enactment by the Legislature of measures providing for Municipal Ownership, believing that it would result in an enormous increase in the taxpayers' burden. Therefore, the bill is disapproved.

Assembly Int. 711, Bewley. To amend the Labor Law, in relation to definitions.

This bill is disapproved. It amends Section 2 by changing the definition of the word "factory." It eliminates the word "making" and adds to the occupations already included as constituting factory work, "printing, multigraphing, packing, photographing blueprints, mechanical drafting, sorting and baling of paper," and when specifically enumerating these functions changes the definition of a tenant-factory to mean "a building, separate parts of which are occupied and used by different persons, companies or corporations, and one or more of which parts is so used as to constitute in law a factory." The effect of these amendments would be to make a factory of every office and business building in the city and State. It would affect stenographic offices, private concerns where any multigraphing is done, architects and engineering offices, etc., where any drafting is done. Any building where newspaper is gathered and

baled would be a "factory." This is obviously an absolutely absurd proposal as it affects paper, rags, etc. This is at present covered by the jurisdiction of the Fire Department, and quite completely in the city, by requirements of Chapter 12, Article 2, Section 24, etc., Code of Ordinances.

Assembly Int. 712, Bewley. To amend the Labor Law, in relation to inspection of scaffolding.

This bill is disapproved. It ostensibly amends the Labor Law relative to the inspection of scaffolding but it also adds a new Section 20-d relating to ammonia tanks. These are to be inspected by the Industrial Commission throughout the State. The amendments apply to all ammonia tanks used for generating cold storage in all factories and mercantile establishments in the State and making rules for the same. The subject for refrigeration inspection and the entire subject of explosives is, for New York City, quite covered in Chapter 10, Article 18 of the Code of Ordinances, and further restrictions along these lines would make for unduly burdensome regulations and unnecessary expense. The bill is disapproved at least as to the proposed Section 20-d.

Assembly Int. 712, Bewley. To amend the Labor Law, in relation to mercantile and other establishments.

This bill is disapproved. It makes various changes in the working hours of women and minors. Some of these provisions are reasonable. However, the amendment to Section 171 should be vigorously opposed. Where the present law safeguards the employment of women and children in basements of mercantile establishments, the amendment would have it that "no person shall be employed or permitted to work in a basement of a mercantile establishment without the sanction of the Department of Health in towns and villages and the Industrial Commission in cities. The Board of Health in New York City now has ample jurisdiction. The Industrial Commission has held that even engine rooms and boiler rooms are mercantile establishments, and as they have been using orders against such places this would prevent engineers, firemen and all others associated with engine room work from working below the sidewalk except by permit. It is a measure too restrictive and should be disapproved.

Senate Int. 11, Cromwell (Amended) (Same as Assembly Int. 43 Sesselberg). To amend the Greater New York Charter in relation to the modification or reduction of assessments by the Board of Estimate and Apportionment.

This bill adds a new section, 1019-b, to the Greater New York Charter. In its original form it provided that when, in the opinion of the Board of Estimate, the combined assessments for public improvement, confirmed after January 1, 1908, against any parcel of real estate shall in any two consecutive years exceed 60 per cent. of the valuation the Board of Estimate may, upon the certificate of the comptroller, direct the modification of the assessments. The bill, however, also provided that if "any person or persons shall have paid any such assessments or any part thereof in excess of the amount to which the same shall be reduced by the Board of Estimate and Apportionment the Comptroller of the city of New York is hereby directed to refund and pay to such person or persons, in interest as may appear entitled thereto, the amount of such excess," and provided for the spreading of the assessment for the sum to be refunded either upon the city or the borough affected. The Real Estate Board acted upon this bill several weeks ago, and while it approved the proposal for the modification of the obviously excessive and unfair assessments it seriously objected to the provisions for the refund. After a conference with Senator Cromwell the refund provision has been taken out of the amended bill, and the bill is approved.

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NOTICE.

IN accordance with rule LXXXVI of the Supreme Court General Rules of Practice, the Record and Guide has been designated by the Appellate Division of the First Department, for the publication of all legal notices, and such insertion in the Record and Guide will be accepted as fulfilling all requirements of the law.

Utmost Efficiency Essential.

In order for us to fully comprehend what the World War has cost civilization from a physical and economic standpoint it would be necessary to compile a vast mass of statistics covering the period of the war and including all phases of military and industrial activity. Statistical data is not required, however, to prove that the closest harmony and most complete coordination of industrial and commercial endeavor is needed at this time to enable the Allies to bring the conflict to a speedy conclusion. Only through the utmost efficiency in military, naval and industrial pursuits can the war be successfully waged. The requirements will fall with the greatest weight upon those of us who have been left at home to bear the burden of maintaining economic stability and at the same time provide for the wants of our field forces, and feed our Allies.

The war has diverted the useful efforts of more than one hundred million men from productive to destructive pursuits. Furthermore, it has imposed a heavy burden upon the remaining producers to supply the wants of civilization

and at the same time restore the increasing waste of the war. A number of men greater than the total population of the United States has, during the past four years, been withdrawn from the ordinary employments of peaceful times and the whole world, while undergoing a vastly greater mental and physical strain, has an infinitely decreased ratio of production. Thus, even under a return of normal conditions, there would still be a scarcity of actual necessities.

To counteract the effect of the conditions now confronting industry it is therefore necessary to develop the highest efficiency along all lines of endeavor. Obstructionists, those not willing to assist in advancing the efficiency of their labors to the highest degree, or those who deliberately hold out for higher wages, concessions in working hours, or other forms of hindrance are slackers to the fullest meaning of the term and should be summarily dealt with both by the authorities and their friends.

Political economists have virtually conceded that the forces of labor and industry will, in a large measure, be responsible for the ultimate winning of the war and the restoration of democracy to the world. Involved nations have been quick to recognize the value and necessity of having these economic factors fully allied with them. The best and surest results can only be obtained, however, after the closest cooperation between the commercial, industrial and labor agencies has been attained, and then coordinated with the administration and military program. This means efficiency in the broadest conception of the word. Nothing less than such a conception can be accepted in these times of stress.

Doctrine of Labor and Materials.

The present business of the United States is war—war to exterminate autocracy and unrighteousness and to establish peace among the nations of the world.

The President has stated that the war can be won only if all the people of the country unite in a common purpose to defend our shores from aggression. No one group of people, or two groups, or three groups can win the war. It can only be won by the united and continuous cooperation of every man, woman and child. The two Liberty Loan campaigns have demonstrated the willingness of our people to reach down into their pockets and lend their dollars to the Government. A plan has now been perfected which will enable all our people, without exception, to lend their money to the Government.

The plan proposed has, however, an object even more important in the present crisis than the actual money which it will produce. It is based on fundamental principles so simple and so direct in their appeal to our people that they cannot fail to meet with enthusiasm and universal response. These principles involve the saving of life. They involve pointing out to the citizens of the country that we cannot support a vast army in the field and a great navy at sea and at the same time spend the same amount of money we used to before the war, for all manner of articles which may be perfectly proper to buy in times of peace, but which are not necessary to the carrying on of the great war which we are now fighting.

We have got to get behind the Government, which is devoting its entire energies to waging a great warfare for freedom. This warfare requires putting men in the field and keeping them fed and clothed. It requires the production of ships, and shells, guns and rifles, motor trucks, horses, saddlery, aeroplanes, hospital supplies, food and a great variety of goods the production of which calls for vast industrial plants from one end of the country to the other, manned by millions of men and women who serve their country as effectively as our soldiers and sailors.

Our fighting forces are formed of companies of soldiers and sailors banded together to serve their country. War Savings Societies will be formed of companies of savers banded together to

save their country. For the success of our army and navy every company of soldiers in France, the crew of every ship, should have back of it, at home, a company of savers. As a united people, consecrated to the great task which lies before us, we cannot fail.

Moving Clocks Ahead.

Fifty-two important reasons for the prompt passing of the Daylight Saving Bill were given Congress last week in the report of the Committee on Daylight Saving of the United States Chamber of Commerce.

All along the line daylight saving means increased efficiency in the improvement of the health, morals and social welfare of the twenty million workers of the country. Briefly sketched as they are, there will be seen in these things a far-reaching step toward the solution of many of the causes of labor unrest, and a practical constructive effort toward securing the full cooperation of labor in prosecuting the war.

Daylight saving means also an immediate reduction in the use of light and heat, with its attendant conservation of coal. More than 1,500,000 tons of coal a year is the estimated saving, even if the measure is in effect only for the shortest period that has been suggested; and the saving in fuel oils is equally impressive.

The savings would occur in both direct and indirect ways. The amount of coal that will be saved if the clock is moved ahead one hour would differ with the method in which daylight saving is used. Calculations computed for different periods based upon the actual British experience in the summer of 1916, and modified by allowances for differences in latitude give the following savings in coal for the United States:

(1) Saving of 150 hours of a yearly average of 1,320 per year requiring artificial illumination in the U. S. (i. e., by daylight saving between second Sunday in April and last Sunday in September) according to the Calder Bill—S. 1854—now before the House Committee on Interstate and Foreign Commerce:

	Tons Coal.
In electricity for lighting....	660,000
In gas for lighting.....	144,000
(2) Saving of 190 hours from the yearly average (i. e., with clocks moved ahead one hour between April 1 and November 30):	

	Tons Coal.
In electricity for lighting...	836,000
In gas for lighting.....	183,000

(3) Saving of 198 hours from the yearly average (i. e., with clocks advanced one hour throughout year):

	Tons Coal.
In electricity for lighting....	871,000
In gas for lighting.....	190,000

The saving in coal for these purposes could be represented approximately by the following percentages:

(1) With saving of 150 hours:

	Tons.
Amount of coal used for lighting through gas and electricity, approximately.....	15,750,000
Amount saved.....	804,000
Percentage saved, 5%.	

(2) With saving of 190 hours:

	Tons.
Amount of coal used for lighting through gas and electricity, approximately.....	15,750,000
Amount saved.....	1,019,000
Percentage saved, 6.5%.	

(3) With saving of 198 hours:

	Tons.
Amount of coal used for lighting through gas and electricity, approximately.....	15,750,000
Amount saved.....	1,061,000
Percentage saved, 6.6%.	

These figures do not include the saving which would be obtained at isolated plants and at electric power plants which sell current for lighting. To be

borne in mind, too, is the fact that the estimate has been made on a basis which assumes the use of electric energy and gas for lighting is spread evenly over the country, whereas as a matter of fact fifty-seven million electric lights out of a total of seventy-six million in the country are in New England, Middle Atlantic and Northern Central States, where the advantages of daylight saving will be most striking.

The saving of coal through substitution of a morning hour of moderate illumination for an evening hour of maximum use of electricity and gas illustrates ways in which important savings in coal would be obtained.

Supporting the daylight saving measure are the President of the United States, Herbert C. Hoover, the United States Food Administrator; Dr. Harry A. Garfield, the United States Fuel Administrator; E. N. Hurley, Chairman of the Shipping Board; the Council of National Defense, literally scores of State and municipal civic bodies and the more than one thousand chambers of commerce and commercial organizations comprising the membership of the Chamber of Commerce of the United States.

Fixing Building Responsibility.

Editor of the RECORD AND GUIDE:

A review of the building accidents and collapses that have occurred in New York calls to mind the insistent cry following each, that responsibility be fixed and some one be held accountable. Almost without exception, however, the process of what is technically known as "passing the buck" has completely frustrated such attempts—no one is to blame.

It seems high time therefore that some method should be devised whereby it may be possible to hold some definite person criminally responsible for loss of life and limb. It is quite evident that the lack of this has encouraged slipshod construction and careless superintendence or no superintendence at all in the very buildings where greatest danger exists. The first requisite of any provision to this end must be applicability to any and all kinds of building construction.

Now there are two distinct stages in any building operation. First, the preparation and filing of the plans, and, second, the actual work of construction. There can hardly be any question that responsibility for the adequacy of the plans should be fixed upon the author of such plans, be he architect, engineer, builder or owner. Present laws provide for this so that practically in every case the responsibility can be definitely located and fixed upon a single person.

In the execution of the work, however, it would seem that there are three likely to be connected with the operation, upon one or more of whom the responsibility might rest. In case the architect (meaning by "architect" the one who makes and files the plans) superintends the execution of the building, there is opportunity to fix upon him the responsibility, but in many cases the architect is not so concerned. The builder is another who might be held to accountability, but in many cases there is no single builder; often there are a number of subcontractors engaged to do the work, or frequently the work is executed largely by individual workmen employed by the owner. It would then seem that the owner is practically the only one connected with building operations that surely must be concerned in all building work.

A difficulty here arises, however, in attempting to place responsibility on the owner. He is usually a man of no technical knowledge or building experience, and if it were mandatory that he should bear criminal responsibility for any or all accidents that might occur in connection with his operation, many "owners" would prefer to invest their money in some less hazardous enterprise.

Of the three possible interests mentioned—the architect, the builder, the owner—it would seem that as the owner

is the only one of necessity connected with every building operation that responsibility must in some way be fixed on him or through him. In case he employs the architect or the author of the plans as superintendent for the execution of the work, which assuredly is the best procedure, the owner should be allowed to name such architect who would bear the responsibility for the safety of the construction. If the architect is not so employed and there is a general builder, the owner could well nominate him the responsible party. In case the architect is not employed to supervise, nor yet is there a general contractor or builder, it would seem that the owner should have means of employing some one competent to supervise and take the responsibility. In case he himself wishes to assume the responsibility, to avoid the necessity of an architect or builder or a supervisor, he might have the right to make himself the party of record.

Having thus located the supervising function on a single designated party, it would be important that such party should be registered with the Building Department, after having shown that he has sufficient ability and sufficient experience to warrant his assuming such a function. It would hardly seem necessary to create a special Board to determine the fitness of such persons, for this could be taken care of by the Building Department, which could without difficulty pass upon the facts relative to the availability of the candidate. It would be wise to exempt from the above provisions any work which did not involve structural changes.

The owner would then have the option of nominating his architect or his builder (if a single builder is employed) or a competent supervisor, as the superintendent or supervisor of record, with the object of fixing a definite source to whom the authorities may look in case of building accident. The other alternative would be for him to register with the Building Department and declare that he would himself assume all responsibility.

WILLIAM O. LUDLOW.

State Supervision of Cities.

Editor of the RECORD AND GUIDE:

We have in this city become so accustomed to a popular clamor for home rule as against any interference by the State in our municipal affairs that the recent action by the Provincial Government of Quebec relative to the municipalities within that province comes with something of a shock to us.

Into the Legislature of that province a bill has been introduced, and has every prospect of becoming a law, under which a department, to be known as the Department of Municipal Affairs, is being created, with a wide field of operations. The plan and scope of the new department is well stated in the Monetary Times of Canada (March 1, 1918):

"As the new system of controlling municipalities is found to meet with success the ultimate result, according to what has been said in the Quebec Legislative Assembly, will mean that it will no longer be possible for a municipality, civic or scholastic, to commit acts that affect it badly in the money market. An almost complete control of civic finance is provided in the new bill, or rather series of bills on the same subject, that were taken up in the course of a protracted sitting. The manner in which municipalities are to issue their loans, obligations on the municipalities to provide sinking funds each year, and a number of other matters very directly affecting all matters of municipal finance, even to the control of the bookkeeping, are included in the new legislation.

"It will be the aim of the Government to see that the municipalities issue serial bonds for obligations. Each year the coupons, when paid, will pay not only the interest, but also the year's proportion of the capital, so that at the end of the term on which the bonds are issued the principal and interest will both be extinguished."

The general purpose of the new legislation is to prevent municipalities from entering into adventures which will harm their credit in the money markets of the world.

The power of the "Minister of Municipal Affairs" seems to be limited to an approval or disapproval of proposed municipal activities that involve the financial credit of the localities in ques-

QUERY DEPARTMENT

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

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

Question No. 306.—A places in B's hands, the latter being a real estate broker, a piece of property, and fixes a price at which the property is to be sold. B sells the property, and A refuses to pay the commission, alleging that he had negotiated with the buyer ten years before, but was unable to close with him. The buyer made affidavit that it was through the persistency of B that he was finally induced to buy. Can B legally compel A to pay him his commission?
F. K.

Answer No. 306.—Yes.

Question No. 307.—A lease was made some time ago which called for the lessee paying all taxes, etc., imposed by the city, county, state or national authorities. It was the intention of the lessor that he receive a stipulated amount net. At that time there was no thought of the tax on excess profits. Who should pay this tax? Is the lessee obligated to pay the surtaxes as well as the normal taxes?
A. E.

Answer No. 307.—Very hard to answer without reading the lease, but responding duly to the inquiry just as it is: Lessee should pay.

tion. He will possess largely the power to veto any matter that involves an expansion of the municipal credit, and he may dictate the terms as to sinking funds, etc., necessarily to be created as a condition precedent to the operation. He will act substantially as a check upon the ambitions of municipal administrations who seek favor with the multitude as distinguished from those who pay the bills. Such a check seems to be essential in communities where there is a dominating desire on the part of many to spend the money of others.

A department with the powers of that now being created in Quebec would have been a saving grace in this State so far as this city is concerned.

WILLIAM B. ELLISON.

American Business to Confer.

Business readjustment to war will be the dominant note of the Sixth Annual Meeting of the United States Chamber of Commerce, it was announced at the conclusion of the meeting of the Board of Directors of that body.

The four critical questions of the day—financing the war, railroads, centralized control of industry, and shipping—will be considered from the twofold point of view of filling the Government's requirements, but with the minimum disturbance to private industry.

More than 500,000 business men will be represented at the meeting in Chicago, April 10, 11 and 12. Delegations will be there from every State in the Union, from large cities and from small. There are more than one thousand local chambers of commerce and commercial organizations comprising the membership of the National Chamber of Commerce, which includes even such distant bodies as the American Chambers of Commerce at Shanghai, the Philippines, Alaska, Hawaii, Buenos Ayres, Rio de Janeiro, London, Paris and some half-dozen other cities abroad, and each of the 1,000 local members will be represented at Chicago by duly authorized delegates. The resolutions of the meeting may truly be said to be an accurate and authoritative expression from American business, and the fullest possible measure of cooperation between business and the Government may be expected to result. As in the past, the speakers will be men of National prominence.

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REAL ESTATE NEWS OF THE WEEK

New Tax Rate Fixed for Five Boroughs— Boylan Flat Rate Bill Will Be Amended

THE fixing of the tax rate by the city authorities was the most important happening of the week. The increase of about thirty points did not come as a surprise, for it was forecasted in the Record and Guide two weeks ago. Nevertheless there was some disappointment that such extremes had to be resorted to, for many owners were firm in the belief that the new administration would find ways and means to curtail expenses, and even if a lower rate was not possible at least that the increase would only be nominal.

The hearing at Albany this week on the Boylan Bill was another matter important to property owners. There is but little likelihood that the bill will pass in its present form. Nevertheless within a few days an amended measure will be prepared which will have a better chance of passage. There is but little doubt that a campaign of education is necessary before the flat rate is adopted. Other means for the raising of moneys by the city must be found and proved practical.

The collecting on personal property has never been successful, but that does not mean that the principle is wrong. It is only in its application that the mistakes are made. The fault does not lie alone in New York City, but reaches out throughout every city and town in the state and the nation. There is not any reason why personal taxes should not

be collected any more than that income taxes are unobtainable by the Federal Government. Patriotism does not enter into the question. It is simply that every one is afraid not to make a report to the Government, for it is known that failure to do so will bring severe punishment. Were the same fear to exist in New York City those who should pay would do so, and real estate would only be compelled to meet its fair and equitable share of the administrative expenses.

The introduction of the bill at Albany, making it practicable to convert four-story houses for the occupancy of three families, is another step made as the result of the passing of the Lawson Three-Family House Law during the last session of the Legislature. The bill is a good one, and will do much to relieve the owner of this class of house, as additional income could be obtained.

It is fitting that this bill should become a law at this time, for it is difficult to erect new multi-family structures on account of the shortage of money, the scarcity of labor and materials. The passage of this bill would bring into the market hundreds of old buildings, which could be converted for a few thousands of dollars and relieve the shortage of rentable space, in addition to increasing the income return to the owner of this class of property, which at the present time is not a remunerative investment.

CITY TAX RATE.

(Continued from page 288.)

proved notwithstanding the high cost of construction.

"I started to say that the one-third per cent. loss of income through the increase of taxes had not resulted in a decrease in the market value of New York's real estate to the extent of \$280,000,000 for the reason that it is offset by the anticipated increase of rents. The increase of one-third per cent. just puts off by that much the day when it will pay to improve vacant land, for none of it will be improved until it does pay. The safety valve for high rents is set at the point where money for new construction is attracted from other investments when increased accommodations relieve the competitive pressure by which rents have been raised.

"In other days, when the supply of building accommodation exceeded the demand for space, an increase in the taxes of one-third per cent. would have come wholly out of the owner. Under present circumstances the added tax will be distributed quickly to the public, which mainly benefits from the things for which the tax money is spent by officials they have elected, as a necessary and to be expected part of the high cost of living."

Cyril Burdett, of New York Title & Mortgage Company, speaking of the new rate, said: "We have scarcely recovered from the shock the announcement of the new rate has given us. Of course we expected a high rate, but not so high as they gave us. What can we do about it but pay it? Next year, we are told, the rate will be higher than this year. Maybe it will, but if the Boylan Bill passes it will have a bearing on next year's rate. Our taxes are very high today and we could ill afford an increase. Taking for general comparison this building, 135 Broadway. In spite of the fact that the value and rentals have decreased we paid \$6,000 more last year than we did in 1905. Year after year sees the valuation of this building decreasing, yet the amount of taxes we are called upon to pay increases each year.

"We are asked to compete with other office buildings downtown, more modern than this, and we cannot hold our tenants with what we have to offer them unless we lower the rents. The new buildings have more to offer, and

we must be the sufferers, yet our taxes go higher and the valuation goes lower. We have an action in certiorari pending against the city on this reduction of valuation, and propose threshing out the whole business of reduced values and increased taxes. In the meantime the new tax rate is law, and we must obey it until we get legislative relief, and that soon."

Walter Lindner, of Title Guaranty & Trust Company: "What is there to be said about it now? It is law, and we must abide by it. It is claimed that the new rate is necessary, and to refute this means a review of the financial history of the city. I don't want the job, but have no doubt it will be undertaken by some one. The rate is high—the highest, we are told, in the history of the city. Next year, we are told, it will be even higher, so we must obey the law, pay the tax and think as we will about it. There is nothing else I can say at this time."

Record and Guide Quarterly.

Attention is called to the users of the records, published in the Record and Guide, to the Record and Guide Quarterly, which is just off the press. The Quarterly is published every three months, the final installment being combined with the three preceding ones, making, in one compact volume, a complete transcription, in digest form, of all conveyances, mortgages, assignments of mortgages, satisfied mortgages, leases, real estate appraisals, auction sales, wills, new buildings and alterations.

These records are arranged geographically, chronologically and alphabetically so that the subscriber may, at a moment's notice, find the desired information.

In order to make these records more complete the attorney's name is inserted in all mortgages and a geographical cross reference to the real estate appraisals is given. This permits the user in searching for the appraised value of a given parcel, and not having the name of the deceased, to obtain the information instantly.

Years of experience has demonstrated that by using the Record and Guide Quarterly time and annoyance are saved. It is equally valuable to the broker who maintains an elaborate system of keeping records, or the man who must condense his plant.

IT IS NO LESS TRUE OF AN ORGANIZED BODY, THAN OF THE INDIVIDUAL, THAT THE MEASURE OF EFFICIENCY IS DETERMINED BY THE CAPABILITY TO CONTEND SUCCESSFULLY WITH SUDDEN AND UNEXPECTED EMERGENCIES.

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Hundreds of thousands of persons depended upon Gas for Cooking and Heating. They could not be and *were not* disappointed, for our immense manufacturing plants were operated with the greatest efficiency. An emergency confronted us, and because ours is a *real* Public Service, we successfully met it.

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Geo. B. Cortelyou, President

LEGAL NOTES AFFECTING REALTY

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

Agreement to Pay Appraised Price.

A LEASE granted the lessee the privilege or option to purchase the property after 10 years at a value to be determined by "appraisal," and provided that the decision of any two of the three appraisers should be binding on the parties. The Washington Supreme Court holds, *Martin v. Vansant*, 168 Pac. 990, that the arrangement to have the value of the lots fixed by appraisers was not an agreement to submit to arbitration, revocable by the lessee, but an irrevocable agreement, made before controversy, to leave the incidental matter of price to appraisers or referees, and sublessees having refused to abide by the decision of two appraisers, after exercising their option to purchase, could be compelled to perform by bill for specific performance.

Rent, When Payable.

The New York Appellate Division holds, *Milton-Alvin Holding Company v. Williams*, 168 N. Y. Supp. 171, that where a lease was complete in all its terms and specific as to the time and the property covered, it did not create a partnership and limit the landlord to an action for accounting, or prevent him from maintaining a summary proceeding to recover possession for nonpayment of rent because it provided that after the first two years the rent should be a sum equivalent to one-half of the rental or income received by the tenant from subtenants. The lease required the tenant to erect a number of bungalows, and after the first two years to pay a rental equivalent to one-half of the rental or income received by the tenant from subtenants, and provided that such rent should be paid in each year as soon as it had been collected by the tenant for each year from the occupants of all the bungalows, and that the tenant might pay taxes and assessments, and

deduct them from the rent upon the landlord's failure to pay them. It is held that under these provisions one-half of the rents as collected by the tenant was due the landlord as soon as collected though the entire sum from all the subtenants had not been collected, there being no default on the part of the landlord authorizing any deductions by the tenant.

Action for Deposit.

Where a lease provided that a deposit by the tenant might be retained by the landlord and applied on the rent for the last two months of the term, and that in case of reentry by the landlord he should have the right to relet the premises as the tenant's agent, and the tenant should remain liable for any deficiency the New York Appellate Division holds, *Markman v. 451-455 Grand St. Corp.*, 168 N. Y. Supp. 522, that an action brought by the tenant, after being dispossessed in summary proceedings, but before the end of the term, to recover the deposit was prematurely brought, since, while the issuance of a warrant in summary proceedings ordinarily terminates the lease, and the deposit becomes immediately payable, if the lease contains covenants which by the express terms of the lease are intended to survive a reentry the deposit may be held by the landlord until the term demised has expired.

Acceptance of Assignee.

In a suit against a lessee and an assignee for rent, it is held, *Wells v. Warnick*, 198 L. W. 1121, that evidence that when the lessee told the landlord that he had a chance to sell out if he could turn the building over to the assignee the landlord said that all he wanted was the rent, and that it was perfectly satisfactory to him to turn the lease over to the assignee, warranted a finding that the landlord discharged the lessee as a tenant under the lease and accepted the assignee in his place.

Important Decision.

The Court of Appeals has just decided an important question relating to the time when assessments become a lien between buyer and seller in this city. Some time ago the Supreme Court in Kings County decided, in the case of *Doonan v. Killilea*, that such assessments became a charge immediately upon confirmation, irrespective of the time of entry of the assessment in the city records. This was affirmed by the Appellate Division, Second Department, but has now been reversed by the Court of Appeals.

In view of this decision a statement has been prepared by Walter Lindner, of the Title Guaranty & Trust Company, for the guidance of its searchers and closing attorneys on this subject, which statement is as follows:

"The court holds in effect that all taxes, assessments and installments of assessments, unless otherwise provided by contract, become charges between the vendor and the vendee at the same time that they become liens on the real property; that they become liens only upon the dates or at the times specified in the laws, pursuant to which such taxes or assessments are confirmed.

"Annual real property taxes in the City of New York become charges and liens, one-half on May 1 and one-half on November 1 in each year. Ordinary assessments imposed pursuant to the Greater New York Charter become charges and liens ten days after the same are entered in the office of the Collector of Assessments and Arrears. Installment assessments under Section 1019-a of the Charter become charges and liens as to each installment on the annual anniversary of the date of entry of the assessments. Care in closing titles should be had to see whether this rule as to installment assessments has or has not been changed by the contract. In cases where assessments or installment

assessments have been entered under special laws the question of when they same become liens must be determined upon a consideration of the special Act under which the assessment is had."

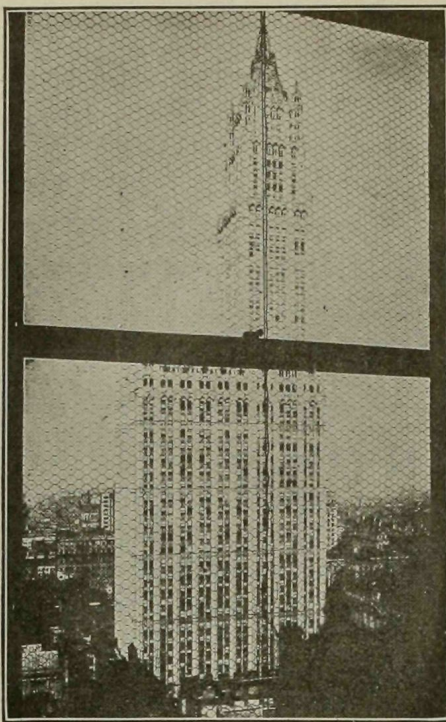
New Bills Introduced.

Senator Dowling has introduced an amendment to the Tenement House Law, making provisions relative to three-family tenements and three-family converted dwellings applicable to four-family tenements and four-family converted dwellings.

Senator Ottinger has a bill which provides that an agreement for the occupancy of real estate in New York City shall create a monthly tenancy unless the duration of the occupancy shall be specified in some note or memorandum in writing, and subscribed by the parties or their agents.

The State Conference of Mayors has approved the Wagner-Donohue municipal ownership bill, recently introduced in the Legislature. At the same time the conference disapproved the Amo Bill, providing for a referendum on municipal ownership.

Assemblyman Clarence F. Welsh of Albany has introduced a bill providing that all municipal bonds heretofore or hereafter issued maturing in serial installments shall be paid at maturity and no statutory limitation of the taxing power shall operate to prevent such payment. For bonds heretofore issued not maturing in installments, for which no sum is required to be raised annually by statute, there shall be raised hereafter annually at least 2 per cent. of the principal unless a smaller sum, with accretions at 3 per cent., is sufficient to pay the same, provided total amount required by way of sinking fund for such bonds need not under foregoing provisions exceed in any year one-tenth of 1 per cent. of assessed valuation of taxable property.



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PRIVATE REALTY SALES.

THE total number of sales reported and not recorded in Manhattan this week was 32 as against 32 last week and 47 a year ago.

The number of sales south of 59th street was 12 as compared with 18 last week and 19 a year ago.

The sales north of 59th street aggregated 20 as compared with 14 last week and 28 a year ago.

From the Bronx 10 sales at private contract were reported as against 17 last week and 19 a year ago.

Statistical tables, indicating the number of recorded instruments, will be found on page 300 of this issue.

Riviera Reported Sold.

Riviera Realty Company, Max Ash, Henry and Hyman Sonn, and Max Marx, sold the Riviera apartment house, a thirteen-story structure, occupying the block front on Riverside drive between 166th and 157th streets, measuring 234.9 feet on the drive, 185 feet in 156th street, and 100.10 feet on 157th street. The city assesses the property at \$1,500,000, of which \$300,000 represents land value. The house was built about ten years ago at an estimated cost of \$1,700,000 from plans by Rouse & Goldstone, architects. According to reports, William H. Barnard, treasurer of the International Salt Company, is the new owner. Title will be taken in the name of the newly formed corporation, known as 790 Riverside, Inc., capitalized at \$500, with William H. MacIlroy, Hervey J. Osborn, and Joseph Pramutolo, as directors. These people are also directors in Whitehall-Aiken, Inc., formed at Albany last Thursday. The Riviera contains suites of from five to ten rooms, and under the old schedule of rentals range from \$650 to \$2,000. Mr. Barnard owns and occupies the residence at the north corner of Riverside drive and 89th street, formerly the home of the widow of Bishop Henry C. Potter.

Roxborough in New Hands.

Sharp & Company sold to the newly formed Roxborough Holding Company, represented by Joseph A. Wolf, as attorney, for the New York County National Bank, the Roxborough apartment house, at the northwest corner of Broadway and 92d street. The building was held at \$1,500,000. The Roxborough is twelve stories in height, and has a mortgage for \$725,000, held by the Metropolitan Life Insurance Company. The property measures 107.4 feet on Broadway, and extends 125 feet in 92d street. It was erected in 1911 by Isaac and Herman Mayer, who bought the site from Franklin Petit. The late Col. Francis S. Leland, who was president of the bank, bought the property the same year, giving in part payment Clement Court, at Madison avenue and 99th street. The house just sold has fifty-seven apartments and seven stores. Sharp & Company have been appointed agents.

Manhattan-Brooklyn Exchange.

J. Adolph Mollenhauer bought from the 4 East 43d Street Company, Klein & Jackson, the three-story store and office building at the southwest corner of Broadway and 89th street, adjoining the Adelphi Theatre, covering a plot 100x132. In part payment Mr. Mollenhauer gave Brooklyn properties, including 616 Nstrand avenue, a five-story elevator apartment house at the southwest corner of Pacific street, on a plot 31.6x114.5; 1248 and 1250 Pacific street, two four-story brick flats, on plot 34.6x114.5; 25 to 29 Reid avenue, three four-story brick flats, each 26.8x80; 91 to 95 Clymer street, three four-story brick flats, each 24x60; 411 Kent avenue, two-story brick stores and lofts, 23.8x100; 68 Herkimer street, a four-story flat, on lot 21.4x100; 43 Ross avenue, a three-story brick tenement, on lot 23.6x100; 323 and 325 Division avenue, a four-story brick tenement, on plot 44 x about 51; 219 Gold street, a two and a half-story frame building, 50x107, and 737 to 741 Church avenue, three

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three-story brick stores, on plot 60x100. All of the above properties are free and clear. The total consideration involved in this deal was about \$1,000,000. The brokers were Byrne & Baumann and the Roman-Callman Company.

West Side Apartment in Trade.

Mulliken & Moeller sold the new twelve-story apartment house at 302 to 308 West 86th street, 81x100 feet, to Edgar H. Cook, of Great Neck, L. I. The building was completed last October and was held at \$600,000. In part payment Mr. Cook gave his 32-acre estate fronting on Middle Neck road, Great Neck, valued at \$250,000. Other Manhattan properties figured in the transaction. The deal involved about \$1,000,000 and was negotiated by Nassoit & Lanning.

WANTS AND OFFERS

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FOR SALE—Kingston, N. Y.: first class residence, 15 rooms, solarium; garage; awns; garden; fruit; exclusive neighborhood; bargain; owner retiring. PHYSICIAN, Box 478, Record and Guide.

FINE residence, Brooklyn Manor station (16 minutes from Pennsylvania Station); house 42 feet front, large piazza, 10 rooms and bath, billiard room, sleeping porch, garage; plot 100x137; close to Jamaica Ave. L station; price \$13,000. LUCE, 1659 Woodhaven Ave., Woodhaven.

FOR SALE—South Brooklyn, a one-family house of nine rooms and bath, situated two blocks from the the Ninth St. Station of the Fourth Ave. Subway; asking price \$4,000; can be had on easy terms. R. MURPHY, 210 Eleventh St., Brooklyn.

COUNTRY residence, 95 lots, 10 rooms, all improvements, fruit trees, barns, chicken coops; equity \$5,000; one hour from New York; for sale or exchange. Inquire MOSKOWITZ, 923 Eagle Ave., Bronx.

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Estate of Lamont B. Harkness Sells.

William B. May & Company sold 933 Fifth avenue, a five-story white front residence, on plot 25x150 feet, for the Estate of Lamont B. Harkness. The buyer will alter the dwelling for his own occupancy. The property was held at \$300,000 and is assessed at \$275,000. Since Mr. Harkness' death the house has been vacant. On the same block are located the homes of S. Reading Bertram, Edwin Gould, S. D. Chapin, Mrs. A. M. Hoyt and the new home of Mortimer L. Schiff, now in course of construction.

Downtown Office Building Resold.

Charles F. Noyes Company resold to the Markham Realty Corporation, Clarence W. Eckhardt, president, the seven-story office building, at 128 Water street and 81 Pine street, covering a plot about 3,000 square feet, having a frontage of 23.2 feet in the former, and 38.6 in the latter; also 502 and 504 West Broadway, two loft buildings, each measuring 25x75 feet, adjacent to the Bleeker street elevated station. The three properties are 100 per cent. rented. The Water and Pine street building produces a rental of about \$9,000 a year, and the West Broadway buildings about \$4,800 a year. The combined properties brought about \$135,000. The sellers acquired the properties last autumn from Lorne A. Scott.

Last of Bronx Oval Resold.

Frederick Brown resold the last remaining portion of the former Bronx Oval property at Southern Boulevard and 163d street, which he purchased about a year ago from John Bolton Simpson, executor of the Simpson Estate, which has held the property since 1856. The present sale affects twelve lots, 150x200 feet, on the east side of Southern Boulevard, 75 feet north of 163d street. The buyer is the D. & D. Land & Improvement Company. This corporation now controls the entire Oval property, valued at \$400,000. The rest of the tract was acquired from Mr. Brown in two separate transactions last year. In part payment the purchasing company gave a five-story twenty-five family apartment house at the southeast corner of Sherman avenue and 165th street, measuring 72x56x61x79 feet; also 177 East 93d street, a four-story double flat, 30x100.8 feet, free and clear. J. Clarence Davies and S. Brener Company were the brokers. The Oval property comprises about twenty-five lots and it is the intention of the D. & D. Company to improve the entire tract with a theatre and taxpayer.

Buys on Southern Boulevard.

Louis Schloss & Samuel Kamlet sold for the Benenson Realty Company, the southwest corner of Southern Boulevard and Claremont place, a six-story apartment having a frontage of 77 feet. The building was completed about six months ago, and was held at \$100,000. The reported annual rental is \$13,000. Eifers & Eberle and Morrison & Schiff were the brokers.

Manhattan.

South—of 59th Street.

FRONT ST.—Seaboard Trading Co., fish dealers, have acquired the 5-sty building with store at 7 and 9 Front st, southeast corner of Moore st, on plot 30.5x80. The property was recently sold by William A. White & Sons for Julia P. Gardner and Emily P. Cape, title being taken in the name of 210 West 59th St Co.

HOUSTON ST.—Emilie Talbot sold to Nathan Rattner, a client of O. D. & H. V. Dike, the 5-sty tenement at 177 East Houston st, on plot 25x97.6, and assessed at \$24,000. The consideration was \$20,000. Title will pass subject to a mortgage of \$15,000. The property has been owned by members of the Talbot family for 69 years.

MERCER ST.—L. Tannenbaum, Strauss & Co. sold for the Metropolitan Life Insurance Co. the two 6-sty loft buildings at the southwest corner of Mercer and Spring sts, on plot 126x70. The property is fully rented and shows rent roll of about \$20,000 per annum. It is assessed by the city at \$160,000.

MOTT ST.—Florence V. Burden sold the 4-sty tenement at 41 Mott st, on lot 25x94, near Bayard st. The property is assessed at \$19,000.

10TH ST.—Mary E. Cole sold to Emily C. Comstock 170 and 172 West 10th st, a 5-sty building, on lot 40.11x111x4x irreg, 161 ft. east of 4th st. This is the first transfer of the property since 1885.

15TH ST.—Edward S. Foley & Co. sold for Margaret M. Mitchell to Mrs. Annie Bauman 132 West 15th st, a 5-sty flat, on lot 25x132, adjoining the 9th Regiment Armory.

44TH ST.—Marie Blanche Lyons sold to Jasper A. Campbell, a retired linen merchant, 146 West 44th st, a 4-sty building, on lot 16.8x100, and assessed by the city at \$49,000. In the same block are the Claridge Hotel, Lambs' Club, Alpha Delta Phi Club, Gerard Hotel, and opposite the Belasco, Hudson and New York theatres. Charles F. Noyes Co. represented Mr. Campbell throughout the negotiation and will have charge of the property for Mr. Campbell as his exclusive agent.

48TH ST.—John J. Hoefflinger sold for Charles Ranitz the 2-fam. dwelling at 625 48th st.

49TH ST.—Meister Builders, Inc., purchased 64 West 49th st, a 4½-sty dwelling on plot 23x100, with a Columbia leasehold of 74 years to run.

49TH ST.—Mrs. Harry Adler bought from the Bowery Savings Bank the 4-sty house, on plot 18.9x100.5, at 343 East 49th st.

AVENUE C.—A. N. Gitterman sold for John E. Andrus of Yonkers the southeast corner of Av C and Westminster rd (East 12th st) a plot 40x100, to the Marble Hill Development Corp. This property carries a restriction against apartment improvement which expires in a short time, and negotiations are pending for the resale of this property with a view of improving the site.

North—of 59th Street.

64TH ST.—Daniel H. Jackson, operator, sold to Filippo Passantino the 5-sty double flat at 171 West 64th st on lot 25x100. David Lion was the broker.

70TH ST.—Pease & Elliman sold for Howard Conkling, represented by Folsom Brothers, the 4-sty house at 157 East 70th st, 95 ft. east of Lexington av. This plot is 36x half the block, the house occupying about 18 ft. of the width of the lot.

72D ST.—Ansell H. Ball, as president of Ball Realty Co., sold the 4-sty dwelling at 48 West 72d st, on lot 23x102.2, located 129 ft. east of Columbus av. It was held at \$60,000. The house was sold at auction last May for \$39,750.

75TH ST.—Slawson & Hobbs sold for Estate of Dr. J. B. Knapp the 4-sty dwelling, on plot 23x90x102.2, 35 West 75th st. It was held at \$50,000.

85TH ST.—Slawson & Hobbs sold for Sol. M. Stroock, the 4-sty dwelling at 133 West 85th st, on plot 20x55x97.6. The property was held at \$40,000.

98TH ST.—Wm H. Whiting & Co. sold for M. Josephine Ely the 4-sty 16-fam. tenement at 150 East 98th st. Property is assessed at \$12,000.

120TH ST.—A Kane Co. sold the 3-sty dwelling at 227 West 120th st, on plot 16.8x100.11.

126TH ST.—Henry W. Kriete bought from Baruch Wolf estate the 3-sty dwelling at 63 West 126th st, on lot 18.9x100, located 210 ft. east of Lenox av. Mr. Kriete owns the 4-sty building with cafe at 61 West 125th st, also 18.9 ft. wide and immediately abutting his purchase.

132D ST.—Land Estates, Inc., associated with New York Title and Mortgage Co., sold the 3-sty dwelling at 265 West 132d st on lot 14x99.11, near 8th av.

134TH ST.—Lewis H. May Co. sold for M. Caldwell 514 West 134th st, a 5-sty tenement, on plot 40x99.11, between Amsterdam av and Broadway.

139TH ST.—Frederick Brown resold to Steiner Bros., wholesale furriers, the Westdale, a 6-sty elevator apartment at 602 and 604 West 139th st, between Broadway and Riverside dr, having accommodations for 24 families and on plot 75x100. The property is fully rented for over \$16,000 and was held at \$150,000. In part payment the buyer gave the vacant plot, 50x98.9, in the south side of 28th st, 180 ft. west of 7th av. Mr. Brown acquired the Westdale a short time ago in an exchange with Sexton Realty Co.

OLD BROADWAY.—Albany Savings Bank resold the 6-sty new law house, with stores, at 37 and 39 Old Broadway, which it took over in foreclosure proceedings last month for \$33,000. The structure occupies a plot 40.1x100.1, located 85 ft. south of 130th st.

RIVERSIDE DR.—Nason Realty Co. (Max N. Natanson) bought from Halcyon Realty Corp. St. Francis Court, a 6-sty elevator apartment house at the northeast corner of Riverside dr and 135th st, on plot 125x102.6. The property was held at \$275,000, and has an annual rental of \$30,000. It was a cash transaction, and was negotiated by William S. Baker as broker.

WEST END AV.—I. Randolph and T. Everett Jacobs, who recently bought from Abram Baudouine estate the apartment house at the southwest corner of West End av and 84th st, purchased from the same seller the adjoining dwelling at 489 West End av, a 4-sty house, on lot 20x100, to protect the light and air of the corner property. N. A. Berwin & Co. negotiated the transaction.

8TH AV.—A Kane Co., in conjunction with Geo. W. Sasse, sold the 5-sty triple flat at 2239 8th av, on plot 25x100.

Bronx.

FAIRMOUNT PL.—Louis Schloss and Samuel Kamlet sold for Benenson Realty Co. the southwest corner of Fairmount pl and Southern blvd, a 6-sty apartment with 5 stores, with a frontage of 77 ft. on the boulevard. The house was finished 6 months ago and has a rental of \$13,000. It has been held at \$100,000. Eifers & Eberle represented Benenson Realty Co. and Morrison & Schiff acted for the buyer.

2D ST.—A. N. Gitterman sold for John E. Andrus of Yonkers to Marble Hill Development Corp., a plot 60x125 in the west side of East 2d st, 280 ft. south of Caton av and a plot 30x125, 30 ft. distant in the same side of East 2d st.

RECENT LEASES.

F. W. Woolworth Company Leases.

F. W. Woolworth Company leased in the old Stewart Building, Broadway, northeast corner of Chambers street, the Broadway frontage, extending from the Chambers street corner north to the present entrance to the building. The strip leased has a frontage of 60 feet on Broadway and 75 feet in Chambers street. It also includes about one-half of the Broadway basement. The lease was obtained from Frank A. Munsey, who bought the Stewart Building several months ago, and is now completely re-

modeling it. Edward J. Hogan was the broker. The Woolworth Company, which is completing a big structure at the northeast corner of Fifth avenue and 40th street, expect to open the downtown store about May 1. It was about 1823 when the first section of the Stewart store was opened. Later the establishments was extended over the entire block front from Chambers to Reade streets. It is also a coincidence that Mr. Woolworth in 1888 opened a small office in the Stewart Building from which he directed the business which is now said to amount to \$100,000,000 annually. He maintained these offices until 1913. Mr. Woolworth, when he first

181ST ST.—Schwab & Co. sold for W. C. P. Realty Co., Inc., 61 West 181st st, the 3-sty stone dwelling with garage, on plot 50x100.

BATHGATE AV.—Cahn & Pittman bought from Henry C. Wissemann, at the southwest corner of Bathgate av and 184th st, a 6-sty apartment house, on plot 35x95, with 5 stores and accommodations for 24 families. Schwab & Co. negotiated the sale.

BROOK AV.—Shaw & Co. sold for the Payne Estate, a plot 80x100 at the northeast corner of Brook av and 166th st. The plot runs along 166th st from Brook av to the tracks of the Harlem Railroad. The purchaser will erect a 1-sty garage, which will be offered for rent.

DAVIDSON AV.—A. D. Phelps & Damiane sold for Emco Building Co., E. Maran president, the southeast corner of Davidson and Burnside avs, a 1-sty business building, with 7 stores, fronting 103 ft. on Burnside av. It was held at \$45,000.

JEROME AV.—A. D. Phelps & Damiane sold for Louis Weiss the plot 75x100 on the east side of Jerome av, 170 ft. north of Cameron pl, to Concourse Estates, Inc., which plans to improve the site with a 5-sty apartment house.

TIEBOUT AV.—Cahn & Pittman bought from Mrs. A. E. Pope 2414 Tiebout av, a 3-sty frame dwelling, on plot 16.8x83, near 187th st.

Brooklyn.

CARROLL ST.—Regina Kavanagh sold to a client of Charles E. Rickerson the 3-sty dwelling, with extension, at 779 Carroll st, between 7th and 8th avs.

GLENADA PL.—Land Estates Incorporated, associated with New York Title and Mortgage Co., sold the Glenada Apartments, 7 and 15 Glenada pl. These are 6-sty elevator apartments, on plot 176.3x103.3 1/2 x irreg., containing 65 apartments, and are fully rented. They were held at \$165,000.

HANCOCK ST.—Hy. & D. Agar sold the 3-sty brownstone dwelling at 603 Hancock st to A. Davies for M. Simon.

LINWOOD ST.—Hy. & D. Agar sold 392 Linwood st, a 2-fam. dwelling, to Vincenzo Ditta.

McDONOUGH ST.—Hy & D. Agar sold 402 McDonough st, a 3-sty dwelling, to Mary Wilson.

UNION ST.—John Pullman Real Estate Co. sold 695 Union st, a 4-sty double brick tenement, on lot 25x100, for Theodore Heffner.

28TH ST.—Frank A. Seaver & Co. sold for John H. Meyer, the plot 40x100 in the westerly side of East 28th st, 180 ft. north of Av K.

38TH ST.—Fidelity Land and Mortgage Co., associated with Realty Trust, sold to Potgevin Machine Co. a tract of land in 38th st, between 12th and 13th avs, adjoining a plot which it now owns, upon which the machine company is erecting a factory for the manufacture of parts required in war supplies.

47TH ST.—Frank A. Seaver & Co. sold for Henry Safford a plot 40x100 in the northerly side of 47th st, 200 ft. westerly from 17th av.

51ST ST.—I. S. Herbstman sold for Mrs. Shell to Augustino Elesi the 2-fam. brick house at 1172 51st st.

51ST ST.—Tutino & Cerny sold for Elizabeth McCormack the 2-sty dwelling at 441 51st st.

53D ST.—I. S. Herbstman sold for I. M. Kalt to Samuel Goldin the 1-fam. stucco house at 1615 53d st.

63D ST.—Alco Building Co., associated with Realty Trust, sold the 1-fam. semi-detached residence at 2121 63d st to Martin J. Gross.

63D ST.—Alco Building Co., associated with Realty Trust, sold the 1-fam. semi-detached residence 2109 63d st, with garage, to James A. Dunn.

67TH ST.—Alco Building Co., associated with Realty Trust, sold the 1-fam. semi-detached residence at 2161 67th st to Louis Silverman.

69TH ST.—Frank A. Seaver & Co. sold to P. J. Pinto a plot 20x100 in the southerly side of 69th st, 300 ft. westerly from 18th av.

75TH ST.—Frank H. Malone, as broker, sold the 2-fam. brick dwelling at 566 75th st for George Kroeger.

BATH BEACH.—Bulkeley & Horton Co. sold for Josephine L. Ketcham the plot at the southeast corner of 17th and Cropsey avs, with a frontage of 215 ft. on 17th av.

COLONIAL RD.—Walter S. Ross and C. C. Gretsinger sold for Morrison-Allardye Construction Co., Inc., the 1-fam. cottage with garage, on plot 36x100, on the east side of Colonial rd, 37 ft. south of 80th st.

ONEY ISLAND AV.—McInerney Klinck Realty Co. sold for Walter R. Tusher three 3-sty and store brick buildings on the west side of Coney Island av, 501 ft. 5ins. south of Cortelyou rd, on plot 60x100.

FLATBUSH AV.—McInerney Klinck Realty Co. as brokers sold the 3-sty business and apartment building at 1050 Flatbush av, on plot 20x92.7, for Lizzie Koesser.

3D AV.—George W. Baker Shoe Co. bought from M. Spence the block front in 3d av, between Baltic and Warren st, on plot 200x100, for improvement with a factory building to cost \$200,000.

17TH AV.—Meister Builders, Inc., purchased from Ellanar Realty Co. six 1-fam. cottages at 8403 to 8413 17th av, on plot 115x78.

Queens.

ARVERNE.—Lafayette Trust Co. sold to A. Lischow the dwelling and plot, 40x100 at the northeast corner of Amstel Blvd and Clarence av.

ASTORIA.—J. Hess sold to N. J. Eberhard a plot, 100x100 ft., on the south side of Frankfort av, 125 ft. west of Sound st.

BAYSIDE.—J. Wilson Dayton sold for William Parkinson a house on Woodland av, in the Bellcourt section, to Edith L. Curtis.

COLLEGE POINT.—P. J. F. Kraemer sold to W. Mohrmann the dwelling and plot, 50x100, at the northwest corner of 6th and 2d av.

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started, had associated with him in a small capacity, Carson C. Peck of Brooklyn, who afterward became vice-president of the Woolworth Company. He died in 1915. Hubert T. Parson, now vice-president and treasurer of the Woolworth Company, started in the old Stewart Building with Mr. Woolworth as bookkeeper and clerk.

Wooster Street Building Leased.

Charles F. Noyes Company and White-Goodman leased for Daniel P. Morse, president of the Parmelee Realty Corporation, 80 and 82 Wooster street, to Frank P. Kruger, dealer in dried fruits, nuts, and specialty manufacturers for ten years, at an aggregate rental of about \$85,000. The building is seven stories high, semi-fireproof, and was recently purchased from Clarence Payne by Mr. Morse through the Charles F. Noyes Company. The tenant has been located for twelve years at 470 Greenwich street, and this lease brings a new line of business into the old drygoods section. The agents report that seven firms were considering the building at the time the present lease was closed. These included the Government, a piano company, a candy manufacturer, wholesale drygoods concern, importing and exporting concerns, a chemical and a sponge house. Stoddard & Mark, as attorneys, represented Mr. Morse, and Hon. Charles D. Donohue, the tenant.

Old Army and Navy Club Leased.

Shaw & Ebbitt leased for the A. & N. Realty Company, to Morris Condes, 107 and 109 West 43d street, a five-story building, having a frontage of 40 feet, running through to 108 West 44th street, where it measures 16.10 feet. The building is the old Army & Navy Club. The lease is for a term of years, the aggregate rental being about \$125,000.

Lease in Bradish Johnson Building.

Herbert Hecht & Company and M. & L. Hess, Inc., leased, for the Estate of Bradish Johnson, 55,000 square feet of space in the Bradish Johnson Building, 21st street, between Broadway and Fifth avenue, to the Liggett-Riker-Hegeman Company, which will move their executive offices from 340 West 4th street. The lease aggregates \$500,000.

Garage for Express Company.

Negotiations are practically completed for the erection of a large garage building at the southeast corner of Park avenue and 131st street, to be occupied by the Wells Fargo Express Company. The new building will cover four lots, the improvements to be made by the owner, the Keats Company, in which Fisher Lewine is interested. The company also controls the northeast corner of Park avenue and 130th street.

Dwelling to Be Altered.

Duross Company leased 121 West 86th street, a four-story building, 20x100, for Noble & McConnell, to Benjamin B. Kirtland, for twenty-one years at an aggregate rental of \$70,000. The house will be altered into bachelor apartments at a cost of \$12,000.

Manhattan.

VINCENT ASTOR leased to Continental Warehouse Co. the 3-sty building at 410 and 412 West 14th st, extending through to 411 to 417 West 13th st. The new lease to the warehouse company calls for an annual payment of \$23,000, an increase of \$10,000. It was recently erroneously reported that the government had rented this building for military purposes.

GEORGE BOCKHAUS, INC., leased from New York Central Railroad Co. the two 6-sty 24-fam. houses at 505 and 507 West 27th st for 10 years.

BRETT & GOODE CO. leased for the Misses Mary T. and Elisabeth V. Cockcroft to Antonio Gatto and James Babino the building at 148 Wooster st, where the tenants will carry on the paper stock business; and at 74 Broadway space to the following tenants: P. J. Goodhart & Co., George V. Larson, Bjarne Kroepelien, United States Food Administration and Herman R. Lingg and Harrison Kinnier.

GEORGE W. BRETTELL leased for M. Peiser to G. E. Arthur the building at 2146 3d av.

CAMMANN, VOORHEES & FLOYD rented for Mendleson Corp. their building at 212 Fulton st. The new tenant is the World Wide Trading Co., Inc., importers and exporters, with offices in New York, Cuba, Spain and

Argentine Republic. The building was only in the market 48 hours before negotiations were concluded.

HARRISON S. COLBURN CO. leased to a well-known warehouse company Hecker-Jones-Jewel Co. warehouse at 269 to 271 Cherry st, extending through to 524 to 526 Front st, between Rutgers slip and Jefferson st, about opposite the East river freight station and piers of the New York, New Haven & Hartford Railroad. The building is a 3-sty brick structure about 50x200, and has been used by the milling company as one of its principal New York flour warehouses for 40 years.

CROSS & BROWN CO. and T. B. Robertson sold the lease held by the 45th St Garage Co. on 502 to 508 West 45th st, and leased this plot, in conjunction with 510 to 514 West 45th st, adjoining, for A. C. and J. A. Fiske and Thomas Connors, to New York Bottling Co. for 21 years. The tenant will remodel the buildings for its own occupancy.

DUFF & CONGER, INC., leased an apartment at 48 East 61st st to Miss Elizabeth West.

DUROSS CO. leased to B. T. Babbitt the store, basement and 2 lofts at 124 West 18th st, and to Max Silverstein the 1st loft at 47 West 13th st.

DOUGLAS L. ELLIMAN & CO. leased an apartment of 14 rooms and 4 baths in the new building at 270 Park av for the Vanderbilt Avenue Realty Corporation to Elihu B. Frost; also a large apartment at 777 Madison av, corner of 66th st, for the Barney estate to Mrs. William Post; also an apartment at 840 Park av for Franklin S. Richardson to George S. Schanck, for whom we have secured an extension of the lease from the owners of the property; and renewed leases from next October on apartments at 840 Park av for Mrs. William S. Garrison; 830 Park av for Mrs. Ricardo de Acosta; and at 122 East 82d st for Mrs. J. C. Cooley.

DOUGLAS L. ELLIMAN & CO. leased for Plaza Leaseholds, Inc., to Mme. Kargere, dealer in laces and embroideries, the store at 721 5th av, and as agents for Livingston Phelps a portion of the 8th floor at 14 East 46th st to the Women's Municipal League.

DOUGLAS L. ELLIMAN & CO. leased for Dr. Edward L. Partridge 157 East 37th st, a 4-sty house, on lot 18.4x half the block, to Mrs. John King Van Rensselaer.

DOUGLAS L. ELLIMAN & CO. leased an apartment of 17 rooms and 6 baths at 270 Park av for Vanderbilt Avenue Realty Corp. to Joseph Hartog; also a larger apartment in the same building to John Scott Browning; also an apartment at 583 Park av for Clarence Payne to Mrs. Emerson Howe; also an apartment at 42 East 66th st for Jackson Realty Co. to Charles J. Fisk; and have made the following renewals from next October: an apartment at 777 Madison av for Barney Estate to Mrs. A. M. B. Sanderson; 969 Park av, corner of 82d st, for Randolph Walker Corp. to Paul McEwen and William M. Dudgeon; and at 840 Park av, corner of 76th st, to J. Culbert Palmer.

J. ARTHUR FISCHER rented an apartment at 159 West 45th st to Mrs. Jean Barry.

J. ARTHUR FISCHER leased to M. Mechlo, grocer, the store at 794 3d av; and at 61 West 37th st studios to Louis F. Grant and Miss Dorothy Greenfels.

M. FORMAN leased at 137 5th av the 8th floor to J. Weinberg; also at 13 and 15 West 28th st the 10th floor to H. Friedman; also at 12 West 17th st the 4th floor to Fishman Bros.; also at 136 to 140 West 21st st the 10th floor to Zahler & Schramek; also space at 27 to 35 West 24th st to Harris Blankstein; at 14 to 18 East 32d st to Abramson & Sherman, and in conjunction with D. Zuckerman & Co. the 10th floor at 135 West 26th st to Rothleder Bros.

MISS H. FREUD, as broker, leased to Schrafft, confectioner, for Yard estate the 4-sty building, on lot 25x100, at 60 West 23d st, between 5th and 6th avs.

GOODALE, PERRY & DWIGHT leased 29 to 33 East 22d st to Funk & Wagnalls, Inc., with 7th floor at 45 and 47 East 20th st to Huppell Co. for M. & L. Hess; store at 400 6th av to Yankua Bros., and top floor at 402 6th av to Theodore Bouti; and space at 265 6th av to Geo. Gemamgnuas and Thomas Isamis.

GOODWIN & GOODWIN rented for Pauline A. Reynolds to the William Penn Club, Inc., the 3-sty house at 17 West 120th st.

GOODWIN & GOODWIN rented for Charles Kaye to N. Bobis the 3-sty dwelling at 110 West 119th st.

M. & L. HESS, INC., leased for Metropolitan Life Insurance Co. the 4th floor at 50 to 54 West 17th st to M. Sarasohn & Son, silk underwear; also space at 148 to 156 West 23d st to C. Friedman, furrier. Both buildings are now entirely rented.

M. & L. HESS, INC., leased to Quartermaster Department of the United States Army from the estate of Bradish Johnson, Inc., the 11th floor of the Broadway and Fifth Avenue Building, at 921 to 925 Broadway and 149 and 151 5th av, covering the entire block front at 21st st, which the Quartermaster's Department will use for its executive offices.

M. & L. HESS, INC., leased the 8th floor front at 45 and 47 East 20th st to National Glove Mfg. Co.; also, in conjunction with Goodale, Perry & Dwight, the 7th floor in the same building to Heppel Co., perfumes.

M. & L. HESS, INC., leased the 7th floor at 237 and 239 Lafayette st to John T. Holmes; the 4th floor at 145 and 147 West 18th st to Seminole Chemical Co., Inc.; and the 7th floor at 31 and 33 East 10th st to Rakoff Bros.

CHARLES G. KELLER leased for Charles H. Harris the store at 136 and 138 West 24th st to New Chwang Trading Co.

CHARLES G. KELLER rented to Triangle Novelty Co. a floor in the building at 133 and 135 West 23d st; and loft space at 102 West 24th st to Goldin Brothers.

LAKIN & DINKELSPIEL. leased for Walter Salmon a store at 100 West 47th st to Benjamin Malamud.

J. EDGAR LEAYCRAFT & CO. leased the store and basement at 798 6th av to Jacob Schachter; also apartment at 5 West 39th st to Paul Bern; also store at 220 East 14th st to Albert Muncicino; also apartment at 424 Central Park West to Charles Jansan; also store at 545 9th av to A. Luper; also store at 239 10th av to Joseph Giacobbe; and loft at 102 East 2th st to A. Berardi.

JOHN P. LEO, JR., leased to Congressman Jeremiah F. Donovan, who was elected to the House of Representatives on Tuesday, as successor to Murray Hulbert, the 4-sty dwelling at 23 Hamilton ter, from Guardian Holding Co., Inc.

MICHAEL E. LIPSET leased for estate of Charles A. Baudouine, the store and basement at 256 5th av, at an aggregate rental of \$60,000 to Max Haber.

SAMUEL H. MARTIN leased for J. Ida L. Hurlbut the 4-sty dwelling at 132 West 65th st to Thomas Grisdale.

SAMUEL H. MARTIN leased for Broadway & 67th St Corp. the store and basement at 1985 Broadway and the entire 4-sty and basement building at 1987 Broadway to King Tire Co.

SAMUEL H. MARTIN leased offices at 1974 Broadway to George E. Rarig, agent of M. C. Peters Mills, Omaha.

PAYSON McL. MERRILL CO. leased to the United States Government space at the 42d st end of 485 5th av.

CHARLES F. NOYES CO. leased the store at 28 Stone st to A. M. Capen's Sons, Inc.; a floor at 46 Fulton st to A. Breslau; and in connection with G. M. Pearson & Co. space in the basement of the Masonic Building, at 71 West 23d st, to Thom & Bayley.

CHARLES F. NOYES CO. leased at an aggregate rental of about \$200,000 for Aaron Buchsbaum to Yorke Warehouse & Storage Co. the 7-sty and basement warehouse at 697 to 701 Greenwich st, northeast corner of West 10th st, with frontages of 90 ft. in Greenwich st and 104 ft. in 10th st, and containing about 30,000 sq. ft.

CHARLES F. NOYES CO. and White-Goodman leased for Daniel P. Morse the 7-sty building 80 and 82 Wooster st to Frank P. Kruger for 10 years at a total rental of about \$85,000.

OGDEN & CLARKSON CORP. leased the store and basement at 27 to 35 West 24th st to Crescent Cloth Spinning Co.; also a loft at 110 to 114 West 32d st to Gotham Hat Co.; also the 7th floor at 53 to 57 West 36th st to B. G. Behrman & Co.; and the 1st loft at 128 West 36th st to B. G. Behrman & Co.

PEASE & ELLIMAN leased for Francis F. Palmer the 5-sty dwelling at 19 East 73d st, between 5th and 6th avs, to J. Russell Pope, architect.

PEASE & ELLIMAN leased at 777 Madison av an apartment (furnished) to Irwin H. Kirkwood, editor of the Kansas City Star; also apartments at 144 East 56th st to Will Irwin; at 139 East 66th st to Louis Noyes; at 130 West 57th st to Susan E. Hall; at 23 West 58th st to Robert L. Beecher; at 122 West 82d st to Mrs. Walter R. Hoyt; at 1 Gramercy pk to Miss C. Banskfield; at 100 West 59th st to Miss E. McShane, Miss W. L. Gaston and Henrietta A. Hayes; at 11 East 68th st to Mrs. Allan A. Pinkerton, and at 981 Madison av to Walter A. Hughes.

PEASE & ELLIMAN rented apartments as follows: at 970 Park av to Dr. Thomas Sholz; at 56 West 11th st to Chester B. Cook; at 138 East 36th st to F. Colborn Pinkham; at 100 West 59th st to Mrs. H. G. B. Oman and Mme. B. de Khrouleff, and at 144 West 57th st to Miss Mary Boland.

L. J. PHILLIPS & CO. leased to Christian Schuck & Co., Inc., the store at 1994 Amsterdam av; and to H. W. Pryce an apartment at 568 West 149th st.

L. J. PHILLIPS & CO. leased to Louis Kalisher an apartment at 385 Edgecombe av.

L. J. PHILLIPS & CO. renewed a lease in "The Langham," 135 Central Park West, to Morris L. Woolf.

L. J. PHILLIPS & CO. leased for Harris & Vaughan, agents, the 21st floor of the building being constructed at the northwest corner of Madison av and 40th st to Goodwin-Gallagher Sand and Gravel Corp.; also apartments at 63 West 70th st to R. Eckervarria and Lillian M. Goodwin.

RABONOWITZ & SUTTER leased through Wilber C. Goodale the store at 281 7th av, at the corner of 26th st.

RICE & HILL, INC., leased for Warren Est. o James Spellman the store and basement at 1597 Broadway (now occupied by Huyler's). Mr. Spellman has been located at the corner of Park Row and Duane st for nearly fifty years.

ROWANTREE-SCHLEY CO. leased to Hodges Fiber Carpet Co. for the A. B. Kirschbaum Co. a floor at 212 and 214 5th av through o Broadway, and secured an extension of the lease; for the A. B. Kirschbaum Co. subleased from the Roxbury Carpet Co. its space on the 6th floor at 212 5th av, and Roxbury Carpet Co. leased the former space of the Hodges Fiber Carpet Co. at 21 and 25 Madison av, through Stephen H. Tyng, Jr., & Co. The rentals aggregate over \$125,000.

ROWANTREE-SCHLEY CO. leased for Louis Stern, who was represented by M. & L. Hess, Inc., the 2d loft at 7 and 9 West 18th st to the Union Yarn Co.

SHAW & CO. leased for I. Levekowitz the 4-sty dwelling, on plot 18x80, 2015 5th av to C. Stanger.

SCHINDLER & LIEBLER leased the 3-sty private dwelling at 1087 Lexington av; also a similar private dwelling at 165 East 93d st.

LOUIS SCHRAG leased for Owen-Walsh Manufacturing Co. the 3d loft at 525 to 531 West 26th st, to Hirsh & Friedman; for Jeffrey

Realty Co. space at 27 to 35 West 24th st to Modern Manufacturing Co., and for Robert S. McLellan the store at 265 West 23d st to Laubach's Medical Assn.

FRED'K SOUTHACK & ALWYN BALL, JR., leased for Adolph Boskowitz the store, basement and sub-basement at 704 and 706 Broadway, containing about 18,000 sq. ft. to David Salwen; also for Trinity Church Corp. the store at 36 Vesey st to Richard Davis.

SPEAR & CO. rented the 3d, 4th and 5th lofts at 409 to 413 Lafayette st to Fred. Kamholz; with Manheimer Bros. the 8th loft at 710 Broadway to I. Rosenberg & Son; with Horace S. Ely & Co. the 2d loft at 70-74 West Houston st to Haber & Friedman; at 39-41 East 12th st the 5th loft to Borgenicht Sons & Co.; for Bently Franklin Co. the 7th loft at 532 and 534 Broadway to David H. Zell.

E. A. TURNER, INC., leased for Abraham Schwab the building at 441 4th av, southwest corner of 30th st, for 10 years to Salmorwitz Bros.

STEPHEN H. TYNG, JR., CO. leased space on the 6th floor in the Madison Avenue Building at 25 Madison av to Roxbury Carpet Co.; at 50 Union sq space on 17th floor to Vesta Underwear Co.; on the 18th floor to F. E. Turner Co.; offices on 12th floor to Oil Products Co.; at 41 Union sq offices on 12th floor to Milton B. Shtall, Jacob Frank's Son & Co., Charles S. Frank and Emile Delsie; at 31 Union sq offices to Publisher's Information Bureau, Elmer S. Brather, Jonas Rosenstock, Raw Ostrich Feathers Importers' Association, Albert Horton and George Rose and Al Topper; for Carstein & Linnekin the 12th floor at 456 4th av to Samuel Stores; in conjunction with Charles F. Noyes & Co. the 7th floor at 118 and 120 5th av to Henry Peyser Co.; space on the 5th floor at 334 4th av to John Darling & Co., Inc., and space on the 5th floor at 1133 Boradway to L. W. Fellowes.

STEPHEN H. TYNG, JR., & CO. leased to S. C. Beckwith Special Agency a section of the 5th floor at 351 4th av.

CHARLES B. VAN VALEN, INC., leased offices at 95 William st to National Association of Insurance Agents, the largest association of its kind in the world, having branches in every State in the Union.

VAN VLIET & PLACE leased for 5 years for C. Keller the old packing house, 90 9th av, with an L on 16th st, to B. Heller & Co., of Chicago, Ill.; also the store at 641 Hudson st to Middelndorf & Rohrs, and the store at 406 West 14th st to Alexander McInnis.

WM. A. WHITE & SONS leased to Hamilton & Hansell, exporters and importers, the two 5-sty buildings at 99 and 101 North Moore st.

WM. A. WHITE & SONS leased the store and basement at 24 Sullivan st, south of Watts st, to McNab & Harlin Manufacturing Co.

WM. A. WHITE & SONS leased the store at 113 Broad st to Christian Lindinger; the 8th loft at 382 Lafayette st to Frank Potonz; the 5th loft at 126 Bleecker st to Singer & Hyman; and part of a floor at 28 East 12th st to Max Kaufman.

WM. A. WHITE & SONS leased to Thomas Stokes & Sons the two 5-sty buildings at 325 and 327 Greenwich st, corner of Duane st. The new lease represents an increase of more than 30 per cent. over the former rent.

WILLIAM A. WHITE & SONS leased to Freeman & Mandel the building at 316 Washington st.

WM. A. WHITE & SONS leased to Knickerbocker Mills Co., dealers in spices, coffees and teas, the 6-sty building at 196 and 198 Chambers st.

WILLIAM A. WHITE & SONS leased for Admiral & Co. the 1st loft at 7 Dominick st, containing about 9,000 sq. ft. to Arthur W. Hahn.

WHITE-GOODMAN leased the store, basement, 1st and 2d lofts in the building at 115 and 117 East 29th st to the Yarn Clearing House.

Brooklyn.

CHARLES E. RICKERSON leased for Hammerschlag estate the 4-sty dwelling at 98 6th av, corner of Prospect pl.

REAL ESTATE NOTES.

TOBIAS SCHAPIO is the buyer of 261 Madison st, recently reported sold.

SCHOEN WESTCHESTER REALTY CO. is now located at 901 Elton av, Bronx.

FRANKLIN S. BAILEY, real estate and insurance, is now located at 25 West 42d st.

WHITE-GOODMAN have been appointed agents for the building 115 and 117 East 29th st.

BUTLER & BALDWIN will open a branch office at 152 Dyckman st, in charge of William H. Church.

THOMAS J. O'REILLY has been appointed agent of the premises at 37 West 130th st by Emigrant Industrial Savings Bank.

J. ARTHUR FISCHER has been appointed agent for the property at 527 to 535 7th av and 146 to 152 West 39th st and at 227 West 121st st.

H. V. MEAD & CO. have been appointed agents of 991 1st av, 382 and 507 8th av, 316 West 19th st, 335 West 21st st and 259 West 29th st.

CHARLES B. VAN VALEN negotiated the recent sale of the 5-sty lofts at 507 to 513 West 50th st for Gramont Construction Co. to Styme Realty Corp.

BOOK CONSTRUCTION CO. will in future be conducted by J. Book. The business has removed from 220 Broadway to 51 East 42d st.

McDOWELL & McMAHON have been appointed agents for the newly completed apartments at the southwest corner of 183d st and Morris av.

A. KANE CO. negotiated the sale recorded Wednesday of the 3-sty dwelling at 227 West 120th st, on plot 16.8x100.11, for Farmers' Loan & Trust Co., to Andrew Barangay.

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BROOKLYN, N. Y.

EDWARD F. CURTIS is the buyer of the 4-sty dwelling at 39 West 76th st, sold recently by L. J. Phillips & Co. The buyer will remodel the structure into studio apartments at a cost of \$12,000.

PAUL U. KELLOGG, editor of Survey, will deliver an address on "France and Italy in the War" at a forum luncheon under the auspices of Brooklyn Chamber of Commerce, Inc., Wednesday, March 13, at 12.30 P. M.

ON NEXT MONDAY evening at the meeting of the Franklin Literary Society there will be a discussion of the Torrens system of title registration. The society meets at the Brooklyn Democratic Club in Nevins st, near Flatbush av.

HARRIS FAHENSTOCK of Fahenstock & Co., bankers, is the buyer of the residence of E. C. Hoyt at 14 East 67th st, between 5th and Madison avs, sold recently through Douglas L. Elliman & Co. The property was held at \$100,000.

A. N. GITTERMAN and George C. Ponter, Inc., secured a mortgage for the Weisbecker Estate from Emma C. Mastin of \$25,000, covering the 2-sty stores and dwelling at 5221 to 5227 Broadway, between 225th and 226 sts, Marble Hill, Borough of Manhattan.

ANNUAL MEETING of the Metropolitan League of Savings and Loan Associations will be held on Friday, March 22, in the offices of the Atlantic Association, at 321 Court st, Brooklyn. Officers and three trustees whose terms expire are to be elected.

A. N. GITTERMAN placed a mortgage of \$50,000 on the property at the southeast corner of Surf av and West 16th st. Kensington walk and the Bowery also run through the property, which is assessed at \$290,000, and is owned by the Coney Island Associates. The mortgage was taken by a client of the Title Guarantee & Trust Co. of Brooklyn.

RULAND & WHITING-BENJAMIN CORPORATION has been made managing agent for all the New York City properties of the Nicholas Low estate. The estate includes 66 dwellings and tenements, occupying the entire block bounded by Bleecker, West Houston, Macdougall and Sullivan sts, and half the block bounded by Bleecker, West Houston, Macdougall and Hancock sts.

AT THE MEETING last night of the Real Estate Owner's Association of the 12th and 19th Wards, at the New York Turn Hall, Lexington av and 85th st, an address was made by the Hon. Jacob A. Cantor, president of the Board of Tax Commissioners. Senator John J. Boylan and Leo D. Woodworth, executive secretary of the Advisory Council of Real Estate Interests, also spoke.

DUROSS CO. during the past ten months altered many houses in the Central West Side and East Side into small apartments containing two rooms and bath and leased them for a period of twenty-one years at a return of about ten per cent. on total investment. Rents in cases where such alterations have been made have advanced one hundred, and in some instances as high as four hundred, per cent.

DOUGLAS ROBINSON, CHARLES S. BROWN CO. are about to open an office on the East Side for the management of estates and individual properties. Bronson and Egerton L. Winthrop have placed the agency of their properties in the hands of Douglas Robinson, Charles S. Brown Co. to the number of about 100 buildings, which were formerly managed by Henry C. B. Stein, who has recently died. This East Side office will be prepared to handle general real estate business in addition to the management noted above, and will be open for business on the 15th of March at 102 East 1st 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 1917. Following each weekly table is a résumé from January 1 to date.)

MANHATTAN.

Conveyances.

	1918 Mar. 1 to 7	1917 Mar. 2 to 8
Total No.	160	159
Assessed Value	\$11,884,900	\$7,127,200
No. with consideration	24	12
Consideration	\$2,649,497	\$385,300
Assessed Value	\$2,279,400	\$429,000
Jan. 1 to Mar. 7		
Total No.	1,095	1,488
Assessed Value	\$60,925,880	\$97,357,550
No. with Consideration	187	190
Consideration	\$8,948,610	\$10,235,407
Assessed Value	\$9,802,600	\$12,506,000

Mortgages.

	1918 Mar. 1 to 7	1917 Mar. 2 to 8
Total No.	65	76
Amount	\$4,046,472	\$1,960,173
To Banks & Ins. Cos.	15	10
Amount	\$3,408,100	\$559,900
No. at 6%	23	27
Amount	\$154,307	\$960,173
No. at 5½%	7	3
Amount	\$88,500	\$6,500
No. at 5%	17	15
Amount	\$475,490	\$465,100
No. at 4½%	2	2
Amount	\$15,800	\$55,000
No. at 4%	1
Amount	\$3,000
Unusual Rates	1
Amount	\$3,000,000
Interest not given	14	29
Amount	\$309,375	\$473,400
Jan. 1 to Mar. 7		
Total No.	438	713
Amount	\$13,865,465	\$29,699,463
To Banks & Ins. Cos.	83	143
Amount	\$7,899,493	\$15,386,300

Mortgage Extensions.

	1918 Mar. 1 to 7	1917 Mar. 2 to 8
Total No.	29	53
Amount	\$7,169,600	\$3,799,650
To Banks & Ins. Cos.	6	24
Amount	\$6,732,000	\$3,007,750
Jan. 1 to Mar. 7		
Total No.	236	431
Amount	\$15,951,275	\$27,777,050
To Banks & Ins. Cos.	86	210
Amount	\$11,940,850	\$20,937,925

Building Permits.

	1918 Mar. 2 to 8	1917 Mar. 2 to 9
New Buildings	3	5
Cost	\$9,200	\$591,000
Alterations	\$296,625	\$294,460

	Jan. 1 to Mar. 8	Jan. 1 to Mar. 9
New Buildings	33	77
Cost	\$3,386,500	\$12,847,300
Alterations	\$1,449,625	\$2,513,579

BROOKLYN.

Conveyances.

	1918 Mar. 1 to 7	1917 Mar. 2 to 8
Total No.	116	108
No. with consideration	15	8
Consideration	\$82,300	\$27,275
Jan. 1 to Mar. 7		
Total No.	820	1,043
No. with consideration	146	127
Consideration	\$1,559,233	\$1,199,711

Mortgages.

	1918 Mar. 1 to 7	1917 Mar. 2 to 8
Total No.	39	51
Amount	\$184,547	\$242,614
To Banks & Ins. Cos.	2	4
Amount	\$33,000	\$46,000
No. at 6%	14	22
Amount	\$41,097	\$105,242
No. at 5½%	4	3
Amount	\$34,800	\$14,200
No. at 5%	10	5
Amount	\$52,050	\$50,850
No. at 4½%
Amount
Unusual rates	1	2
Amount	\$500	\$2,977
Interest not given	10	19
Amount	\$56,100	\$69,345
Jan. 1 to Mar. 7		
Total No.	391	498
Amount	\$1,953,276	\$3,436,569
To Banks & Ins. Cos.	10	39
Amount	\$208,000	\$655,950

Mortgage Extensions.

	1918 Mar. 1 to 7	1917 Mar. 2 to 8
Total No.	12	16
Amount	\$310,400	\$166,750
To Banks & Ins. Cos.	3	3
Amount	\$34,000	\$31,500
Jan. 1 to Mar. 7		
Total No.	64	159
Amount	\$1,377,887	\$3,129,849
To Banks & Ins. Cos.	17	43
Amount	\$438,750	\$978,700

Building Permits.

	1918 Mar. 1 to 7	1917 Mar. 2 to 8
New Buildings	8	20
Cost	\$228,500	\$749,350
Alterations	\$4,525	\$15,800
Jan. 1 to Mar. 7		
New Buildings	44	96
Cost	\$3,269,000	\$1,996,275
Alterations	\$832,071	\$163,025

BROOKLYN.

Conveyances.

	1918 Feb. 28 to Mar. 6	1917 Mar. 1 to 7
Total No.	428	483
No. with consideration	29	45
Consideration	\$277,780	\$530,543
Jan. 1 to Mar. 6		
Total No.	3,115	4,032
No. with consideration	272	426
Consideration	\$2,041,905	\$5,598,931

Mortgages.

	1918 Feb. 28 to Mar. 6	1917 Mar. 1 to 7
Total No.	241	319
Amount	\$807,017	\$1,412,781
To Banks & Ins. Cos.	30	78
Amount	\$120,525	\$472,750
No. at 6%	155	179
Amount	\$313,759	\$685,956
No. at 5½%	42	66
Amount	\$264,950	\$305,500
No. at 5%	22	51
Amount	\$163,150	\$326,450
Unusual rates	1	3
Amount	\$2,600	\$9,700
Interest not given	21	20
Amount	\$62,558	\$85,175
Jan. 1 to Mar. 6		
Total No.	1,628	2,821
Amount	\$6,139,690	\$12,017,775
To Banks & Ins. Cos.	229	520
Amount	\$1,317,075	\$3,578,700

Building Permits.

	1918 Mar. 21 to 28	1917 Mar. 2 to 8
New Buildings	56	60
Cost	\$366,550	\$945,950
Alterations	\$119,435	\$72,525
Jan. 1 to Mar. 7		
New Buildings	209	782
Cost	\$2,625,630	\$7,239,400
Alterations	\$577,186	\$629,685

QUEENS.

Building Permits.

	1918 Mar. 1 to 7	1917 Mar. 2 to 8
New Buildings	45	67
Cost	\$309,825	\$691,270
Alterations	\$14,590	\$43,294
Jan. 1 to Mar. 7		
New Buildings	190	527
Cost	\$766,918	\$2,242,232
Alterations	\$146,395	\$189,211

RICHMOND.

Building Permits.

	1918 Mar. 1 to 7	1917 Mar. 2 to 8
New Buildings	9	6
Cost	\$33,245	\$8,100
Alterations	\$1,100	\$3,440
Jan. 1 to Mar. 7		
New Buildings	44	93
Cost	\$187,720	\$487,850
Alterations	\$63,815	\$83,630

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CURRENT BUILDING OPERATIONS, MATERIALS AND SUPPLIES

THE local building situation was noteworthy during the past week on account of the fact of the great mass of small projects at present active. The movement involves the planning of new structures of many different types, costing between \$10,000 and \$50,000, and includes a large number of interesting alteration jobs. The latter phase of the work is important, and call for the expenditure of considerable money. Another type of building activity that is demonstrating additional life is the construction of garages, both for public and private use. At the present writing there are more garage projects under construction and in contemplation than ever before, and according to the outlook the automobile interests are on the eve of one of the busiest seasons in the history of the industry.

Large individual building operations have fallen off to a considerable extent, although there are a number of recently planned buildings that undoubtedly will proceed during the year. The chief reason for the withholding of large structures from immediate start is the high levels of material prices and the extreme difficulty of obtaining even reasonably prompt deliveries on the jobs. Just as soon as it is possible to obtain structural steel and other essentials without waiting for many months the building situation will greatly enliven. The demand for rentable space continues—for apartments, small dwellings and office and store accommodations. New structures are badly needed in many sections of Greater New York and the adjacent towns, but no great volume of new activity is possible while there is a scarcity of materials, caused by congestion and embargoes.

The building outlook is generally considered favorable. The most prominent contracting firms are busy to capacity, many of them devoting almost their

entire facilities to rush construction for the Government. This type of work has not abated during the last few weeks. In fact, there are announcements almost daily of entirely new projects affecting practically all parts of the country. The immense volume of Federal work that is now under way or soon to be started is likely to tax the facilities of the building industry for months to come.

The markets for building materials and supplies are slowly responding to the improved building situation. The moderated weather has been in a large measure responsible for the change, as it made possible the start of a number of operations temporarily held in abeyance. Orders are coming in more freely, and current inquiries for future deliveries are much more frequent than they were two or three weeks ago. With freight congestion relieved and embargoes lifted there is little doubt but that interest in building construction of a private nature would materially increase.

Building material prices are unusually firm, with tendency toward further increases all along the line. The only exception is in those commodities that have been controlled in output and price through Governmental action. During the last week or so there have been many announcements of new prices, all of which have been advances over the old schedules. In those lines that already have not revised price lists there are persistent rumors of advances, and the building trades need not be surprised by an early announcement of substantial advances. Practically all material producers offer similar excuses for their increased price levels. The scarcity of skilled labor and the extremely high rate of wages paid, fuel shortage and transportation difficulties are the prime causes. These factors have contributed in increasing manufacturing and handling costs, so revised schedules were necessary.

brick interests are greatly hindered in bringing their product from plant to job by the existing railroad freight congestion and the embargoes that are still effective. There is also a scarcity of labor and fuel required in manufacturing. Face brick prices are firm and only slightly advanced.

Lumber.—There has been no unusual activity in the wholesale lumber market during the past week. The more favorable weather has improved transportation facilities to some extent and has been responsible for effecting a slight measure of relief to dealers that were in need of new lumber supplies in order to carry on their business. There is only a moderate volume of business emanating from building sources, but the manufacturers and dealers are looking ahead to better times, as there recently has been a satisfactory amount of new construction announced to the building trades. Manufacturing consumers are prominent factors in the market, and the Governmental demands continue to predominate all other phases of activity. Prices are firm and steadily advancing.

Window Glass.—Business is extremely light for both plate and window glass, with the trade buying only for actual needs. It is predicted that the production for the year ending December 7, 1918, will not exceed 5,500,000 boxes as against double that amount for last year. Although increased prices recently were made effective the trade would not be surprised if the glass prices sustained further advances in the near future.

Structural Steel.—Although there have been no noteworthy transactions in the steel market during the week the situa-

tion has somewhat improved, and better conditions are expected. There is still a serious congestion at the mills, and fabricators are unable to operate to their fullest capacity owing to the railroad congestion and fuel shortage. The steel contractors in the Metropolitan district report that considerable new business has been presented for estimates, and with the Government work the balance of the season should be exceptionally busy. There is no change in the quotations for mill shipments of fabricated material.

Cast Iron Pipe.—There is a satisfactory volume of business from private sources, but up to the present time municipal buying has been slow. There are prospects of considerable tonnage demands from the latter interests, as plans have been prepared by town and county engineers for numerous improvements, many of which will represent large expenditures of public funds. Government control prices still maintain, and estimates are based upon the following quotations: 6-in., 8-in. and heavier, \$55.35 per net ton, New York, and 4-in., \$58.35.

Nails.—Although there is but little new demand for wire nails the manufacturers are for the greater part sold up for months ahead, and are behind their deliveries to jobbers. The base price on wire nails has not changed, and will remain effective until April 1. The demand for cut nails has fallen off materially, owing to the decreased volume of construction work throughout the country. Cut nails, in carload lots, are quoted at \$4 base per keg, f. o. b. Pittsburgh, and it is not believed that this figure will be revised.

Sand and Gravel.—The favorable weather of the past week has made considerable difference in the output of sand, and as the ice in the bays is gradually breaking up there is a strong possibility of barges being able to come through in a short space of time. Wholesale prices of sand are unchanged. The gravel market is practically dead. No quotations are being made because of the Governmental requirements that include all available supplies for the present.

Linseed Oil.—The difficulties of transportation have been responsible for a further strengthening of the wholesale price of linseed oil. There has been an advance of 5c. a gallon over the level of one week ago, and predictions are being made that the top figure has not yet been reached. Transportation conditions are unsatisfactory, and there is practically no signs of improvement in sight. The demand from consumers is light.

White and Red Lead.—The general tone of the market has been firm, but prices have not advanced, even with the increased cost of metal lead. Prices for basic carbonate white lead, in linseed oil, range from 10¾c. to 11c., in large lots, and in containers of not less than 100 pounds, with the usual advances for smaller quantities and packages. Red lead in oil is quoted at 11¼c. to 11½c. for large lots for immediate delivery.

Portland Cement.—There has been no particular change in the cement situation. The demand is light for current business, but the outlook for the future is promising. Portland cement prices are unchanged. The producers are generally formulating their plans for the season's manufacturing.

Rosendale Cement.—The market for this commodity is quiet, with few sales and infrequent inquiries. Prices are unchanged and firm. With a period of favorable weather building activity will undoubtedly increase, with a consequent strengthening of the market situation.

Common Brick.—The market for Hudson River common brick is quiet, with prices unchanged and what little building activity current effectually stopped by the strike of the building laborers. Two barge loads of brick were taken out of the wholesale market during the week. There are rumors current that the Government will be in the market for an immense number of common brick. At the present writing there is no confirmation and it appears, according to prominent dealers, as though the Federal authorities had sufficient brick available for their immediate needs. Last autumn about seven million common brick were contracted for by the Government for use at various points. According to reports only approximately two million have so far been used, leaving a balance of five million available for military construction within the Metropolitan zone. The Raritan situation is unchanged since the last report. The market for second-hand common brick is very slow. Prices have dropped and are now ranging in the neighborhood of \$6 a load of 1,500 at the wrecking job, with an additional charge for hauling.

SUMMARY.—Transactions in the North River brick market for the week ending Friday, March 8, 1918. Condition of market: Demand better; prices unchanged. Quotations: Hudson Rivers, \$10.25 to \$10.50 a thousand to dealers in cargo lots alongside dock. Number of cargoes arrived, none; sales, 2. Distribution: Brooklyn, 1; Flushing, 1.

Face Brick.—Manufacturers and dealers in face brick report that there is a satisfactory volume of new business in sight and that the next few weeks should witness a marked improvement in the building situation. There are numerous high-class operations on the verge of starting, and these will employ face brick to a large extent. The face

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.:
For retail prices, New York, add cartage plus 10 per cent.

North River common.....\$10.25@ \$10.50
Maritan common.....No quotation

Second hand common, per load of 1,500.....\$6.00@ —

Red face brick, rough or smooth, car lots.....\$21.00@ —

Buff brick for light courts... 21.00@ —
Light colored for fronts..... 25.00@ —

CEMENT (wholesale, 1,000 bbls. lots and over, alongside dock, N. Y.):
Domestic Portland, Spot.....\$2.15@ —
Rebate on bags, returned, 10c. bag.

Rosendale Natural to dealers, wood or duck bags.....\$1.15@ —
Rebate on bags, returned, 10c. bag.

CRUSHED STONE (500 cu. yds. lots, f. o. b. alongside dock N. Y., wholesale):
Trap rock, 1 1/2 in. (nominal)...\$1.25@ \$1.35
Trap rock, 3/4 in. (nominal)... 1.35@ 1.45

Bluestone flagging, per sq. ft. .17@ 0.18
Bluestone curbing, 5x16..... .40@ —

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

Exterior—
4x12x12 in., per 1,000..... —
6x12x12 in., per 1,000..... —
8x12x12 in., per 1,000..... —
10x12x12 in., per 1,000..... —
12x12x12 in., per 1,000..... —

Interior—
3x12x12 in., per 1,000..... —
4x12x12 in., per 1,000..... —
6x12x12 in., per 1,000..... —
8x12x12 in., per 1,000..... —

LIME (standard 300-lb. bbls., wholesale):
Eastern common.....\$2.15@ —
Eastern finishing..... 2.35@ —
Hydrated common (per ton)...\$15.00@ —
Hydrated finishing (per ton)... 16.43@ —

LINSEED OIL—
City brands, oiled, 5 bbl. lots...\$1.40@ —
Less than 5 bbls..... 1.40@ —

GRAVEL (500 cu. yd. lots f. o. b. along side dock N. Y., wholesale):
1 1/2 in. (nominal).....No quotation
3/4 in.No quotation
Paving gravel.....No quotation
P. S. C. gravel.....No quotation
Paving stone.....No quotation

LUMBER (Wholesale prices, N. Y.):
Yellow pine (merchandise 1905, f. o. b. N. Y.):
8 to 12 ins., 16 to 20 ft.....\$42.00@ \$55.00
14 to 16 ft..... 63.00@ 75.00

Hemlock, Pa., f. o. b. N. Y.
Base price, per M..... 20.50@ —
Hemlock, W. Va., base price per M..... 20.50@ —
(To mixed cargo price add freight \$1.50.)
Spruce, Eastern, random cargoes, narrow (delivered)...\$35.00@ \$38.00
Wide cargoes..... 37.00@ 50.00
Add \$1.00 per M. for each inch in width over 12 ins. Add \$1.00 per M. for every 2 ft. over 20 ft. in length. Add \$1.00 per M. for dressing.

Lath (Eastern spruce f. o. b. N. Y.):
Standard slab.....\$4.75@ \$5.00
Cypress lumber (by car, f. o. b. N. Y.):
Firsts and seconds, 1-in.....\$63.00@ —
Cypress shingles, 6x18, No. 1 Hearts..... 10.00@ —
Cypress shingles, 6x18, No. 1 Prime..... 8.50@ —
Quartered oak..... 95.00@ 100.00
Plain oak..... 73.00@ 75.00

Flooring:
White oak, flquartered, select...\$51.50@ \$55.50
Red oak, quartered, select.... 51.50@ 55.50
Maple No. 1..... 47.00@ —
Yellow pine, No. 1, common flat..... 39.00@ —
N. C. Pine, flooring, Norfolk. 40.00@ —

PLASTER—(Basic prices to dealers at yard, Manhattan):
Mason's finishing in 100 lbs. bags, per ton.....\$17.00@ —
Dry Mortar, in bags, returnable at 15c. each, per ton... 8.25@ 8.75

Block, 2 in. (solid), per sq. ft.....\$0.08
Block, 2 in. (hollow), per sq. ft. .09
Boards, 3/4 in. x 8 ft......12 1/2
Boards, 1/2 in. x 8 ft......15 1/2

SAND—
Screened and washed Cow Bay, 500 cu. yds. lots, wholesale...\$1.25@ —

STRUCTURAL STEEL (Plain material at tidewater, cents per lb.):
Beams & channels up to 14 in. 3.195@ —
Beams & channels over 14 in. 3.195@ —
Angles 3x2 up to 6x8..... 3.195@ —
Zeas and tees..... 3.195@ —
Steel bars, half extras..... 3.195@ —

TURPENTINE:
Spot, in yard, N. Y., per gal...\$0.46@ \$0.46 1/2

WINDOW GLASS. Official discounts from manufacturers' lists:
Single strength, A quality, first three brackets.....80%
B grade, single strength, first three brackets.....82%
Grades A and B, larger than the first three brackets, single thick.....79%
Double strength, A quality.....80%
Double strength, B quality.....82%

STATISTICS OF NEW BUILDING COMPLETED ON LONG ISLAND

Long Island Railroad Company Prepares Summary

STATISTICS showing building activities in the various communities on Long Island have been prepared by the Long Island Railroad. Comparative figures for the past thirteen years are also given. It will be seen that there is a decided falling off in new work on the island, due to many reasons, principally the increased cost of construction, scarcity of labor and difficulties experienced in obtaining deliveries.

Long Island suffered last summer from the scarcity of labor in all branches, primarily due to the activities of the Government at Yaphank and Mineola. There was a time when practically all the available artisans were employed at these places. The years 1915 and 1916 were on a par, there being practically

no difference in the total volume of work completed, though, while the costs are not given, nevertheless there was more money expended during 1916 than in the year previous.

The high mark for construction activity was reached in 1912, which year marked the greatest number of residences erected during any twelve-month period. When considering the figures for 1917 it must be borne in mind that the construction work at Yaphank is only indicated as three operations, while a tremendous sum was expended in creating housing facilities for thousands of men, in addition to the building of roads and the installing of other improvements which created a new community out of virgin territory. The summary follows:

OPERATIONS CLASSIFIED BY TOWNS.

Stations.	Dwellings.	Stores.	Factories.	Miscellaneous.	Total.	Stations.	Dwellings.	Stores.	Factories.	Miscellaneous.	Total.
Amagansett	1				1	Morris Park	71	9		5	85
Amityville	3				3	Murray Hill	12		1		13
Aquebogue	4				4	Nassau Boulevard	6			14	20
Arverne	86				86	New Hyde Park	5	1			6
Auburndale	5				5	Northport	14				14
Babylon	6		4		10	Oceanside	11	2		3	16
Baldwin	30	3			33	Oyster Bay	6	3		1	10
Bayport	7		4		11	Ozone Park	129	7	1	4	141
Bayshore	47	3	1		61	Parkville	108	2			110
Bayside	8	4			12	Patchogue	39	7		8	54
Bellerose	10		7		17	Pecanic	1				1
Bellmore	20	1	1		23	Pine Aire	3			3	6
Bellport	27	3		1	31	Pinelawn			1		1
Blue Point	6				6	Plandome	5			3	8
Brentwood			5		5	Port Jefferson	4	1			5
Bridgehampton	6	1			7	Port Washington	60	4			64
Broad Channel	41				41	Queens	24				24
Broadway	5				5	Quogue	5	1			6
Brookhaven	2				2	Richmond Hill Section	100	5		8	113
Brooklyn Manor	40	5		4	49	Riverhead	5				5
Cedarhurst	9	1			10	Rockaway Beach	400	25			425
Cedar Manor	6				6	Rockville Centre	49	3	1		53
Central Islip	8		3		11	Ronkonkoma	1			1	2
Central Park	4				4	Roosevelt	19				19
Centre Moriches	9		3		12	Rosedale	9				9
Coldspring Harbor	1				1	Roslyn	9	1			10
College Point	60				60	Sag Harbor	1	2			3
Copliague	8		2		10	Saltire	4				4
Corona	85	15			100	St. Albans	10				10
Cutchogue	8				8	St. James	5				5
Deer Park	1		3		4	Sayville	10	1			11
Douglaston	2				2	Sea Cliff	2			2	4
Dunton	30		1		31	Seaford	1	1			2
Easthampton	24	5		4	33	Setauket	2			3	5
East Moriches	6				6	Sheepshead Bay	15				15
East Norwich	10		12		22	Shinnecock Hills	1				1
Eastport	1				1	Shoreham	1				1
East Rockaway	22	1		4	27	Smithtown	7	1		1	9
East Williston	2			1	3	Southampton	27	3			30
Edgemere	19				19	Southold	2	1			3
Elmhurst	200	5	1		208	Speonk	2			2	4
Farmingdale	12		1		13	Springfield	32	3		15	50
Far Rockaway	8	1			9	Stony Brook	3	1			5
Floral Park	10	1			11	Syosset	5			5	10
Flowerfield	1			2	3	Valley Stream	25	3			28
Flushing	226	4			232	Vanderveer Pk. Sec.	350	300		20	670
Forest Hills	57			1	58	Wading River	3				3
Freeport	68	6	2		82	Westagh	1				1
Fresh Pond	2				2	Westbury	12				12
Garden City	27		1		28	Westhampton	7	1		8	16
Glen Cove	9	6			13	Whitestone	22				22
Glendale	35	15	7		40	Winfield	10	3	1		14
Glen Head	2		1		3	Woodhaven Section	235	10		5	250
Good Ground	12				12	Woodmere	15	5	1	1	22
Great Neck	33			8	41	Woodside	17	1		1	19
Great River	3				3	Yaphank	1	1		1	3
Greenlawn	5		1		6	Total	3863	589	30	410	4892
Greenport	4			2	6	COMPARATIVE STATEMENT.					
Greenvale	3				3	Year.					
Hempstead	28	19			48	1905	3964	201	45	47	4257
Hewlett	1	1			2	1906	4836	282	21	172	5311
Hicksville	9				9	1907	5107	515	38	300	5960
Hollis	8	2			10	1908	4748	368	18	238	5372
Holtsville				1	1	1909	6524	694	40	411	7669
Howard Beach	31				31	1910	7068	803	42	604	8517
Huntington	8	5		1	14	1911	7429	820	44	753	9046
Islip	7	1		3	11	1912	7793	753	40	792	9378
Jamaica	250	40		10	300	1913	6323	588	42	633	7586
Jamesport	2				2	1914	5812	632	22	463	6926
Jericho	5			2	7	1915	7276	1007	31	581	8895
Kew Gardens	26	1		1	28	1916	7196	888	38	768	8890
Kings Park	6	2			9	1917	3863	589	30	410	4892
Laurel				3	3	New Shoe Factory Projected.					
Laurel Hill	5	4		3	12	The Geo. W. Baker Shoe Company, 343 Classon avenue, Brooklyn, contemplates the erection of a six-story reinforced concrete shoe factory, 200x50 feet, to occupy the entire block front on the west side of Third avenue, between Baltic and Warren streets. Koch & Wagner, architects, 26 Court street, have been retained to prepare the plans and specifications for this project. Details of construction will be available and announced in a later issue.					
Laurelton	2				2	RECORD AND GUIDE QUOTATIONS ARE ACCEPTED AS OFFICIAL BY BUILDING MATERIAL EXCHANGES.					
Lawrence	15	6		2	24						
Lindenhurst	12		1		9						
Little Neck	10				10						
Locust Valley	10	2			12						
Long Beach	12			3	15						
Lynbrook	39	2			41						
Malba	6				6						
Malverne	5				5						
Manhasset	14	4			18						
Manhattan Beach	13	7			20						
Massapequa	3				3						
Mastic	1				1						
Mattituck	8			11	19						
Medford	2				2						
Merrick	2	3			5						
Millers Place	1				1						
Mill Neck	2				2						
Mineola	5				5						
Montauk	1			15	16						

Office Building Contract Placed.

Charles A. Cowen & Company, 30 East 42d street, has obtained the general contract for the construction of the eight-story office building to occupy the block front in the north side of West 25th street, between Fifth avenue and Broadway. This building is for the Stephenson Estate, care of C. S. Stephenson, 27 Cedar street, and will be leased by the Thomas Cusack Company, Chicago and New York. The structure is to be erected from plans prepared by Zimmerman, Saxe & Zimmerman, Chicago, Ill., and Buchman & Kahn, 30 East 42d street, Manhattan, associated architects, and will have frontage of 86 feet in 25th street, 30 feet on Broadway and 28 feet on Fifth avenue. The floor construction will be of reinforced concrete and the facades will be of face brick and terra cotta.

Contract for Jersey City Factory.

Isaac Hopper's Sons, Inc., 15 East 40th street, Manhattan, have recently obtained the general contract for the construction of a new four-story factory building, 50 x 100 feet, and an addition to the present two-story factory building, located at the northwest corner of Lincoln street and Hudson Boulevard, Jersey City, N. J. The plans and specifications for this operation were prepared by De Rosa & Periera, architects, 150 Nassau street, Manhattan. The contract includes all work, and will involve approximate \$100,000.

Architects for Hoboken Factory.

Ballinger & Perrot, architects, 17th and Arch streets, Philadelphia, Pa., and 1328 Broadway, Manhattan, have been retained to prepare the plans and specifications for the new chocolate factory to be erected at the southeast corner of Clinton and 12th streets, Hoboken, N. J., for the Chocolate-Menier Company, Paris, France, and 1127 Clinton street, Hoboken, owners. J. Van Lierde is the resident manager and in charge of this project for the owners. No plans have as yet been started and it will probably be some time before the details of construction are available.

Obtains Large Slate Contract.

E. J. Johnson has obtained the contract for all the roofing slate to be used on the Newark Cathedral, Newark, N. J., of which E. F. Ditmas is the architect. This is one of the largest roofing slate contracts awarded in this vicinity for some time. The slate to be used will be a combination of purples and greens from the quarries of the E. J. Johnson firm.

PERSONAL AND TRADE NOTES.

Conklin & Convery, architects, have moved their offices from 665 Broad street to 28 Central avenue, Newark, N. J.

Jensen & Brooks, architects, have recently moved their offices from 196 Smith street to 174 Smith street, Perth Amboy, N. J.

Hugo Taussig, architect, formerly at 1476 Broadway, is now located at 507 Fifth avenue, in the offices of James Riley Gordon.

W. P. Davenport, secretary of the William H. Page Boiler Company, 141 West 36th street, is in the South for a winter vacation.

Samuel Katz, architect, 405 Lexington avenue, has discontinued the practice of his profession for the period of the war. He has entered the service of the Government.

M. G. Tuzik, architect, 175 Smith street, Perth Amboy, N. J., has discontinued his offices and the practice of his profession for the period of the war, and has enlisted for service in France.

Alsen's American Portland Cement Works announce that the general offices of the concern are now located in the Broadway Chambers Building, 275 Broadway. Telephone, Worth 1717.

Public Service Commission for the First District is entitled to display a war service flag containing about two hundred and sixty stars, including a large number of commissioned officers. Many of the men are already serving abroad.

Carl L. Otto, architect, announces that owing to the fact that the United States Government has taken over the offices he has occupied in the Hamburg-American Building, at 15 Broadway, he has moved to the Park Row Building, 13-21 Park Row.

Stephen A. Steege, consulting hydraulic and electrical engineer, has announced the dissolution of the firm of Steege & Dewey. Mr. Steege will continue the practice as consulting engineer, with offices in the Light & Power Building, Watertown, N. Y.

Uldric Thompson, formerly chief engineer of the International Steel & Ordnance Corporation, who until recently

has been serving in an advisory capacity in equipping the new artillery ammunition plant at the Rock Island Arsenal, has opened offices in the Equitable Building, 120 Broadway, under the firm name of Uldric Thompson, Jr., Inc., consulting and industrial engineer.

Roy Taylor, who is a son of Ronald Taylor, has recently been commissioned captain in the Quartermaster's Department, U. S. A. The commission is the direct result of a special cabled request from General Pershing, asking for his appointment, coupled with the request that Captain Taylor select six others whom he could recommend as aids to work under him, and asking for his immediate departure for France. Captain Taylor has never met General Pershing, but his work in connection with the Shipping Board in Washington made such an impression that his services abroad were desired. No doubt Captain Taylor will shortly join the American forces "over there."

Sixty-three Wise Men

This was the number of building owners who changed over to Edison Service in 1917. The abandoned plants represent 18,500 horse-power

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GOVERNMENT WORK.

Advance information relative to operations for Federal Authorities.

BROOKLYN, N. Y.—Amsterdam Building Co., 217 Broadway, Manhattan, has the general contract for 1-sty frame boat building sheds, 60x300, and 22 ft. high, at the Navy Yard, for the U. S. Government, Navy Dept., C. W. Parks, Chief of Bureau of Yards & Docks, Washington, D. C., and Commandant, Navy Yard, Brooklyn, owner, from privately prepared plans.

GOVERNORS ISLAND, N. Y.—North Eastern Construction Co., 225 5th av, Manhattan, has the general contract for an addition to the Arsenal Pier and storage shed, for the U. S. Government, Col. Norton, Depot Quartermaster, Governors Island, N. Y., owner, from privately prepared plans.

GOVERNORS ISLAND, N. Y.—U. S. Government, Col. Norton, Depot Quartermaster, Governors Island, N. Y., owner, is taking bids on the general contract, to close March 20, for a storage bldg and incinerator at Fort Jay, from plans prepared by Engineering Dept., Governors Island. Consists of 1-sty frame warehouse, 40x120, and 1-sty brick garage, 130x44. Frank J. Felgenhauer Co., 101 Park av, Manhattan, is figuring the general contract, and desires bids on all subs.

WASHINGTON, D. C.—Turner Construction Co., 244 Madison av, Manhattan, has received the general contract from the Bureau of Yards & Docks, U. S. Navy Dept., for the erection on a cost plus percentage basis of two temporary reinforced concrete office bldgs, one for the Army and the other for the Navy, to be built on Government property between the Washington Monument and the Lincoln Memorial, south of B st, and west of 17th st, Washington, D. C. The Navy building will consist of 9 wings, 500x60, with head-house, connecting all 9 wings, 60x860. The Army bldg will be similar to the Navy, except that there will be 8 wings, 500x60, with head-house, 60x760. The buildings will be 3 stys high, reinforced concrete and fireproof. The work was started on February 25, and is to be completed about August 15, at an estimated cost of \$5,750,000.

TENAFLY, N. J.—William H. Fissell & Co., 1328 Broadway, Manhattan, have the general contract for an addition to the 1 and 2-sty frame hospital bldgs at Camp Merritt for the U. S. Government, Gen. I. W. Littell, Construction Quartermaster, 15th and M Sts, N. W., Washington, D. C., owner, from plans by Major F. B. Wheaton, architect, and Major F. M. Gumby, engineer, both of 15th and M sts, N. W., Washington, D. C. Cost, \$250,000.

SANDY HOOK, N. J.—Amsterdam Building Co., 140 West 42d st, Manhattan, has the general contract for ninety-four 1-sty wooden warehouses, 26x50, for the U. S. Government, Gen. I. W. Littell, 15th and M sts, N. W., Washington, D. C., owner, from plans by Major F. B. Wheaton, advisory architect, and Major F. M. Gumby, advisory engineer, both of 15th and M sts, N. W., Washington, D. C.

NO ARCHITECTS SELECTED.

Advance information regarding projects where architects have not as yet been selected.

LAKE GEORGE, N. Y.—Board of Education, Rev. Edward M. Parrot, pres., Lake George, owner, contemplates erecting an addition to the school, for which no architect has been retained. Cost, \$30,000.

CUBA, N. Y.—Methodist Church, Rev. E. A. Overton, pastor, Cuba, N. Y., owner, contemplates rebuilding the church, for which no architect has been retained. Cost, \$10,000.

HORNELL, N. Y.—East Av Methodist Church, Rev. Wesley W. Dailey, pastor, East av, Hornell, N. Y., owner, contemplates rebuilding the 1-sty brick and stone church, about 59x71, on East av. No architect has been selected. Cost, \$20,000.

ROCHESTER, N. Y.—Whalen Tobacco Co., 194 Mill Bldg, Rochester, N. Y., owner, contemplates erecting a 5-sty brick factory, about 60x185, in the rear of 194 Mill st. No architect has been selected and details will be available later.

NEAR WURTSBORO, N. Y.—Junior Training Camp Assn., 258 Broadway, Manhattan, Frederick L. Long, general manager, owner, contemplates erecting 1-sty frame training camps. Includes five or six houses or barracks bldgs, each about 30x120, capable of accommodating 1,000 boys; a mess hall, 165x40; amusement hall, 165x40; hospital bldg, 20x40; also baths in each

barrack bldg. No architect has been retained.

NEWARK, N. J.—Park Presbyterian Church, Rev. Charles L. Reynolds, 239A Mt. Prospect av, Newark, and George H. Denny, trustee, 133 3d av, Newark, contemplates rebuilding church recently destroyed by fire at Kearny and Belleville avs. No architect has been selected and project will go ahead when insurance is adjusted.

PLANS FIGURING.

Projects for which bids are being taken by architects or owners.

APARTMENTS, FLATS & TENEMENTS.

NEWARK, N. J.—Frank Grad, 245 Springfield av, Newark, architect, is taking bids on the general contract for a 3-sty brick and stone apartment house, 88x111, at 159-163 Roseville av, for Tyler Parmly, 161 Roseville av, Newark, owner. Cost, \$50,000.

DWELLINGS.

BROOKLYN, N. Y.—Elliott P. Lynch, 345 5th av, Manhattan, architect, is taking bids on the general contract, to close March 12, for a 3-sty brick and stone convent, 37x70, at Av O and 13th st, for St. Brendan's R. C. Church, Rev. Father T. A. Hickey, 1525 East 12th st, Brooklyn, owner. Cost, \$25,000.

FACTORIES AND WAREHOUSES.

JERSEY CITY, N. J.—John J. Fagan, 1 Newark st, Hoboken, N. J., architect and engineer, is ready for bids on the general contract for the 3-sty reinforced concrete warehouse, 100x100, in the west side of Provost st, from 14th to 15th sts, for the Gardner Transfer Co., 95 River st, Hoboken, owner.

HALLS AND CLUBS.

MANHATTAN.—John F. Jackson, 1328 Broadway, architect, is taking bids on the general contract, to close March 11, for a 6-sty brick, stone and terra cotta Y. M. C. A. (colored), 50x110, at 179 West 135th st, for the Y. M. C. A. (colored), Board of City Directors, 215 West 23d st; also Colored Branch Y. M. C. A., 135 West 135th st, owner. Cost, \$200,000.

MUNICIPAL.

MANHATTAN.—City of New York, Frank L. Dowling, pres., Borough of Manhattan, Municipal Bldg., owner, is re-advertising for bids to close Friday, March 15, at 2 p. m., for grading and curbing on 4th av, from 32d to 34th sts, and in 33d st, from 4th to Lexington avs. Cost, \$93,400.

SCHOOLS AND COLLEGES.

SCARSDALE, N. Y.—Board of Education of Scarsdale, H. C. Larkin, clerk, Scarsdale, owner, is taking bids on the general contract for an addition to the 2-sty brick and stone elementary school, from plans by Guy Lowell, 225 5th av, architect. Addition will be used as a gymnasium. Stevenson & Cameron, 37 West 25th st, Manhattan, are figuring the general contract.

MISCELLANEOUS.

NEWARK, N. J.—Board of Commissioners of City of Newark, Thomas Raymond, chairman, City Hall, Newark, owner, is taking bids on the general contract, to close 11.45 a. m., March 14, for a sanitary sewer in Craton st, from Grafton to Verona avs, from plans by Morris R. Sherrerd, City Hall, Newark, chief engineer.

MONMOUTH COUNTY, N. J.—Board of Chosen Freeholders of Monmouth County, C. M. Wyckoff, director, Court House, Freehold, N. J., owner, is taking bids on the general contract, to close 11 a. m., March 20, for the construction of a new bridge on Farmingdale road, at Belmar, from plans by George D. Cooper, 60 Broad st, Red Bank, N. J., County Engineer.

CONTEMPLATED CONSTRUCTION.

Manhattan.

APARTMENTS, FLATS & TENEMENTS.
95TH ST.—Charles B. Meyers, 1 Union sq West, has plans in progress for alterations to the 4-sty brick tenement, 18x86, at 174 West 95th st, for Lillie Steiner, 25 Claremont av, owner. Cost, \$5,000.

RUTGERS PL.—Gronenberg & Leuchtag, 303 5th av, completed plans for alterations to the 4-sty brick tenements, 25x71, at 26-8 Rutgers pl, and 241 Clinton st, for Anna S. Wilson, owner, c/o John C. Meade, 2 Rector st. Cost, \$2,500.

72D ST.—George W. Springstein, Jr., 32 Union sq, has plans in progress for the alteration of the 4-sty brick dwelling at 48 West 72d st, into bachelor apartments, for Ferdinand Johnson, West Englewood, N. J., owner and builder. Cost, \$10,000.

DWELLINGS.

34TH ST.—William G. Kilian, 110 East 23d st, completed plans for alterations to the 4-sty brick dwelling and two stores, at 160 West 34th st, for Isabel Loring, on premises, owner. A. H. Hillers & Co., 747 Madison av, has the general contract. Cost, \$25,000.

GRAND ST.—Vincenzo Amncini, 196 Spring st, completed plans for alterations to the dwelling and store at 41 Grand st, for Nicholas Amodeo, 42 Grand st, owner. Cost, \$5,000.

FACTORIES AND WAREHOUSES.

41ST ST.—Irving Margon, 355 East 149th st, completed plans for alterations to the 4-sty brick storage bldg, 40x75, at 136-8 East 41st st, for the Philip Weeks Estate, owner, c/o Henry J. Henigan, 705 3d av. Albert Picture Co. is the lessee, and is ready for estimates on general contract. Cost, \$2,500.

SCHOOLS AND COLLEGES.

16TH ST.—Crow, Lewis & Wickenhoefer, 200 5th av, have plans in progress for alteration and addition of the 4-sty brick dwelling at 218 East 16th st, into a school, for the Needlecraft School, Mrs. K. B. Blodgett, in charge, 230 East 11th st, owner.

STABLES AND GARAGES.

56TH ST.—Oscar Lowinson, 366 5th av, has plans in progress for alterations to the 5-sty brick public garage, with a shaft, 10x21, at 132-4 West 56th st, for Louis Bernstein, 226 West 47th st, owner. Cost, \$12,000.

144TH ST.—Samuel Cohen, 32 Union sq, has plans in progress for the alteration of the 4-sty brick stable, 50x90, at 310-312 West 144th st, into a public garage, for Mrs. E. S. Coffin, on premises, owner. Friedman Contracting Co., 30 Bradhurst av, has the general contract. Cost, \$25,000.

53D ST.—John H. Knubel, 305 West 43d st, completed plans for the alteration to the 4-sty brick stable, 50x95, at 510-2 West 53d st, into a garage, for Elizabeth McGillicuddy, on premises, owner. Cost, \$7,000.

120TH ST.—W. H. Birkmire's Sons, 1133 Broadway, are revising plans for the alteration of the 4-sty brick stable, 55x89, at 207-207 West 120th st, into a garage, for Dr. Robert J. Armstrong, 114 West 118th st, owner. Cost, \$15,000.

144TH ST.—Samuel Cohen, 32 Union sq, completed plans for the alteration of the 4-sty brick stable, 50x100, at 310-312 West 144th st, into a public garage, for Mrs. E. S. Coffin, on premises, owner. Friedman Contracting Co., 30 Bradhurst av, has the general contract. Cost, \$25,000.

46TH ST.—Ernest Flagg, 109 Broad st, completed plans for alterations to the 2-sty brick garage, 55x75, at 621-5 West 46th st, and 620 West 47th st, for Leonard Flagg, 109 Broad st, owner. Cost, \$5,000.

85TH ST.—Shampan & Shampan, 772 Broadway, Brooklyn, completed plans for a 3-sty fireproof garage in the south side of 85th st, 206 ft west of 2d av, for the Grand Building Corporation, owner.

10TH ST.—George M. McCabe, 96 5th av, completed plans for the alteration of the 1 and 2-sty brick machine shop, 89x172, at 229-235 West 10th st, and 98-104 Charles st, into a garage, for Harry Hall, on premises, owner. Cost, \$10,000.

124TH ST.—B. & J. Walther, 147 West 125th st, have plans nearing completion for the alteration of the 6-sty brick stable, 50x100, at 122-4 East 124th st, into a garage, for Carey Brothers, owners.

117TH ST.—De Rose & Cavalieri, 509 Willis av, Bronx, completed plans for a 1-sty brick garage, 50x100, at 240 East 117th st, for John Giannattasia, 342 East 116th st, owner and builder. Foundations have been put in for a 2-sty bldg. Owner will award sub-contracts. Cost, \$55,000.

STORES, OFFICES AND LOFTS.

BROADWAY—David Scott, 119 West 33d st, completed plans for alterations to the 18-sty office bldg, 50x93, at 173-7 Broadway, for Sarah H. Andrews, 11 Broadway, owner. David Morison, 119 West 33d st, has the general contract. Cost, \$3,000.

23D ST.—Justin McAgnon, 247 East 43d st, completed plans for alterations to the 4-sty brick store and office bldg, 50x98, at 60-62 West 23d st, for the Estate of Emilia Yard, owner, c/o George Lewther, 500 5th av, and Frank G. Shattuck Co., on premises, lessee. Southern & Marshall, 247 East 43d st, have the general contract. Cost, \$6,000.

45TH ST.—William H. Gompert, 171 Madison av, completed plans for alterations to the 5-sty brick store and loft bldg, 25x100, at 23 West 45th st, for the Alt Realty Co., 15 West 45th st, owner. A.

H. Hillers & Co., 747 Madison av, has the general contract. Cost, \$10,000.

LAFAYETTE ST.—James A. Ellicott, 2603 Av D, Brooklyn, completed plans for alterations to the 4-sty brick showroom bldg, 28x150, at 415 Lafayette st, for M. & B. C. Samuel, 345 West 88th st, owner, and L. Barth & Son, 32 Cooper sq, lessee. Cost, \$5,000.

29TH ST.—Charles H. Dietrich, 44 West 18th st, completed plans for alterations and addition to the 3-sty brick store, 16x33, at 111-113 West 29th st, for the 111-113 West 29th St Co., John M. Lee, pres., 149 Broadway, owner and builder. Cost, \$3,000.

MANHATTAN ST.—Moore & Landsiedel, 148th st and 3d av, completed plans for a 1-sty brick store and taxpayer, 40x80, at 59-71 Manhattan st, 72 ft west of Amsterdam av, for Thomas S. Walker, 141 Broadway, owner and builder. Cost, \$4,000.

148TH ST.—Berlinger & Moscovitz, 527 5th av, have plans in progress for alterations to the 5-sty brick physician's office, 20x54, at 401 West 148th st, for the Academy of Diagnosis Building Corp., Dr. M. Joseph Mandelbaum, 332 West 145th st, owner. Includes brick and stone extension, 10x19. Cost, \$15,000.

35TH ST.—George Keister, 56 West 45th st, completed plans for alterations to the 4-sty brick office bldg, 18x40, at 160-2 West 35th st, for William H. Hussey & Son, 150 West 45th st, owners. Cost, \$5,000.

4TH AV.—Gregory Stadler completed plans for alterations to the 5-sty brick store and loft bldg, 27x100, at 112 4th av, for Samuel I. Hunt Estate, owner, c/o Naughton Construction Co., 68 William st. Cost, \$2,500.

NEW BOWERY.—J. M. Felson, 1133 Broadway, has plans in progress for alterations to the 4-sty brick loft bld at 6-8 New Bowery, for S. H. Jackson, 106 Lexington av, owner. Cost, \$5,000.

THEATRES.

44TH ST.—George Keister, 56 West 45th st, has plans in progress for a 1-sty brick rear addition, about 20x40, to the Belasco Theatre and store, at 115 West 44th st, for David Belasco, Hotel Marie Antoinette, and also on premises, owner. Cost, \$4,000.

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REFERENCES

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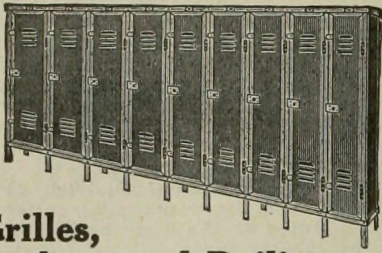
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Electrical Development & Power House, Toronto, Canada;
Niagara Falls, N. Y.
Rio de Janeiro Tramways & Light & Power Plant, Rio de Janeiro, Brazil.
Hotel St. Regis, New York, N. Y.
Hotel Taft, New Haven, Conn.
San Antonio Land & Irrigation, San Antonio, Tex.

Mexico, Northwestern R. R., El Paso, Tex.
Metropolitan Street Railway, New York, N. Y.
Prudential Life, Newark, N. J.
Union R. R. Station, Columbus, O.
Oakland National Bank, Oakland, Cal.
Barcelons Traction & Light & Power Plant, Barcelona, Spain.
West End Street Railway System, Boston, Mass.
Dominion Coal Co. Plant, Nova Scotia, Canada.

Union Railroad Station, Washington, D. C.
Wanamaker Buildings, New York, N. Y., and Philadelphia, Pa.
Sao Paulo Tramway & Light & Power Plant, Sao Paulo, Brazil.
New England Gas & Coke Plant, Everett, Mass.
Worthington Pump Works, Harrison, N. J.
Union Bank of Canada, Winnipeg, Canada.
Merchants Refrigerator Co., Jersey City, N. J.

Correspondence is invited from Sub-Contractors and Manufacturers in order that they may be listed at once in the estimating and purchasing files.

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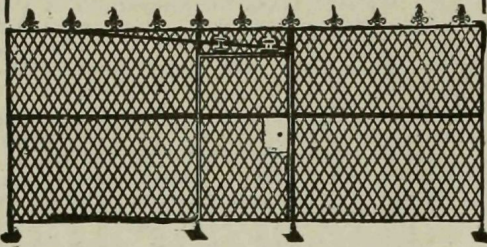
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MISCELLANEOUS.

CHAMBERS ST.—Plans have been approved by the Municipal Art Commission for an extension to the shed at the foot of Chambers st and North River, for the Erie Railroad, 50 Church st, owner, from plans by Graham King, 50 Church st, architect. Cost, \$50,000.

104TH ST.—Y. W. C. A., c/o Metropolitan Board, 600 Lexington av, Mrs. R. E. Speer, pres., owner, contemplates remodeling the 4-sty brick and stone Home for Working Girls, on lot 25x100, at 159 East 104th st. Architect's name will be announced later.

Bronx.

FACTORIES AND WAREHOUSES.

133D ST.—Moore & Landsiedel, 148th st and 3d av, completed plans for a 2-sty brick factory, 34x95, in the east side of East 133d st, 125 ft east of Brook av, for Anton Heiss, 518 East 133d st, owner. Rime Building Co., 148th st and 3d av, has the general contract. Cost, \$15,000.

SCHOOLS AND COLLEGES.

180TH ST.—Plans have been approved by the Municipal Art Commission for the erection of a 5-sty brick and terra cotta Public School No. 57, at 180th and 181st sts, and Belmont to Crotona avs, for the City of New York, Board of Education, Arthur S. Somers, pres., 500 Park av, Manhattan, owner, from plans by C. E. J. Snyder, 500 Park av, architect. Cost, \$500,000.

STABLES AND GARAGES.

BROOK AV.—Klein & Jacobs, 605 West 131st st, owners and builders, have had plans completed privately for a 1-sty brick garage, 79x100, at the northeast cor of Brook av and 166th st. Cost, \$14,000.

STORES, OFFICES AND LOFTS.

163D ST.—Charles Schaefer, 529 Cortland av, completed plans for a 1-sty brick store, 49x100, at the northeast cor of 163d st and Trinity av, for the Benenson Realty Co., 401 East 152d st, owner. Cost, \$15,000.

SOUTHERN BLVD.—D. & D. Land & Improvement Co., owner, c/o J. Clarence Davies, 522 Willis av, Bronx, has purchased twelve lots on plot 200x50, on the east side of Southern blvd, 75 ft north of 163d st, and will erect taxpayer stores. Name of architect and details will be available later.

Brooklyn.

APARTMENTS, FLATS & TENEMENTS.

LAFAYETTE AV.—Henry Holder, 242 Franklin av, has plans in progress for the alteration of the 5-sty brownstone dwelling at 211 Lafayette av, into fifteen bachelor apartments, for the Crown Heights Realty Co., 360 Montgomery st, owner and builder. Cost, \$14,000.

MONTAGUE ST.—Slee & Bryson, 154 Montague st, completed plans for alterations and an extension, 20x30, to the bachelor apartments at 141 Montague st, for J. F. Herrman, 193 Montague st, owner. Cost, \$10,000.

PITKIN AV.—S. Millman & Son, 1780 Pitkin av, completed plans for alterations to the 5-sty brick tenement and store, 37x88, on the south side of Pitkin av, 25 ft east of Stone av, for Isaac Levingson, 1172 Eastern Parkway, owner. Cost, \$6,500.

SARATOGA AV.—Cohn Brothers, 361 Stone av, have plans in progress for two 4-sty brick and stone tenements and stores, 57x90 and 63x88, at the southeast cor of Saratoga and Blake avs, and on the east side of Saratoga av, 57 ft south of Blake av, for Simon Halperin, 363 Hinsdale, st, owner and builder. Cost, \$45,000 each.

CHURCHES.

HOWARD AV.—Cohn Bros., 361 Stone av, have plans in progress for a 3-sty brick and stone synagogue and school, 60 x90, on the east side of Howard av, 75 ft south of St. Marks av. Name of congregation will be announced later. A Braverman is chairman of Building Commission. Project will contain balcony, 12 classrooms, 12x18 ft each, and auditorium. School will have a seating capacity of 1,500. Cost, \$50,000.

DWELLINGS.

29TH ST.—Morris Perlstein, Fulton av, Middle Village, L. I., has plans in progress for eight 2-sty brick dwellings, 20x60, and one bungalow, in the west side of 29th st, 220 ft north of Mermaid av, for Charles Martino, 2911 West 30th st, owner and builder. Total cost, \$42,000.

MERMAID AV.—Morris Perlstein, Fulton av, Middle Village, L. I., has plans in progress for three 2-sty brick dwellings, 20x60, on the south side of Mermaid av, 58 ft east of West 17th st, for Joseph Singer, 3 Thompson pl, Brooklyn, owner and builder. Total cost, \$15,000.

36TH ST.—George H. Suess, 2966 West 29th st, Bklyn, completed plans for a 2-

sty frame and stucco dwelling, 16x38, in the east side of West 36th st, 230 ft north of Neptune av, for Frank Hellmund, on premises, owner and builder.

ATLANTIC AV.—H. A. Weinstein, 165 Remsen st, has plans in progress for ten 2-sty brick dwellings, 18x42 and 18x34, on Atlantic av, from Briggs to Walnut sts, for a company now forming. Total cost, \$50,000.

KNICKERBOCKER AV.—Henry J. Nurick, 957 Broadway, Brooklyn, has plans in progress for alterations and a 1-sty extension, 25x55, to the 4-sty brick dwelling and store, 25x100, on Knickerbocker av for Mr. Wildfeuer, 413 Knickerbocker av, owner and builder. Cost, \$5,000.

DIVISION AV.—Shampan & Shampan 772 Broadway, Brooklyn, have plans in progress for alterations and extension to the 4-sty brick dwelling at 101 Division av, for Jacob Siris, 189 South 9th st, owner. Cost, \$5,000.

PITKIN AV.—E. M. Adelsohn, 1776 Pitkin av, completed plans for interior alterations to the 3-sty dwelling and stores on the south side of Pitkin av, 50 ft west of Stone av, for David Bershadsky, 106 Bristol st, owner. Cost, \$2,000.

WEST 11TH ST.—John F. Churlo, 1879 West 11th st, owner, has had plans completed privately for a 2½-sty frame dwelling, 19x45, in the west side of West 11th st, 185 ft north of Av R. Cost, \$4,500.

BAY 28TH ST.—F. W. Eisenla, 571 77th st, completed plans for a 2-sty frame dwelling, 22x65, in the west side of Bay 28th st, 50 ft south of Benson av, for the Pinover Construction Co., 16 Court st, owner and builder. Cost, \$5,000.

TOMPKINS AV.—H. J. Nurick, 957 Broadway, has plans in progress for interior alterations to the 3-sty dwelling and store, at the northeast cor of Tompkins av and Stockton st, for Louis Sherling, 88 Tompkins av, owner. Cost, \$2,000.

59TH ST.—Herman A. Weinstein, 165 Remsen st, completed plans for ten 2-sty brick dwellings, 20x55, in the north side of 59th st, 140 ft east of 8th av, for P. & R. Building Corp., 551 Rockaway av, owner and builder. Total cost, \$55,000.

EAST NEW YORK AV.—Laspi & Salvati, 525 Grand st, completed plans for a 2-sty brick and frame dwelling and store, 25x50, at the northwest cor of East New York and Troy avs, for Cosma D'Autucno, 718 East New York av, owner and builder. Cost, \$4,500.

WEST 31ST ST.—John Burke, 319 Baltic st, completed plans for a 2-sty brick dwelling, 20x35, in the east side of West 31st st, 300 ft west of Mermaid av, for Joseph Desponipo & Co., 2858 West 22d st, owner. Cost, \$3,000.

BERGEN ST.—Eric O. Holmgren, 371 Fulton st, completed plans for five 3-sty brick dwellings, 20x56, at the southwest cor of Bergen st and Brooklyn av, for Harry Hansen, 304 President st, owner and builder. Total cost, \$36,000.

45TH ST.—Frederick W. Eisenla, 571 77th st, completed plans for two 2½-sty frame dwellings, 15x40, in the south side of 45th st, 100 ft west of 15th av, for Paul W. Connelly Construction Co., 510 New Utrecht av, owner and builder. Cost, \$10,000.

51ST ST.—Pasquale De Rosa, 275 86th st, completed plans for a 2-sty frame dwelling, 24x44, in the west side of 51st st, 120 ft east of 16th av, for L. Row Corp., 275 86th st, owner and builder. Cost, \$10,000.

54TH ST.—Samuel Gardstein, 4820 14th av, completed plans for two 2-sty frame dwellings, 18x54, in the south side of 54th st, 100 ft east of 14th av, for M. Welski, 1560 53d st, owner, in charge. Cost, \$8,000.

WEST 27TH ST.—George A. Suess, 2966 West 29th st, completed plans for four 2-sty brick dwellings, 20x55, in the east side of West 27th st, 240 ft north of Mermaid av, for Frederick Martini, 2922 West 28th st, owner and builder. Cost, \$20,000.

WEST 27TH ST.—G. A. Suess, 2966 West 29th st, completed plans for four 2-sty brick dwellings, 20x55, in the east side of West 27th st, 180 ft north of Mermaid av, for Frederick Martini, 2922 West 28th st, owner and builder. Cost, \$20,000.

51ST ST.—Frederick W. Eisenla, 571 77th st, completed plans for a 2½-sty frame dwelling, 15x40, in the south side of 51st st, 175 ft west of 17th av, for the Paul W. Connelly Construction Co., 510 New Utrecht av, owner and builder. Cost, \$5,000.

4TH AV.—M. A. Cantor, 373 Fulton st has plans in progress for alterations to the 2½-sty frame and stucco dwelling at the northwest cor of 4th av and 48th st for S. Markin, 1262 46th st, owner. Cost, \$8,000.

FACTORIES AND WAREHOUSES.

GREEN ST.—Henry J. Nurick, 947 Broadway, has sketches in progress for a 2-sty brick warehouse, 100x150, in Green st, for the Manhattan Dye Works, 856 Manhattan av, owner. Cost, \$50,000.

GOLD ST.—Harry B. Mulliken, 103 Park av, Manhattan, has plans nearing completion for alterations to the 1-sty brick chemical factory, 70x126, at the southwest cor of Gold and Tillary sts, for the Consolidated Metal Mfg. Co., 130 Washington pl, Manhattan, owner. Cost, \$2,500.

SMITH ST.—John Gibbons, 504 Court st, owner and builder, has had plans completed privately for a 1-sty brick storehouse, 40x75, in the west side of Smith st, 40 ft west of Nelson st. Cost, \$4,000.

SCHOOLS AND COLLEGES.

WEST 1ST ST.—Plans have been approved by the Municipal Art Commission for the erection of a 4-sty brick and terra cotta public school (No. 100), in the west side of West 1st st, about 685 ft south of Sheepshead Bay rd, for the City of New York, Board of Education, Arthur S. Somers, pres., 500 Park av, Manhattan, owner, from plans by C. B. J. Snyder, 500 Park av, architect. Cost, \$30,000.

HENRY ST.—Plans have been approved by the Municipal Art Commission for a 5-sty brick and terra cotta public school (No. 29), 186x203, in the east side of Henry st, bet Baltic and Harrison sts, for the City of New York, Board of Education, A. S. Somers, pres., 500 Park av, Manhattan, owner, from plans by C. B. J. Snyder, 500 Park av, Manhattan, architect. Cost, \$500,000.

STABLES AND GARAGES.

EMERSON PL.—Eric O. Holmgren, 371 Fulton st, has plans in progress for a 1-sty brick garage, 46x98, on the west side of Emerson pl, 190 ft south of Park av, for Rigney Co., 348 Park av, owner. Cost, \$12,000.

LEXINGTON AV.—S. Millman, 1780 Pitkin av, completed plans for a 1-sty brick garage, 25x78, on the south side of Lexington av, 425 ft east of Nostrand av, for Harefield Building Corp., 25 East 99th st, Brooklyn, owner and builder. Cost, \$2,500.

ROEBLING ST.—Christian Bauer, Jr., 801 Manhattan av, completed plans for interior alterations and extension, 25x31, to the 1-sty brick public garage, 31x75, in the south side of Roebbling st, 66 ft north of 9th st, for Spiro Garmaro, 235 North 9th st, owner and builder. Cost, \$7,500.

BEDFORD AV.—George J. Lobenstein, 20 Palmetto st, completed plans for a 1-sty brick garage, 26x98, on the east side of Bedford av, 269 ft west of Erasmus st, for the Kings County Lodge, F. A. M., 824 Flatbush av, owner. Cost, \$5,000.

CHURCH AV.—Benjamin Dreisler, 153 Remsen st, completed plans for an extension to the 1-sty garage on the south side of Church av, 715 ft east of Bedford av, for Henry W. Bischoff, 2414 Church av, owner. Cost, \$6,000.

4TH AV.—Benjamin Dreisler, 153 Remsen st, has plans in progress for a 1-sty brick and stone public garage, 50x100, at the southwest cor of 4th av and 6th st, for Barel Schwartz, 44 Court st, owner and builder.

TOMPKINS AV.—Henry J. Nurick, 957 Broadway, has plans in progress for alterations to the 1-sty brick garage and stores, at Tompkins av and Stockton st, for R. Sherlin, on premises, owner and builder. Cost, \$4,000.

HUDSON AV.—John Glover, 222 Navy st, owner, has had plans completed privately for alterations to the 3-sty garage, on the east side of Hudson av, 75 ft west of Lafayette st.

EMERSON PL.—M. A. Cantor, 371 Fulton st, has plans in progress for a 1-sty brick public garage, 50x100, in the east side of Emerson pl, 160 ft north of Lafayette av, for Martin Garage, Inc., 4815 3d av, Brooklyn, owner and builder. Cost, \$15,000.

GLENMORE AV.—Morris Rothstein, 197 Snediker av, completed plans for a 1-sty brick garage, 75x100, on the south side of Glenmore av, 50 ft west of Watkins st, for Leo Landsberg, 115A Liberty av, owner, in charge. Cost, \$10,000.

HAMILTON AV.—F. P. Imperato, 237 Union st, completed plans for a 1-sty brick garage, 48x55, on the north side of Hamilton av, 123 ft east of 16th st, for John Norrazzo, 14 16th st, owner, in charge. Cost, \$6,000.

JUNIUS ST.—S. Millman & Son, 1780 Pitkin av, completed plans for a 1-sty brick garage, 100x100, at the southwest cor of Junius st and Belmont st, for C. & J. Realty Co., 115 Glenmore av, owner and builder. Cost, \$18,000.

CONSELYEA ST.—Christopher Bauer, Jr., 801 Manhattan av, completed plans for a 1-sty brick garage, 30x70, in the south side of Conselyea st, 70 ft north of Manhattan av, for Marie R. Pindogar, 323 Manhattan av, Brooklyn, owner, in charge. Cost, \$5,000.

MISCELLANEOUS.

CLASSON AV.—Bly & Hamann, 833 St. Johns pl, completed plans for a 1-sty brick shop, 24x85, on the east side of Classon av, 97 ft south of Pacific st, for Fannie Lassinsky, 873 Bergen st, owner. Cost, \$3,000.

DOUGLAS ST.—Brooklyn Union Gas Co., 176 Remsen st, owner, has had plans completed privately for a 1-sty oil tank pit, 14x43, in the south side of Douglas st, 25 ft east of Nevins st. Bartlett-Hayward Co., 100 Broadway, Manhattan, has the general contract. Cost, \$3,500.

Queens.

DWELLINGS.

EDGEWATER, L. I.—W. T. Kennedy Co., 18 N. Beach 82d st, Rockaway Beach, L. I., completed plans for a 2-sty frame dwelling, 26x34, on the south side of Cowdin av, 55 ft west of Kirkman av, for I. Spatz, 535 Boulevard, Rockaway Beach, owner. Cost, \$6,000.

GLENDALE, L. I.—Morris Perlstein, Fulton av, Middle Village, L. I., has plans in progress for four 2-sty brick dwellings, 20x52, on the south side of Central av, 20 ft east of Webster av, for R. Cooperstein, 95 Wayne st, Middle Village, owner and builder. Total cost, \$16,000.

RICHMOND HILL, L. I.—H. T. Jeffrey, Jr., Butler Bldg, Jamaica, completed plans for six 2-sty frame dwellings, 16x37, at the northeast cor of Lefferts and Ridgewood avs, for Tilles & Lashen Construction Co., 354 Fulton st, Jamaica, owner and builder. Total cost, \$24,000.

GLENDALE, L. I.—Morris Perlstein, Fulton av, Middle Village, has plans in progress for a 3-sty brick dwelling and store, 20x52, at the southeast cor of Webster and Central avs, for R. Cooperstein, 95 Wayne st, Middle Village, owner and builder. Cost, \$5,000.

QUEENS, L. I.—William A. Finn, 229 New York av, Jamaica, completed plans for interior alterations and extension, 6x6,

to the 2½-sty frame dwelling on the east side of Queens rd, 160 ft north of Fulton st, for George Haubitzer, Queens rd, Queens, L. I., owner. Cost, \$2,000.

Nassau.

BANKS.

OYSTER BAY, L. I.—North Shore Bank, Oyster Bay, L. I., owner, has had plans completed privately for alterations to the 2-sty brick and tile bank, 24x60, at the cor of Audrey av and South st. Owner is ready for bids, to close March 15. Cost, \$20,000.

HOTELS.

LONG BEACH, L. I.—John J. Hearn and Harold C. Matthews, 1036 6th av, Manhattan, owners and builders, contemplate erecting a 3-sty reinforced concrete army officers' hotel, 150x320, from privately prepared plans. The U. S. Government, Commanding General, Eastern Dept., Governors Island, and Gen. I. W. Littell, Construction Quartermaster, Adams Bldg, Washington, D. C., will probably be the lessee.

Suffolk.

DWELLINGS.

GOOD GROUND, L. I.—Julius Keller, 106 West 38th st, Manhattan, owner, contemplates erecting fifteen bungalows and a 1-sty pavilion, 52x50, at Canoe Place Inn. Architect's name will be announced later. Contains an area of 150 acres.

Westchester.

DWELLINGS.

PORTCHESTER, N. Y.—D. H. Ponty, Liberty sq, Portchester, completed plans for a 1½-sty frame dwelling, 29x37, in Grace Church st, for L. C. A. Lewin, Grace Church st, Portchester, owner. Cost, \$3,500.

ELMSFORD, N. Y.—W. Stanley Wetmore, Liberty sq, Portchester, N. Y., completed plans for a dwelling, 1 sty of which will be of cement blocks, and 2½ stys frame and shingle, 34x44, for Anthony Corrado, Elmsford, owner.

MT. VERNON, N. Y.—J. M. Lane, 130 S. Fulton av, Mt. Vernon, owner, has had plans completed privately for fire repairs to the 2½-sty frame and shingle dwelling, 27x32, at 42 South 6th av. George G. Bradley, 136 Vista pl, Mt. Vernon, has the general contract. Cost, \$3,000.

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APARTMENTS, FLATS & TENEMENTS.

JERSEY CITY, N. J.—Emil Guhl, 19 Charles st, Jersey City, completed plans for a 4-sty brick apartment house, 50x29, and extension, 31x44, at 241-243 South st, for Frederick Goldberg, 154 Cambridge av, Jersey City, owner and builder. Cost, \$35,000.

BLOOMFIELD, N. J.—William E. Garbrants, 564 Main st, East Orange, completed plans for a 4-sty brick and stone apartment, 51x84, at 128 Broad st, for the Penn Building Co., 330 Glenwood av, Bloomfield, owner and builder.

NEWARK, N. J.—Culver & Van Vlandin, 790 Broad st, Newark, have plans in

progress for four 3-sty brick and stone apartment houses, 100x100, in the west side of 12th st, 74 ft south of Bloomfield av, for Harry Adler, owner, c/o Louis Sclesinger, 31 Clinton st, Newark. Cost, \$12,000 each.

KEARNY, N. J.—Simon Cohen, 163 Springneid av, Newark, has plans in progress for a 3-sty brick and stone apartment, 50x90, irreg, and three stores, on Kearny av, for Frank Berman, North Arlington, N. J., owner and builder. Cost, \$29,000.

WEST NEW YORK, N. J.—A. De Paola, 542 Bergine av, West New York, completed plans for a 4-sty brick apartment house, 21x90, on the east side of Park av, bet. 11th and 18th sts, for Antonio Pumo, 126 21st st, West New York, N. J., owner. Cost, \$18,000.

NEWARK, N. J.—Frank Grad, 245 Springneid av, Newark, completed plans for alterations and addition to the five apartments and store at 412 15th av, for Kalman Greenberg, on premises, owner. Cost, \$3,500.

CHURCHES.

SPRING LAKE, N. J.—Warren H. Conover, 114 Liberty st, Manhattan, has been selected to prepare plans for the construction of a parsonage on Lake av, for St. Andrew's M. E. Church, Rev. James Lord, pastor, 4th and Morris avs, Spring Lake, owner. Details will be available later.

DWELLINGS.

ENGLEWOOD, N. J.—James Barber, 17 Battery pl, Manhattan, owner, is having plans prepared privately for a 2½-sty frame and stucco dwelling, 64x26, at Woodland st and Booth av. George P. Chappell, 258 Broadway, Manhattan, has the general contract, and desires estimates on subs from local contractors. Cost, \$18,000.

IRVINGTON, N. J.—Simon Cohen, 163 Springneid av, Newark, completed plans for a 2½-sty frame dwelling, 22x50, at 68 Washington av, for Abram Rudnevitz, 727 South 13th st, Newark, owner and builder. Cost, \$9,000.

WATER WITCH, N. J.—Dr. C. Everett Field, 742 Lefferts av, Richmond Hill, L. I., owner, is having plans prepared privately for a 2½-sty frame and single summer residence, 24x58, for which J. F. Hagaman, Atlantic Highlands, N. J., has the general contract. Cost, \$5,000.

PROSPECT PLAINS, N. J.—Foundation work has been completed for the 2½-sty frame superintendent's cottage for the Forsgate Farm, owner, from plans by G. B. Waterhouse, 257 Main av, Passaic, N. J., architect and builder. Cost, \$7,000.

STORES, OFFICES AND LOFTS.

PATERSON, N. J.—William T. Fanning, Colt Bldg, Paterson, has plans in progress for alterations and addition to the four stores at 299-301 Main st, for Samuel P. Vought, 125 Ellison st, Paterson, owner. Consists of alterations to present 3-sty bldg, 50x75, and new 3-sty brick addition, 50x16, to front. Cost, between \$20,000 and \$25,000.

PATERSON, N. J.—William T. Fanning, Colt Bldg, Paterson, will draw plans for alterations and addition to the six brick stores at Washington and Van Houten sts, for Edward Sceery, 85 Broadway, Paterson, owner. Includes 1-sty addition to rear, 77x40. Cost, \$15,000.

CONTRACTS AWARDED.

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

APARTMENTS, FLATS & TENEMENTS.

MANHATTAN.—Sims Construction Co., 1170 Broadway, has the general contract for alterations and a 1-sty extension to the 5-sty brick tenement at 238 East 29th st, for Frank Corenti, on premises, owner, from plans by M. C. Cantor, 371 Fulton st, Brooklyn, architect. Cost, \$2,500.

MANHATTAN.—Niewenhou Bros., 369 East 163d st, Bronx, have the general contract for alterations to the 5-sty brick tenement, 19x100, at 434 East 56th st, for Peter Doelger Brewing Co., 407 East 55th st, owner, from plans by Charles Stegmayer, 168 East 91st st, architect. Cost, \$8,000.

MANHATTAN.—Carlton Decorating Co., 2640 Broadway, has the general contract for alterations to the 4-sty brick tenement, 18x100, at 232-6 East 122d st, for the Estate of Samuel Mitchell, owner, c/o Charles M. Hough, 152 East 35th st, owner, from plans by Patrick Murray, 141 East 40th st, architect. Cost, \$8,000.

DWELLINGS.

MANHATTAN.—Harax Construction Co., 3d av and 149th st, has the general contract for the alteration of the 4-sty brick

and stone studio and apartments, on lot 16x98, at 46 West 49th st, into a dwelling, for S. Kalvin, 1480 Broadway, owner, from plans by Adolph E. Nast, 546 5th av, architect. Cost, \$8,000.

MANHATTAN.—John I. Downey, Inc., 410 West 34th st, has the general contract for alterations to the 5-sty brick dwelling, 25x60, at 16 East 72d st, for Edmund L. Baylies, 54 Wall st, owner, from plans by Harry Allen Jacobs, 320 5th av, architect. Includes 1-sty extension. Cost, \$30,000.

RYE, N. Y.—John W. White, Railroad av, Rye, has the general contract for a 2½-sty frame and shingle cottage, 22x24, in Gravel st, for Harry C. Hayes, Rye, N. Y., owner, from plans by D. H. Ponty, Liberty sq, Portchester, architect. Cost, \$3,000.

NEW ROCHELLE, N. Y.—George Watson, Lambden Bldg, New Rochelle, has the general contract for alterations to the 2½-sty frame dwelling, 40x37, on Webster av, for Rudolph Schriber, on premises, owner, from plans by L. L. Barnard, 46 Lawton st, New Rochelle, architect, Rellstab Bros., New Rochelle, have the mason contract. Cost, \$6,000.

FACTORIES AND WAREHOUSES.

MANHATTAN.—Altman Plumbing Co., 219 East 25th st, has the general contract for alterations to the 3-sty brick manufacturing bldg and store, 91x143, at 2121 Broadway, for Therese E. Browning, Rye, N. Y., owner, and H. Milgrim & Bros., 122 2d av, lessee, from plans by Henry Otis Chapman, 334 5th av, architect. Cost, \$12,000.

MANHATTAN.—Grant Contracting Co., 5 East 42d st, has the general contract for alterations to the 5-sty brick warehouse, 25x90, at 48 Franklin st, for John S. Suttphen, 32 Nassau st, owner, from plans by George Keister, 56 West 45th st, architect. Cost, \$12,000.

FLUSHING, L. I.—John T. Woodruff & Son, 1 Bridge Plaza, L. I. City, have the general contract for a 2-sty brick storage bldg, 45x75, in the north side of Avery st, 200 ft west of Lawrence st, for H. Franck Sons, Inc., on premises, owner, from privately prepared plans. Cost, \$5,000.

NEWARK, N. J.—Edward M. Waldron, Inc., 665 Broad st, Newark, has the general contract for a 1-sty brick manufacturing bldg, 40x80, and 27 ft high, at 16 Berlin st, for the Celluloid Co., 290 Ferry st, Newark, owner, from privately prepared plans. Cost, \$15,000.

SEASIDE HEIGHTS, N. J.—F. R. Sykes, Seaside Heights, N. J., has the general contract for a 4-sty brick storage house and fish freezer, 75x100, for the Barnegat Ice Mfg. Co., on premises, owner, from plans by Peuckert & Wunder, 310 Chestnut st, Philadelphia, Pa., architects. Cost, \$80,000.

HOTELS.

YONKERS, N. Y.—Ninia Jamieson, Inc., South Broadway, Yonkers, has the general contract for alterations to the 2½-sty frame and shingle hotel, 100x150, on Park Hill av, from privately prepared plans. Cost, \$4,000.

STAMFORD, CONN.—Vuono Construction Co., Bank Bldg, Stamford, Conn., has the general contract for addition to the hotel in Main st, for Peter Vanech, owner, c/o Hotel Carleton, 428 Main st, Stamford, from plans by Emmens & Abbott, Washington Bldg, Stamford, architects. Cost, \$16,000.

HOSPITALS AND ASYLUMS.

MORRIS PLAINS, N. J.—Karl Vesterdahl & Sons, 90 West st, Manhattan, have the general contract for installing a refrigerating plant at the New Jersey State Hospital, owner, c/o O. M. Bowen, on premises, from plans by F. H. Bent, State House, Trenton, architect.

STABLES AND GARAGES.

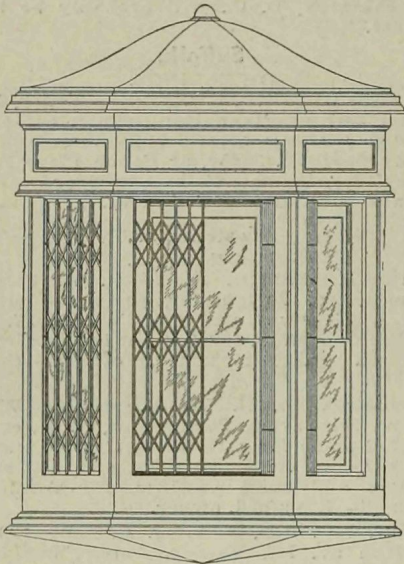
BROOKLYN, N. Y.—M. A. Cantor, 373 Fulton st, completed plans for a 1-sty brick garage, 71x105, at the northwest cor of 38th st and Fort Hamilton av, for M. Levy and E. Plotz, 1065 41st st, owner. Cost, \$19,500.

STORES, OFFICES AND LOFTS.

MANHATTAN.—Rangeley Construction Co., 405 Lexington av, has the general contract for interior alterations to the 9-sty brick and stone store and loft bldg, 25x100x206, at 55-63 West 13th st, through to 14th st, for the Fourteenth St Realty Co., 44 Warren st, and Jesse I. Straus, pres. R. H. Macy & Co., Broadway and 34th st, owners, and the U. S. Government, lessee, c/o Col. Slavin, Depot Quartermaster, 30 Whitehall st, from privately prepared plans.

MANHATTAN.—Morris Rosenberg, 12 West 116th st, has the general contract and desires estimates from sub-contractors for alterations to the 3-sty brick store and loft bldg, 50x99, at 150-4 Bow-

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ery, for Corner Broome & Bowery, Inc., 39 Eldridge st, owner, from plans by Max Muller, 115 Nassau st, architect. Cost, \$6,000.

MANHATTAN.—Walter F. Clayton, 224 East 16th st, Brooklyn, has the general contract for alterations to the brick, stone and steel office bldg at Lafayette and Worth sts, for the Public Service Commission, Oscar S. Straus, chairman, 120 Broadway, owner, from privately prepared plans. Cost, \$25,000.

MANHATTAN.—James F. Egan, 162 West 20th st, has the general contract for alterations to the 12th floor of the store, office and loft bldg at 921-5 Broadway, and 149-151 5th av, for the B. Johnson Estate, Bradish Johnson, pres., 39 Cortlandt st, owner, and the Allied Industries Corp., c/o A. Arch, lessee of 12th floor, from plans by Thomas Bruce Boyd, 286 5th av, architect.

TRADE AND TECHNICAL SOCIETY EVENTS.

NEW YORK BUILDING SUPERINTENDENTS' ASSOCIATION meets every Tuesday evening at 4 West 37th st.

CHAMBER OF COMMERCE OF THE UNITED STATES OF AMERICA will hold its sixth annual meeting April 10-12, in Chicago.

TECHNICAL LEAGUE OF AMERICA holds its regular meeting the second Friday of each month. Oscar S. Teale, secretary, 240 Broadway.

NATIONAL WHOLESALE LUMBER DEALERS' ASSOCIATION will hold its twenty-sixth annual meeting at the Waldorf-Astoria, March 27-28.

NATIONAL PIPE AND SUPPLIES ASSOCIATION will hold its annual convention at Cleveland, Ohio, May 13-14, 1918. Headquarters at the Hotel Hollenden.

NATIONAL ASSOCIATION OF BRASS MANUFACTURERS will hold its spring meeting at the French Lick Springs Hotel, French Lick Springs, Ind., March 27-28.

AMERICAN SOCIETY OF MECHANICAL ENGINEERS holds its monthly meeting on the first Tuesday of each month. Calvin W. Rice, 25 West 29th st, secretary.

AMERICAN SOCIETY FOR TESTING MATERIALS will hold its twenty-first annual meeting at Atlantic City, N. J., June 25-28, with headquarters at the Hotel Traymore.

NATIONAL HARDWOOD LUMBER ASSOCIATION will hold its twenty-first annual convention in Chicago, Ill., June 20-21. The headquarters will be located at the Congress Hotel.

BRONX CHAMBER OF COMMERCE holds its regular meeting at Ebling's Casino, 15th st and St. Anns av, on the second Wednesday of each month. Secretary, Joseph M. Taylor, 593 St. Anns av.

BRONX BOARD OF TRADE holds its regular meeting on the fourth Wednesday of each month in the Board of Trade rooms, 137th st and 3d av, the Bronx. Charles E. Reid, secretary.

NEW YORK STATE ASSOCIATION OF MASTER PLUMBERS will hold its annual meeting at Hotel McAlpin, March 12-13. State secretary, Isaac J. Brown, 727 Seventh av, Manhattan.

NEW YORK CITY BETTER HOMES EXPOSITION will be held in the Grand Central Palace from May 18 to 25, inclusive, under the management of Louis W. Buckley. The floor space to be occupied equals 100,000 sq. ft.

AMERICAN HARDWARE MANUFACTURERS' ASSOCIATION will hold its annual convention at the Hotel Traymore, Atlantic City, N. J., June 11 to 13, 1918. F. D. Mitchell, secretary, Woolworth Building, N. Y. City.

NEW JERSEY STATE ASSOCIATION OF MASTER PLUMBERS will hold its annual convention in the East Orange Rink, 15 Halstead st, East Orange, N. J., May 14-16, 1918. State secretary W. F. Beck, 36 North Center st, Orange, N. J. In connection with this convention there will be an exhibition of manufacturers' and jobbers' supplies. Both the convention and the exhibit will be under the direction of the local associations.

NATIONAL METAL TRADES' ASSOCIATION will hold its next convention at the Hotel Astor, April 22 to 25, inclusive. The convention proper is arranged for morning and afternoon sessions on April 24 and 25. As usual, there will be a banquet Wednesday evening, and the preceding days of the convention will be devoted to meetings of the executive committee and the council.

DEPARTMENTAL RULINGS.

BUREAU OF FIRE PREVENTION.

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.

*A—Interior Alarm System; DL—Locked Doors; EI—Electrical Equipment; Ex—Exits; FA—Fire Appliances, Miscellaneous; FD—Fire Drills; *FE—Fire Escapes; *FP—Fireproofing; RefSys(R)—Refrigerating System Repair; Rec—Fireproof Receptacles; GE—Gas Equipment and Appliances; DC—Heating or Power Plants (Dangerous Condition Or); 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; *FHS—Approved Filtering and Distilling Systems; *OS—Oil Separator; RQ—Reduce Quantities; *StSys—Storage System; T.H.O.—Tenement House Order.

*NOTE—The symbols A, FE, FP, Spr, St, Stp, Tel, WSS, FHS, OS, StSys, when followed by the letter (R) in parentheses, 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.

MANHATTAN ORDERS SERVED.

Week Ending March 2.

- Ann st, 59—John J. Adamson...O
Ann st, 59—Charles S. Morrall...DC
Bowery, 327—Christian Fox...DC
Broadway, 712—Jacob Scholle est, c Albert W. 5 Nassau...A-FD
Broadway, 1671-7—Pontiac Hotel...ExS-Rec
Caroline st, 78—Lillian Kellar, 111 W 11.A-FD
8 av, 370—Henry Heller, 24 Greenwich av...TD-A
11 av, 210-6—Gem Cutlery Co...D&R-El-Rec
11 av, 210-6—Pasbach Voice Litho Co...D&R-Rec
11 av, 210-6—Simon Zinn & Co...El-GE-D&R-Rec
5 st, 820-2 E—Frank St John, c Wm Rowland, 90 Wall...St(R)-FE-ExS-Ex(R)
13 st, 39-41 E—Childs Co, 200 5 av...Rec
14 st, 30-2—Alexander Shipora...Rec
14 st, 30-2 E—Aetna Novelty Co...Rec
98 st, 330 E—Universal Sheet Metal Works...DC
112 st, 131 E—Harlem Lumber Co...FA
115 st, 117-9 E—Harry H. Liebovitz...DC
5 av, 160 1/2—Manhattan Wash Suit Co...FA
5 av, 160 1/2—Treo Co...Rec
5 av, 160 1/2—E J. Wile & Co...FP(R)-D&R-Ex(R)
5 av, 160 1/2—21st St & 5th Av Corp, 30 E 42...FP(R)-Stp(R)
5 av, 160 1/2—Jacob Auslander & Son...D&R
5 av, 160 1/2—G H & E Freyberg...FP(R)-FA-El-D&R
Frankfort st, 87—George Ehret, 217 E 92...FP(R)-FE(R)-ExS-WSS(R)
Greene st, 37-9—State Paner Box Co...Rec
Greene st, 113—William Colgate, 5 E 82...FE(R)-WSS(R)
Jacob st, 14-22—John J. Dalton...GE
Lafayette st, 119-121—Alfred Seaton...ExS
Lenox av, 71—Abram Granowitz...FA-GE-DC-Rec
Lexington av, 237—Isaac Barkin...DC
Lewis st, 203—Isidore W Gottlieb...FE(R)-FP(R)-ExS
Madison av, 99-103—Louis Ferguson, 31 E 17...Stp
Monroe st, 160-6—Emigrant Industrial Savings Bank, 51 Chambers...A-FD
Park Row, 168-70—Mary T R Foulke, c Wm W Ladd, 20 Nassau...A-FD
Pelham st, 9—Levine & Scherin...GE
Rivington st, 3—Goldstein & Bookspan...GE-FA-D&R-Rec
Roosevelt st, 125—Pasquale Odorisio...DC
Rutgers slip, 82-6—Abraham Elterman...DC
7 av, 220 1/4-22—Peter Doelzer Brewing Co, 407 E 53...GE-FE(R)-FP(R)-ExS
7 av, 220 1/4-22—John Schwartz...O-FA-GE-DC-Rec
7 av, 220 1/4-22—Nickmayer & Guiner...FA-Rec-O
7 av, 425-7—Childs Restaurant Co, 200 5 av...FE(R)
7 av, 727—Daniel L Michaelson...FA-DC-Rec
6 av, 219-21—Henry Lesinsky...FE(R)-St(R)-FP(R)
Spring st, 147—Patrick J Ryder est, c Wm J McAdam, Seneca av, Far Rockaway, L I...FE(R)
10 av, 583—Louis Wendel, Jr...TD-A
3 av, 2265-7—Deutsch Bros...Rec-FA
University pl, 24-34—Adler Bros & Co...Rec
University pl, 24-34—Rothstein, Rosenberg & Sabny...Rec
University pl, 24-34—Perfect Coatfront Pad Co...El-D&R
University pl, 24-34—Liberty Handkerchief Mfg Co...El-Rec
Warren st, 21—American Wood Wking Co...FA-O
Warren st, 21—Auto Leather Mfg Co...O-FA
Warren st, 21—St Stephen's P E Ch, 194 W 69...FP(R)-WSS(R)-ExS
Washington st, 232—Salvatore Cannava...Rec-FA
Water st, 383—Anna Pike...DC
West Broadway, 101-7—Isaac J Greenwood...FE(R)-Ex(R)-ExS
West Houston st, 55—James R Walsh...ExS-FE(R)
15 st, 313 W—Herman Mann, 92 8 av...FE(R)-FP(R)-ExS-Fx(R)-O
17 st, 249-55 W—Big Store Realty, Corn, c John P Fritts, 294 6 av...FP(R)-WSS(R)
23 st, 240-2 W—Adelphia Cloak & Suit Co...Fx(R)-GE
25 st, 115 W—Walter H Clayton, 423 W 120...FE(R)-ExS-WSS(R)-Fx(R)
25 st, 115 W—David Siegenfeld...FA-Rec-O
25 st, 115 W—Fredk Glock...Rub-GE-FA-DC
26 st, 518-34 W—Realty Co of West 26th st, c H Wolff...ExS-Ex(R)-FP(R)-Rub-Stp(R)

- 26 st, 518-34 W—VanRees Press...D&R-El-Rec-O
26 st, 518-34 W—H C Miner Litho Co...D&R-Rec-O
38 st, 19 W—Dalton Parmly...FP(R)-WSS(R)
42 st, 316 W—Anguera Plano Co...DC
70 st, 224 W—Gertrude J Levy...DC
130 st, 217 W—Mrs Margaret Lessig...DC
McDougal st, 179-81—Anaoleto Sermolino...St(R)-FA
Broadway, 827-9—Francis A Sands...WSS(R)-FE(R)
Broadway, 703-5—John G Wendel, 175 Bway, Ex-ExS-Ex(R)
Broadway, 729-31—Duncan Realty Co, 241 West...Stp(R)
Broadway, 3670—Thomas Ward, 219 W 82...DC
Christopher st, 183—Kalajson & Rubin...FA-DC
Church st, 316—H D Merlbium & Co...GE-Rec
Pier 9, East River—City of New York, Municipal Bldg...Stp(R)-DC
8 st, 44 E—Capital Dress Co...Rec
9 st, 51 E—Charles Rosenberg...FE(R)-FP(R)-ExS-Ex(R)-WSS(R)
14 st, 30-2 E—Ray Operating Co...FP(R)-FE(R)-ExS-Ex(R)
119 st, 181 E—Charles Realty & Const Co...FP(R)-WSS(R)-A-FD
4 av, 409—Geo D Thompson...Rec-GE-DC-O
Lispensard st, 23-5—N Y Album & Card Co...GE-Rec
Madison av, 75—Bernard Frankenfelder...Rec
4 av, 116-8—David Mirkovich...Rec
4 av, 116-8—Kempfar & Gordon...Rec
4 av, 116-8—Nathan Small...GE-FA
4 av, 116-8—Frank Schofield...FA-Rec
21 st, 511 W—Emma Down...St(R)-FE
25 st, 127-31 W—Isidore Feldbaum...Rec
25 st, 127-31 W—Barnet Marks...Rec
25 st, 127-31 W—Joseph Steger...Rec
25 st, 127-31 W—Abraham Lef...El-Rec
35 st, 9 W—Abraham Greenblatt...FE(R)
60 st, 30 W—Arco Realty Co...DC

BRONX ORDERS SERVED.

- 140 st, 272 E—Albert Frankel...DC
Washington av, 1009-1011—Chas Zimmerman...DC

BROOKLYN ORDERS SERVED.

- Blake av, 922—John Lynch...DC
Albany av, 96—James V Schenck...OS-StStys-D&R-FP
Baltic st, 326—Theo B Johnson...FA-NoS-Rec
Bedford av, 1476—Firestone Tire & Rubber Co...CF
Carroll st, 1145—Caroline E Stewart...FA-Rec-NoS-El
Franklin av, 724—Benj S Carey...NoS-FA-Rec
Jefferson av, 862-4—Edgar E Chinnock...CF-Rec-OS-FA
Kings Highway, 1703—Rosenberg & Rosenthal...FA-Rec-NoS
Lombardy st, 33-7—Anthony P Smith...FA-Rec
President st, 1110—John White...FA-CF
Rockaway av, 536—Hyman Rosen...CF
South 4 st, 351—J & K Auto Delivery...CF-Rec-NoS-OS
13 av, 7320—Sealzo & Guarneri...FA-NoS
Wallabout st, 85—Joseph Lapinsky...CF-FP-Rec
Lee av, 29-31—Lee Av Exhibition Co...Spr(R)-Tel-Stp(R)
Manhattan av, 154—Ginsberg & Traub...FA

QUEENS ORDERS SERVED.

- Betts av and Monroe st (Queens)—John F Howard & Co...FA-Rec-FP
Franklin st, 224—Max Litzner & Co...CF
Division st, 48 (Jamaica)—John Adixes...D&R
8 st, 199-203—Tock Screw Machine Products Corp...FA-Rec
Hughes av, 2372-4—Peter Will and Thomas McGlym...CF

RICHMOND ORDERS SERVED.

- Wall st, 59—Frederick Rohde, Eddy st, Stapleton...DC

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New York City is the market place of the world. If you want to reach the buyers in this market you can do so by being listed in this department. We will print your name, address and telephone number in space of two lines under proper classification for \$25.00 per year, each additional line \$10.00, 10% reduction on second heading, 15% reduction on all headings amounting to three or more lines. Probably an investment of \$25.00 will prove very profitable.

Auctioneers.

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KENNELLY, INC., BRYAN L., 156 Broadway. Tel. Cortlandt 1547.

Awnings and Canopies.

F. J. KLOES, 243 Canal St. Tel. Franklin 2216.

Blue and Black Prints.

AMERICAN BLUE PRINT CO., 30 E. 42d St. Tel. Murray Hill 1265.
NEW YORK BLUE PRINT PAPER CO., 102 Reade St. Tel. Worth 600.

Brick.

EMPIRE BRICK & SUPPLY CO., 103 Park Ave. Tel. Murray Hill 6580.
GREATER NEW YORK BRICK CO., 103 Park Ave. Tel. Murray Hill 761.
SAYRE & FISHER CO., 261 Broadway. Tel. Barclay 6750.

Builders.

CORNING CO., EDWARD, 25 Vanderbilt Ave. Tel. Murray Hill 7071.

Building Directories.

VAN KANNEL REVOLVING DOOR CO., 250 W. 54th St. Tel. Circle 1876.

Building Material (Masons).

CANDEE, SMITH & HOWLAND CO., foot East 26th St. Tel. Madison Sq. 7640.
DUFFY CO., J. P., Second Ave., 50th to 51st St., Brooklyn. Tel. Sunset 4000.
KANE CO., J. P., 103 Park Ave. Tel. Murray Hill 1467.
McCARTHY, JOHN A., 149th St. and Harlem River, Bronx. Tel. Melrose 4530.
PECK CO., N. & W. J., 103 Park Ave. Tel. Murray Hill 5787.

Building Reports.

DODGE CO., F. W., 119 West 40th St. Tel. Bryant 4800.
A daily service (card system) giving accurate information of contemplated buildings and other forms of construction, with details of the material and equipment required.

Cabinet Work.

Knauff, John N., 334 Fifth Ave. Tel. Mad. Sq. 1754.

Cement.

ALSEN'S AMERICAN PORTLAND CEMENT WORKS, 45 Broadway. Tel. Rector 510.
CONSOLIDATED ROSENDALE CEMENT CO., 50 Church St. Tel. Cortlandt 4650.
COPLAY CEMENT MFG. CO., 200 Fifth Ave. Tel. Gramercy 6050.
LAWRENCE CEMENT CO., THE, 1 Broadway. Tel. Bowling Green 8230.

Coal Saving Device.

COMBUSTO DEVICES CORP., 250 W. 54th St. Tel. Circle 1876.

Concrete Floors and Sidewalks.

GALLIN & SON, JOHN, 6 Gold St. Tel. John 2907.

Consulting Engineers.

KNOX, CHARLES E., 101 Park Ave. Tel. Murray Hill 7220.

Contractors' Bonds.

RITCH, WM. T., INC., 34 W. 33d St. Tel. Madison Sq. 3060.
RITCH-HUGHES CO., 101 Park Ave. Tel. Murray Hill 2085.

Contractors (General).

FULLER CO., G. A., 175 Fifth Ave. Tel. Gramercy 2100.
HEDDEN-PEARSON-STARRETT CORP., 115 Broadway.
KNAUFF, JOHN M., 334 Fifth Ave. Tel. Madison Sq. 1754.

Cornice and Skylights.

HAYES, GEORGE, 71 Eighth Ave. Tel. Chelsea 32.

Doors and Sashes.

SOLAR METAL PRODUCTS CO., Columbus, O.

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SEDGWICK MACHINE CO., INC., 128 Liberty St. Tel. Rector 2463.

Electric Meter Inspection.

ELECTRIC METER CORP., 55 Liberty St. Tel. Cortlandt 6364.

Electric Service.

EDISON ELECTRIC ILLUMINATING CO. OF BROOKLYN, 360 Pearl St., Brooklyn. Tel. Main 8000.
NEW YORK EDISON CO., Irving Pl. and 15th St. Tel. Stuyvesant 5600.
UNITED ELECTRIC LIGHT & POWER CO., 130 E. 15th St., N. Y. Tel. Stuyvesant 4980.

Elevator Fire Doors—Safety Appliances.

SHUR-LOC ELEVATOR SAFETY CO., 127 White St. Tel. Franklin 4613.

Elevators—Hand Power.

SEDGWICK MACHINE CO., INC., 128 Liberty St. Tel. Rector 2463.

Elevators (Passenger and Freight).

WATSON ELEVATOR CO., 407 W. 36th St. Tel. Greeley 670.

Fire Escapes.

GRAND CENTRAL IRON WORKS, 212 E. 52d St. Tel. Plaza 3583.

Fireproofing.

MAURER & SON, H., 420 E. 23d St. Tel. Gramercy 5050.

Fire Alarm Equipment.

Automatic Fire Alarm Co., 416 Broadway. Tel. Franklin 4188.

Flooring.

Cheney & Co., Inc., 521 W. 21st St. Tel. Faragut 4527.

Flue Pipe.

DUFFY CO., J. P., 138th St. and Park Ave. Tel. Melrose 281.

Folding Gates.

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

PITT COMPOSITE IRON WORKS, WM. R., W. 26th St. Tel. Chelsea 3100.

Fumigation and Extermination.

BLISS EXTERMINATOR CO., INC., 20 W. 15th St. Tel. Chelsea 9170.
ORIENTAL VERMIN EXTERMINATING CO., 198 Broadway. Tel. Cortlandt 730.

Gas.

CONSOLIDATED GAS CO. OF NEW YORK, 130 E. 15th St. Tel. Stuyvesant 4900.

Heating and Roofing.

DAMES CO., INC., 1996 Nostrand Ave., Brooklyn. Tel. Kenmore 3457.

House Mover and Shorer.

VORNDRAN'S SONS, C., 412 E. 147th St. Tel. Melrose 456.

House Wreckers.

NORTHERN WRECKING CO., Harris Ave. and Sherman Pl., L. I. City. Tel. Hunters Point 2965.

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RITCH, WM. T., 34 W. 33d St. Tel. Madison Sq. 3060.
RITCH-HUGHES CO., 101 Park Ave. Tel. Murray Hill 2085.

Iron Grille Work.

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

Iron Work (Arch. and Struc.).

GRAND CENTRAL IRON WORKS, 212 E. 52d St. Tel. Plaza 3583.
HECLA IRON WORKS, Brooklyn, N. Y. Tel. Greenpoint 490.
WELLS ARCHITECTURAL IRON CO., River Ave. and E. 151st St. Tel. Melrose 8290.

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PITT COMPOSITE IRON WORKS, WM. R., 219 W. 26th St. Tel. Chelsea 3100.

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FINCH & CO., CHAS. H., Coney Island Ave. and Ave. H, Brooklyn. Tel. Flatbush 2301.
ORR CO., J. C., India St. and East River, Brooklyn. Tel. Greenpoint 948.

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DONNER HOUSE WRECKING CO., Ely Ave. and N. Jane St., Long Island City. Tel. Astoria 338.

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