This current year was long ago set down in the register of rapid transit developments as a year for the realization of great hopes. The dates for completing (1) the Brooklyn subway, connected by successive tubes to the Battery; (2) the upper McAdoo tunnel to Jersey City, and (3) the Belmont tunnel to Long Island City, all fell within the bounds of the year 1908—and it has arrived. The Pennsylvania Railroad’s new terminal and the Blackwell’s Island Bridge were also among this year’s list of great undertakings, now completed. The tunnel to Brooklyn is already in service; the one to the Jersey shore will be opened next week, and the Belmont undertaking has what President Patton of Princeton calls the faculty of ultimate arrival. Popular anticipation connected with great improvements spread out as one draws nearer to them; the circumstances attending the opening of new exits from Manhattan are doing the same. Some have run on before, and others will lag far behind; so gradual are the changes certain to be, the excitement of property interests can scarcely be disturbed. It is only a supposition that a million New Yorkers are anxious to live either in northern New Jersey or on Long Island, and are waiting only for quick transit to remove the last obstacle to their going. But it affords a good working basis for large real estate and building operations in those sections, and these the natural annual overflow from Manhattan, which leaves no voids, will reward and justify. Providing for this overflow will keep their dwelling-house building busy, and leave plenty for the apartment and tenement houses busy; the whole of this city is a vast and unusual movement of population in any direction. In fine, circumstances are the reverse of the anticipations for the year which should see such works of magnitude completed. There is less activity than at any time since their construction was commenced. While this can be accounted for by reasons having no connection with the several tunnels, it is a circumstance so peculiar as to cause remark and to suggest the idea that it is only the lull before the storm.

NOW that the upper McAdoo tunnel is about to be opened to travel, appreciation for its singularly advantageous position is penetrating the public mind. Wonder is expressed that capital was at first so slow in coming to its aid, and remarks are heard that the city was more generous than it realized. But while the sections north and south participated in the general improvements of the times, this quarter was passed over until very recent years, when the Subway brought an era of renaissance, and the backwardness of the neighborhood, as would become apparent after the erection of “suitable stations. At this time the proposal is to have escalators to convey passengers to and from the platforms. Though coming late, it is believed such an improvement would ultimately have the effect of relieving the blight that has been almost the only drawback to the upper West Side.

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with the hope and expectation of a rapid-transit road being built along Jerome avenue to Woodlawn and beyond, and no new section of the great city would be more quickly and handsomely developed under rapid-transit conditions, or more richly reward the builders.

How to Get at Just Values.

To the Editor of the Record and Guide:

I am pleased that Mr. McLaughlin agrees with me that a lien law is needed to give the men who put up a few dollars, obtained a piece of property and got a loan by paying a good bonus to the loan man, who well knows that the loan is to be upon somebody's material and labor, the impression obtained from some members of the steam-fitting trade is that the present lien law is a humbug, being of no good to the man who is the builder, who is often subjected to expenses, and whose credit is often impaired by an indistinguishable cleric. Material men have seen time and time again where a building has put up a few dollars, obtained a piece of property and got a loan by paying a good bonus to the loan man, who well knows that the loan is to be upon somebody's material and labor, and the impression arrived at is that the lien law is of no good even to the builder, who is often subjected to expenses, and whose credit is often impaired by an indistinguishable cleric.

Mr. McLaughlin will find that any person furnishing labor and materials in the building line to depend on the lien laws. He has put up a few dollars, obtained a piece of property and got a loan by paying a good bonus to the loan man, who well knows that the loan is to be upon somebody's material and labor. The building is completed, the loan not paid, and the money that they put in the building equal to that put in by the loan man steps in and takes away by legalized robbery the money realized should be divided pro rata.

The lines of Mr. McLaughlin are in many cases above the true value of the property. The parties to a trade wish to promote values, they place influences on assessors to determine the value of property. The considerations mentioned in deeds will in many instances not be the true consideration, to wit: A tenant occupying a house in which he conducts his business, pays a price for it that is above the true value of the property.

The adjoining property, if it be similar in character, will naturally be taxed by the assessors at the same price as this property sold for, which is unjust, as the property is not worth the money.

Another instance is that of one-third of all real estate transactions are in the form of trades. The considerations expressed are in many cases above the true value of the property. If the parties to a trade wish to promote values, they place influences on assessors to determine the value of property. The only true way for the city to get at just values is to have assessors who are recognized as experts in the districts they assess. Taxpayers are finding their burden greater from year to year.

If the assessing is not expressed in this manner, the day is not far distant when New York City real estate will cease to be a desirable form of investment.

THOMAS S. WALKER.
(J.H. How & Co.)

141 Broad way, New York.

Mr. McLaughlin Defends the Lien Law.

To the Editor of the Record and Guide:

In the second paragraph of the very interesting letter of Mr. E. A. McLaughlin to Mechanics Lien Laws, he states: "But I fear he has only replied to one side of the question, namely, the reliable builder, who takes very large contracts with very reliable people, and who consequently need not seek the lien law—revised or unrevised." In answer to the same I have in my forty years' experience as builder been very careful with whom I make contracts, but I have not always been so fortunate. I have had occasion to have to have had to depend on liens on various occasions; and, fortunately for me, the liens saved the day. On several occasions it took me over two years to collect my money, but finally I won.

It is not necessary for business men who furnish labor and materials in the building line to depend on the lien laws. He can get a promise in writing from the architect, or whoever else he deals with, but while that suit is pending, which may take three years to reach, the piece of property wherein the plaintiff has invested his money may have changed title a dozen times. With no lien law, the impression obtained from some members of the steam-fitting trade is that the present lien law is a humbug, being of no good to the man who is the builder, who is often subjected to expenses, and whose credit is often impaired by an indistinguishable cleric.

Material men have seen time and time again where a building has put up a few dollars, obtained a piece of property and got a loan by paying a good bonus to the loan man, who well knows that the loan is to be upon somebody's material and labor, and the building is completed, the loan not paid, and the money that they put in the building equal to that put in by the loan man steps in and takes away by legalized robbery the money realized should be divided pro rata.

There is no reason why the material men should not get their just claims paid on time, and have the same amount of money that they put in the building equal to that put in by the loan man. Then if a building is sold under foreclosure, if my mortgage prove my amount, the expense and money realized should be divided pro rata.

W. E. ROTS.
(Real Estate Co., 515 Gates av, Brooklyn.)

Amendments to Rapid Transit Law.

President Allan Robinson, of the Allied Real Estate Interests, has organized his committee to push forward to a successful conclusion the plan of amending the law for new subway work. The elected chairman of the Committee on Transit. His associates include Clarence H. Kelsey, Alfred E. Marling, B. Aymar Sands, William H. Choate, Robert E. Dowling, J. FrederickKennedy, Dr. Samuel E. Frew, Samuel Sloan, W. J. Schieffelin, Louis Stern, Matthew C. Fleming and Allan Robinson. The proposed amendments to the Elberne act were made public at a meeting in the Board of Trade and Transportation rooms, 217 Broadway, New York, Thursday, February 20, 1908.

"But as to a right to build its own subways, the committee, but they also have the power to allow private capital to do the construction, provided they see fit under the provisions of the Transit Law, said Mr. Robinson.

"The Public Service Commission is allowed by these amendments to ask for bids in the alternative (1) for the operation of a subway built by the city, the term of such lease to be limited to thirty-five years, with twenty years renewal, (2) for the construction and operation of a subway with a twenty-five year franchise, the city to have the right to revoke the same at any time thereafter on payment of cost of construction."
Portland Cement Production in 1907.

The Portland cement producers of the United States have replied so promptly to the statistical inquiries addressed to them that it is now possible to make a very close estimate of the Portland cement production for the calendar year 1907. Mr. Edwin C. Eckel, the elevator and the building could be ascertained. The Survey, has accordingly prepared the following statement:

Returns have been received from 87 plants, representing over 90 per cent, of the Portland cement production of the United States. Of these, 12 plants which contain only one producer, and 17 which contain only two large producers, it is possible to make a fairly accurate estimate of the total cement production of 1907. The results indicate that the Portland cement in the United States during the calendar year 1907 was approximately 48,000,000 barrels. This should be compared with an output of 46,463,424 barrels in 1906, and of 35,246,812 barrels in 1905.

Though the production of 1907 shows an increase over that of 1906, it is slight as compared with past annual gains in the cement industry, indicating that the Portland cement production of the United States has now reached a stage in its development where it is directly and promptly affected by general business depressions. This fact was predicted in the Survey's cement report for 1906.

The year 1908 commences with a condition in general trade so unsatisfactory that its cement output will probably fall below that of 1907. Existing American plants have now a total capacity of about 60,000,000 barrels a year, and it seems unlikely that much more than two-thirds of this total capacity can be operated profitably in 1908. The only advantage of this condition is that it will check the foolish promotion of cement projects. There is still room for well-equipped and honestly managed plants, but the safety of the legitimate industry demands that promotion schemes be screened with care and judgment. During the last year the post office official of the United States Geological Survey have co-operated in an attempt to safeguard the cement industry, indicating that the Portland cement production of 1906, it is slight as compared with past annual gains in the cement industry, indicating that the Portland cement production of the United States has now reached a stage in its development where it is directly and promptly affected by general business depressions. This fact was predicted in the Survey's cement report for 1906.

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The establishment of such a basis is a most important step in the development of high buildings for express service, and may be expected to bring the question of access to the book, and will prove of value by preventing misconceptions, and by aiding correct descriptions in and understanding of specifications.

The Otis Elevator Co. has formed so high an opinion of the practical value of the book that they have ordered two hundred copies for the use of their staff and agencies.

Building In January.

Building operations in January were decidedly slower in many cities compared with the first month of last year, but there were a number of exceptions. Good work is expected to offer when spring opens if financial affairs are permitted to take their natural course. A spirit of optimism prevails. Mills that were closed are being opened. Mercantile business in retail lines compares very favorably to last year's business at this time, though in the wholesale lines stocks have been permitted to run low. A good season of building is generally expected after spring opens. Reports to the American Contractor show the following statistics for the month of January:

<table>
<thead>
<tr>
<th>City</th>
<th>Jan., 1907</th>
<th>Jan., 1906</th>
<th>Per cent. gain, loss.</th>
</tr>
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<tr>
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<tr>
<td>Boston</td>
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*Memphis issued one permit for $750,000 in January, 1907.

Illuminating Engineers and Department Stores.

The co-operation of the illuminating engineer and the architect is very desirable in the interest of all. A long stride has been taken in recent years toward efficient and economical illumination, as not only the lamps have been perfected and their efficiency increased threefold, but also the laws of light distribution have been investigated, and it can be safely stated that the illumination which may be obtained at the present time is ten times better than ever before. Mr. Alfred A. Wohlers, consulting electrical engineer of 505 S. W., said this week that this fact has been recognized already in the West, and big department stores, like the Marshall Field store at Chicago, go so far as to permanently engage an illuminating engineer, and they derived, as stated, great benefit therefrom.

—The New York State Civil Service Commission will hold examinations March 7, and candidates for positions as architectural designer in the office of the State architect and as engineering inspectors in the same office. Additional information may be had by addressing the chief examiner, Albany.
Things More Wonderful in Building.

Robert E. Dowling in his address before the real estate class of the University of Michigan, night session, Feb 8th, said that the wonderful things that had been done in real estate here in the last twenty-five years would look small when compared twenty or twenty-five years later to the changes that are taking place which will make it just the same as the early '90's. He explained that he remembered the days of the early '90's, when a stage coach line was in operation from 10th st to 33rd st and 6th av, which charged each passenger ten cents a ride, and which ran coaches on a half-hour headway.

The southern end of that stage route was exactly in front of the site on which is now being built the 6th av terminal station of the Hudson and Manhattan tunnel system between New York and Hoboken. It was an interesting coincidence of the changes which time had wrought that the block to which the stage ran and the tunnel route will run is the same.

Mr. Dowling said to the class on "Principles of Real Estate" He said he was in favor of the State having some sort of supervision over their operations. The public has not much confidence in real estate corporations, and probably will not until the State controls them. This confidence would be restored, he said, if such loans had not been made. The strength of every real estate corporation is measured by the efficiency of the individuals who manage it.

Points on the Material Market.

Stocks at slate quarries are reported as low. Most of the quarries have been running on full time, which is unusual at this season.

On Feb. 25 the quartermaster at Fort Hancock, N. J., will open bids for delivery at Highland Beach, N. J., 600 cubic yards macadam stone and 300 cubic yards crushed stone.

Proposals for 10,000 bbls. of Portland cement for the U.S. Supt. of Prisons, Dept. of Justice, Washington, D. C., will be opened Feb. 28 by the Bureau of the Census.

Stocks at slate quarries are reported as low. Most of the quarries have been running at full time, which is unusual at this season. The EDMUND & HOLLENDER Co. have in stock at the Port of New York, 1 box 16x34 inches, 1 box 16x32 inches, and 1 box 16x30 inches, and 1 box 16x30 inches.

Mr. John J. Bell, of the John Bell Company, dealers in masons' cement, said that the cement market is merely transitory and that when the apathy prevalent among builders against starting new operations, and among financial institutions against the extension of the necessary accommodations for building purposes has been dissipated, a resumption of the interrupted activity will soon again legitimately manifest, although losses and coal-rioted financial failures have continued to occur as compared with the unprecedented years of 1906 and 1907.

FREDK. HOLLENDER & CO.'S NEW STABLE AND LOFT BUILDING.

One of the best equipped fireproof stables of the city has just been completed for Fredk. Hollender & Co. at 215 Canal St, as an addition to their plant.

The accompanying photograph of the new building shows that Messrs. Kafka & Lindemann are the architects, shows an unusually interesting stable, and afforded an opportunity for the fireproof stables of the New York Metropolitan Association.

The building is constructed entirely of reinforced concrete, and is a model for the construction of buildings in the New York Metropolitan Association. The building is made in the entire work owing to the very treacherous conditions of the soil existing in the locality and the extra heavy loads that were to be imposed on the various floors.

The Amsterdam Fireproofing Co., of the Amsterdam subway building, has been selected for the structural work on the building.

There are no interior columns, as reinforced concrete girders span the full width of the building. Pin-connected girder beams and column bases are reinforced concrete girders manufactured by the General Fireproofing Co., of Youngstown, Ohio, were the reinforcement used. The most difficult part of the whole job was said to be the "forming of the building" or the correct forming of the structure and the concrete itself.

Mr. Kafka says that the building is a model of reinforced concrete and that the Government might possibly erect its own cement plant for the production of the necessary accommodations for building purposes in this condition of the material market.

OBITUARY.

CHARLES E. WOOD.

The senior member of the firm of Wood, Harmon & Co., 47 Madison av, died on Friday morning, Feb. 14, in the 08th year of his age. A correspondent writes: "Mr. Bartell was one of the few left of the old school building contractors. He was quite a generous fellow and his loss is mourned by the entire trade." He was buried from his residence 17 Madison av, Tompkinsville, S. I., and his loss is mourned by the entire trade. No word was received from him since his residence 17 Madison av, Tompkinsville, S. I., and his loss is mourned by the entire trade. No word was received from him since his residence 17 Madison av, Tompkinsville, S. I., and his loss is mourned by the entire trade.

CHARLES E. WOOD.

The senior member of the firm of Wood, Harmon & Co., died on Monday, Feb. 17, at his residence No. 88 Clinton St, New York. Mr. Wood was connected with the building trade for more than 40 years. He was a born organizer, and his name was known in every city in the United States where buildings were erected. He was a man of great energy and ability, and his loss is mourned by the entire trade.
Building Operations.

James Pilkington to Build Riverside Drive Warehouse.

RIVERSIDE DRIVE—General contract has been awarded to James Pilkington, Boulevard Lafayette and Depot lane, to erect a warehouse, 52x127 ft. on the west side, 100.83 ft. north of 361st st, for the Heights Garage

Company, 31 New Chambers st, from plans by John C. Watson, 217 West 125th st. The officers are: Peter H. Forster, president; Arthur N. Smith, 159th

Anthony av, Bronx, treasurer; Wm. J. Weller, 524 Waverly av, Brooklyn, vice-president.

Amusement Building for Prospect Ave. Bronx.

PROSPECT AV.—Harry T. Howell, architect, 3d av and 149th st, has on the boards plans for a 4-sty building for amusement hall or theater, to be erected on the west side of Prospect av, 240.10 ft. north of Jennings st, 98.5 ft. front, 45.11 ft. rear, 161.69x167.53 ft. and 75.88 ft. deep, to cost $15,000. George Keller, 970 Prospect av, is the owner.

Sixty-first Street Residence to be Improved.

6187 ST.—Louis C. Maurer, 22 East 21st st, will have plans ready for bids about Feb. 28 for rebuilding the 4-sty residence owned by Mrs. Teresa Conley, 40 East 61st st. The building will be enlarged with a rear extension 45 ft. in depth and four stories in height, new plumbing will be fitted and the entire interior will be remodeled.

Apartment House for 168th Street, Bronx.

168TH ST.—Max Cohen, No. 200 Broadway, has purchased a plot 62x112 ft. on the west side of 168th st, near about 500. ft. west of the Boston road, Bronx, on which he will erect a 4-sty apartment house with all up-to-date improvements. So far as could be learned on Thursday, no architect has yet been selected or plans drawn.

Apartments, Flats and Tenements.

VYSE AV.—A. F. Baker & Co., architects, have completed plans for the 4-sty flat building, to be erected on the west side of Vyse av, near Jennings st, for McCrory & Martin, to cost about $20,000.

WAVERTY PL.—Joseph Buttenweiser, 205 Broadway, will soon erect a 227-229 Waverly pl, a 4-sty flat building, $3,000,000.16, to cost about $40,000. L. A. Goldstone, 110 West 49th st, is the owner.

211TH ST.—Edwin Wilbur, 22 William st, has completed plans for a 4-sty tenement building, to be situated at the southwest corner 21st st and Barrow st, for Dominico Romans, 341 East 10th st, to cost about $15,000.

169TH ST.—Daub & Kreyenberg, 380 Westchester av, have completed plans for two 5-sty tenements to be erected on the northeast corner 156th and Decatur st for J. E. Meehan Co., 5020 Longwood av. Estimated cost, $36,000.

105TH ST.—Sommersfeld & Steckler, 19 Union sq, are preparing plans for a 6-sty flat building, 69,860.11 feet, for John Katsman, 3rd av and 103rd st, to be situated on the south side of 158th st, 100 feet east of Amsterdam av, to cost $50,000.

NEW CHAMBERS ST.—The Union Construction and Realty Co., 129 Park Row, will build at No. 81 New Chambers st, a 6-story building for the firm of Y. O. K. Forrest & Co., 11 Sunnyside av, Sunnyside av, near 23rd st.

32ND ST.—Bernstein & Bernstein, 24 East 23rd st, are making plans.

PARK AV.—Harry T. Howell, 3d av and 18th st, has on the board plans for a 5-sty brick and stone flat to be erected on the east side of Park av, 26 ft. south of 170th st, for Noble & Gauss Construction Co., 550 East 61st st. Total cost, $75,000.

Churches.

The Mount Sinai congregation, Jersey City, will spend $32,000 on its new synagogue, and estimates are now being received from plans by Architect Eugene Cicarelli, 2d National Bank Building, Hoboken. The new edifice will be of brick construction, two stories high, and will measure 37x86.

Alterations.

MOTT ST.—Max Muller, 115 Nassau st, is planning for $15,000 worth of alterations to No. 115 Mott st, for Henry Hensler, 226 West 28th st.

PITTS ST.—Moyer (Greenberg, 104 West 105th st, will improve the 4-sty building, Nos. 48-50 Pitt st, at a cost of $8,000. H. J. Felson, 970 Pitt st, is planning.

37TH ST.—J. W. Wall, 250 West 36th st, is planning for $4,500 worth of alterations to No. 350 West 37th st, owned by B. Cohen, 231 West 35th st.

Christ Church, 1124 Waverly av, is planning for $21,000 worth of alterations to No. 1124 Waverly av, for Moss & Heil, 217 Waverly av. The interior will be changed and a 5-sty rear extension erected.

L. C. Holden, 1153 Broadway, architect.

50TH ST.—No contracts have yet been awarded for $10,000 worth of improvements to the 5-sty hotel and store, No. 202 West 50th st, owned by the Livingstone estate, 53 West 33rd st.

BROADWAY, BROOKLYN.—Benjamin Sackheim, 324 Grand st, Manhattan, has plans ready for changes to Nos. 688-689 Broadway, Brooklyn, for moving pictures to cost about $5,000.

The Clinton Amusement Co. will make the improvements. Iron and fancy metal, fireproof columns, etc.

Miscellaneous.

H. Van Buren Magorison, 7 West 36th st, Manhattan, is preparing plans for additions to the high and grammar school Auburn, N. Y, to cost about $15,000.

Congressman Hamil, of Hoboken, N. J., is ready to introduce a bill providing for $100,000 for a new Federal building to be erected in Hudson st, Hoboken.

Plans have been completed by A. F. Norris, 150 Nassau st, Manhattan, for the Federal building to be erected at 24th and New York av, for F. M. Sonle, at Montclair, N. J., at an estimated cost of $15,000.

Architect W. H. Orchard, 114 East 28th st, Manhattan, has completed plans for a $10,000 residence for John T. Brook Co, 122 West 40th st, to be erected at Pelham Heights, New York.

Estimates Receivable.

Bids will be received until Feb. 27 by Heins & La Farge, architects, 30 East 23rd st, for erecting St. Michael's rectory at Geneva, N. Y.

80TH ST.—Taylor & Lev, 24 East 23rd st, will receive bids about March 1 for the 5-sty residence to be erected at 66th st, near Central Park West, for Dr. Herbert L. Ziegel. Estimated cost, $5,000.

257TH ST.—L. A. Hornum & Co., 145 East 24th st, will receive bids about March 1 for $60,000.16, to construct a large order with the Electric Cable Co., 17 Battery pl, Manhattan.

Fulton Theatre, Brooklyn.

231 Broadway.

No. 83 Reade st, Manhattan, have received the contract from Sanitary Devices Mfg. Co., 11 East 24th st, New York, at a cost of $5,000.

Nyack, N. Y., Mr. H. J. Lippe, owner, has been awarded the contract for the construction of a modern fireproof hospital building at Weehawken. Address The North Hudson Hospital Association, Weehawken, N. J., for further particulars.

Contracts Awarded.

Hartan & Hollingsworth, Wilmington, Del, have placed a large order with the Electric Cable Co., 17 Battery pl, Manhattan, for their anti-corrosive compound, Voltax.

15TH ST.—Auburn, N. Y., to cost about $1,500,000.

Clinton, Mass., has asked 14 architectural firms to submit competitive plans for a new building to be erected in place of the one recently destroyed by fire.

Mr. H. J. Lippe, owner, has been awarded the contract for the construction of a modern fireproof hospital building at Weehawken. Address The North Hudson Hospital Association, Weehawken, N. J., for further particulars.

Plans Wanted.

The Elks lodge, Vicksburg, Miss, is advertising for competitive plans for a new building to be erected in place of the one recently destroyed by fire.

Competitive plans will be received by the school board, Uniontown, Pa., until Feb. 24 for an 8-room ward school building.

The work is to be completed before school begins in Sept., 1908.

The steel and iron work for the new hotel to be erected at Nyack, N. Y., Mr. H. J. Lippe, owner, has been awarded to the Phoenix Iron Company, No. 49 William st, Manhattan. Louis C. Maurer, 22 East 21st st, is the architect.

Plots Desired.

Estimates Receivable.
BUILDING NOTES

The market for builders' hardware continues easy, with considerable shading from manufacturers' lists.

The Engineering Supervision Co. announces the removal of their office from 250 5th av to 35-35 West 34th st.

Perceval Robert Moses, consulting engineer, has moved to 35-35 West 34th st, where he has taken a large suite of offices.

Mr. William F. Randall, consulting engineer, will hold them for six months.

Mr. W. H. Fricke, first name is that of the owner, architect, and mason, or carpenter, and b'r for builders.

When character of roof is not mentioned, it is to be understood that the roof is to be made of tin.

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The Franklin metal ceiling 'Co.'s works at 283-87 Greene av, Brooklyn, have been enlarged recently. Mr. F. W. Randall, the owner, will send a new catalogue on application.

The New York offices of Underwriters' Laboratories, Inc. have moved from 29 West 39th st to the 12th floor of the building E. C. William, where the offices of the New York office of the Engineering Supervision Co. are located.

Mr. George B. Bruen, employed in an engineering capacity by the National Board, will examine on March 25-26, 1908, to secure eligibles from around New York City.

The first name is that of the owner; art, stand for architect, m'a for mason, or' for carpenter, and b'r for builders.

When character of roof is not mentioned, it is to be understood that the roof is to be made of tin.

NEW YORK.

New York City about $977,000,000, and in New York State the grand total of $1,304,000,000.

Borough of Manhattan.

South of 14th street.

4th st. No. 149-157, 3-sty brk and stone house, south end, 6-fl. 13.10 and 23.31; cost, $2,000; estate of George Roll, 246 W 121st st; art, Henry Rogelmann, 133 7th st.—56.

210th st, n 549, 1-sty brk and stone house, 11x11.0, cost, $500; Mary Campbell, on premises; art, P. F. Broman, 119 R 23rd st.—55.

4th st, No. 158, 8-fl. frame and stone building, 20x50, peak shingle roof; cost, $2,000; Wm F Krayer, 221 st and Hobart st; art, Louis W Kayer, 25th st and Hobart st.—80.

Riverside Drive, w s, 100-102 av, 1-sty concrete and frame warehouse, 62x122.2; cost, $20,000; The Heights Garage & Storage Co., 34 New Chambers st; art, John C Watson, 217 W 125th st.—70.

Borouh of the Bronx.

161st st, s. 50 e 3d av, 1-sty frame shed, 32x32; cost, $500; A Hoppley Sons Brewing Co, on premises; art, Wm Schaufler, 463 E 109th st.—76.

216th st, n 500 W 116th st, 2-sty frame tenement, 25x31; cost, $2,000; Spitaleris Bros, 341 E 105th st; art, J J Vreeland, 2019 Jerome av.—86.

Intervale av, s. 1915 E 165th st, 2-sty frame warehouse, 20x70, cost, $8,000; filing machine shop, 23x35.66; peak shingle roof; cost, $10,000; Mrs Mary B Bell, 178 Under­av.; art, Albert B Davis, 258 W 135th st.—81.

Martina av, e. s. 500 E 246th st, 4-sty frame dwellings, 21x55 each, total cost, $135,000; N. E. H. 4th St, 625 Riverside Dr, 161st st, and art.—81.

Prospect av, s. 210-10 Jennings st, 1-sty brk stores and am­munication warehouse, 98.5x142.5, cost, $15,000; George Keller, 970 Prospect av; art, Harry T. Howell, 11th av and 59th st.—84.

Pugsley av, s. 125 E 176th av, 2-sty frame dwelling, cost, $1,500; Martin Pletcher, Grace av; art, B. Bihel, 15 E 42d st.—77.

Grace av, s. 125 N Lyen av, 2-sty frame dwelling, 21x50; cost, $2,500; Martin Pletcher, Grace av; art, B. Bihel, West Farms av.—78.

Shakespeare av, s. 1214 E 180th st, 2-sty brk dwellings, 12x49, total cost, $17,000; H. P. Hatfield, 18 E 114th st.; cost, $12,000; Woodward cost, $12,000; Woodward cost, $12,000; Woodward.

Smith 57 Norfolk st; art, H Horenburger, 30 S 163rd st.—253.

New York City about $977,000,000. and in New York State the grand total of $1,304,000,000.

ALTERNATIONS.

Borough of Manhattan.

Delancey st, No. 252, partitions, windows, to 4-sty brk and stone store and apartments, cost, $1,500; Joseph Kaplan, 54 E 118th st; art, Henry Klein, 50 R 15th st.—295.

Delancey st, No. 294, altering light shafts, toilets, to 5-sty brk and stone tenements, as they may occur in any branch of the business.

The Engineering Supervision Co. announces the removal of their office from 250 5th av to 35-35 West 34th st.

Contracts for electrical machinery amounting to upward of $5,000,000, on the Suez Canal, in Mexico, and at Osaka, Japan, have just been secured by American electrical interests.

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Construction News

Continued

Kings County.

75th ST.—On 75th st, n. 43x10av 5th av, seven 3-sty brick dwellings will be erected on this block. Mr. John Sullivan, 58th av and 52d st, owner; Elisenso & Carlson, 515 9th av, architects.

Norwood Av.—Three 2-sty brick dwellings will be erected on Norwood av, n. s. 185-3d and Ridgeview av, 20x20, 2 families each; total cost, $10,000; owner, L P Schilling; 167 Van Helen av, architect.

Hollis.—Mr. Alfred L. Dodge, 107th st, n. 46th st, Ridgewood, has completed plans for the 2-sty brick stable and storage building, 100x20; cost, $4500; Wm. Osgood & Co., architects; Mr. Dodge is said to have paid $25,000.

GRAVEREND AV.—On Gravesend av, n. 4 c. Lotta Lane, will be erected a 3-sty brick dwelling, 21x20, 1 family; cost, $7500; owners, $7500; John Carr, 507 Ocean Parkway, owner; Ben F. Johnson, 205 Ocean Parkway, architect.

20th ST. —East 20th st, w. 60x10 av, will be improved at once with three 2-sty and attic frame dwellings, 24x10, single roof 2 stories; total cost, $4500; Mr. and Mrs. Charles Batch Bahr & Son, 41st east 20th st, owners; George Bour, architect.

25th ST.—John Condon Construction Co., 3 Walton st, owner, Edward Neuscheider; 88th av and 3d st, 15x10 st, 2 sty frame, 1 family; cost, $2500; Wm. & Florence, 205 Phipps av, owners; Marshall, 177 Montague st, architect.

29th ST.—On St. Nicholas av, s. e. 130x10 Belmont av, will be improved with a 2-sty brick dwellings, 24x10, 1 family, cost, $4000; owners, $4000; 1782 Phipps av, architects, have completed the plans.

13th ST.—Francis Lee, 87th st and 4th av, will erect at once with three 2-sty brick dwellings, 24x10, 2 families each; total cost, $18,000; Samuel Weil, 194 Franklin st; archt., Robert Glenn, 427 E Broadway.

Queens County.

CORONA. —H. H. Amberg, Evergreen av, Corona, will build on the northeaet corner of Ulster and 34th st, a brick frame and store, 28x30, to cost about $5000; George Baur, architect.

245th Av.—Operation will start at once on Tompkins av, w. s., 26x30. Mr. A. B. Ayres, owner; Rev. J. R. Lynds, 2513 Av. Metropolitan, will erect a 2-sty frame dwelling, 10x30, to cost about $5000; owners, $5000; Mr. Ayres, 2513, Metropolitan.

JAMAICA SOUTH.—L. Berger & Son have completed plans for a large brick stable and storage building, 50x100; to be erected on Forest ave way, s. e. of Cypress hill, s. e. of Forest ave.; cost, $15,000; owners, $15,000; Joseph Wolf, 320 Sth av; archt., James Knubel, 399 Willis av.

ELMHURST.—Cord Mayer & Co., Kimburl, will build at once on Queens av, 2 and 3-sty frame dwellings, 10x20, to cost $25,000.

Metcalf.—On Flushing av, 50x10 av, 10x20, to cost $25,000; Mr. and Mrs. Benjamin Metcalf, owners; lambert, 146 2nd st, archt.

SOUTH JACOBS.—On Utica av, 52x10 av, 10x20, to cost $25,000; Mr. and Mrs. Benjamin South Jacobs, owners; lambert, 146 2nd st, archt.

METROPOLITAN.—Brook st, s. e. cor 34th st, Metropolitan, will be improved with three 2-sty frame dwellings, 24x10, 2 families each; cost, $21,000; Christopher Baur & Son, 464 Union st, owners.

Westchester County.

PORT CHESTER.—Arthur L. Lesher, residence, Grace Church, Port Chester, and of Lesser, Whitman & Co., 670 Broadway, Manhattan, is the manager of the property, which is owned by Eastern States Gas and Light Co., and which there is now a 3-sty frame building. This will be removed to make way for a larger building of brick and stone. For the land, which was purchased from the Breun estate through Austin & Merritt, Mr. Lesher is said to have paid $25,000.

PELHAM RIDGE.—On Linden st, n. s., 50 w Fairview av, Pelham, will erect a 3-sty brick dwelling, 16x30, to cost $8,000.

CORONA.—On Middlesex av, 60x10 av, 15x20, to cost $8,000; owners, $8,000; M. & M. Zeidrowitz, 1583 Pitkin av, owners; Marshall, 177 Montague st, architect.

AMERICA.—On 7th st, five 2-sty brk dwellings, 20x38; total cost, $25,000.

AUBURN.—Sealed proposals will be received by the Mayor, Hon. G. F. Mott, at 440 Cayuga st, on or before February 20th, 1908, 4 P.M., for the erection of a 2-sty frame and stone stable and storage building, 10x20, to cost about $2000, and spend may be had at this office, or at the office of the Postmaster at Auburn.

CENTRE.—Arthur G. C. Fletcher, 1153 Broadway, Manhattan, is receiving estimates for a 2-sty residence, 30x60 ft, to be erected on 14th st and 3d av., for Peter Riehling, on or before February 20th, 1908, 4 P.M., for the erection of a 2-sty frame and stone stable and storage building, 10x20, to cost about $2000, and spend may be had at this office, or at the office of the Postmaster at Auburn.

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## Real Estate and Building Statistics

The following are the comparative tables of Manhattan, The Bronx and Brooklyn of the Conveyances, Mortgages and Projects Buildings for the corresponding weeks 1907 and 1908.

### MANHATTAN AND THE BRONX

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<th>Conveyances</th>
<th>1907</th>
<th>1908</th>
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<td>Total No. Manhattan, Jan. 1 to date</td>
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<td>174</td>
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<td>Amount involved</td>
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<td>$1,149,749</td>
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<td>326</td>
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<td>Number nominal</td>
<td>117</td>
<td>192</td>
</tr>
<tr>
<td>Total No. The Bronx, Jan. 1 to date</td>
<td>63</td>
<td>127</td>
</tr>
<tr>
<td>No. with consideration</td>
<td>90</td>
<td>143</td>
</tr>
<tr>
<td>Amount involved</td>
<td>$207,018</td>
<td>$1,098,210</td>
</tr>
<tr>
<td>Number nominal</td>
<td>89</td>
<td>143</td>
</tr>
</tbody>
</table>

### The Week

**BUSINESS from a broker's standpoint was quiet during this past week.** Sales were not numerous. The number of leases consummated were few. The amount of money loaned for mortgages and the sale of property was not large. In the sales market will be more active when the spring season sets in. Brokers are using this opportunity to get their lists in order, so when the market becomes brisk again they will be in position to handle it properly.

The sale of the northeastern corner of Broadway and 12th st is of special interest, as outside capital purchased it. In round numbers one million dollars is involved in this deal. Some Pittsburgh properties were given in exchange, but it is understood that considerable cash changed hands. It is gratifying to note that people who do not live in Manhattan think well enough of reality in this city to invest their funds here in preference to their home city. This building just disposed of was built in 1902 by John H. Parker, who built the "Parker Building" that was recently destroyed by fire.

Estimates range from $1,200,000 to $1,400,000. The plot, a triple flat, 512 West, was disposed of. This property rents for $2,700. The Mattle Hall, a 6-sty elevator structure, on the northwest corner of 109th st and Amsterdam av, to Irving Judis, due May 1, 1911. On February 1, 1907, Mr. Judis purchased, 100x100, a 5-sty building, and Attorney st changed hands. This plot, 40x100, is built and subject to a mortgage of $104,300.

This Broadway sale is said to have cost the new owner $325,000. This building is in excellent condition and at a low price. The rear apartments can be easily rented, because they have a river view and the afternoon sun, while the front apartments can be rented because they face the street and have the morning sun. The rear apartments can be easily rented, because they have a river view and the afternoon sun, while the front apartments can be rented because they face the street and have the morning sun.

The Metropolitan Life Insurance Co. will sell a 6-sty tenement, and subject to a mortgage of $104,300. The total amount of Alternations, Jan. 1 to date, is $974,365.

The following are the comparative tables of Manhattan, The Bronx and Brooklyn of the Conveyances, Mortgages and Projects Buildings for the corresponding weeks 1907 and 1908.
There are several offerings at voluntary sale on Wednesday, February 26. Joseph P. Day will place on sale, 29 East 63d st., a 4-sty brownstone dwelling, 20x55x100; 223 West 78th st., a 3-sty brownstone dwelling with 2-sty extension, 20x55x100; 70 S. 8th st., a 3-sty brick building and stone stonewall, 25x70x97; 30 Grove st., a 3-sty brick dwelling, 21x00x100; 4218 3d av., a 5-sty apartment with store, 20x90.6, and a vacant lot 53x103. The sale of these offerings on this date will be adjourned or be held in the plaintiffs in the several actions. The total number of mortgages recorded for Manhattan this week was 116, as against 118 last week, and in the Bronx 118, as against 88 last week. The total amount involved is $3,154,479, as against $2,398,154 last week.

The total number of sales reported is 96, of which 9 were above the 50th st., 44 above, and 40 in the Bronx. The sales reported for the corresponding week last year were 128, of which 44 were below 50th st., 44 above, and 49 in the Bronx.

**THE AUCTION MARKET**

There are several offerings at auction on tomorrow, February 22, to a depth of 90 feet, on the corner plot, on which the company has just placed the loan, and the rest of the plot has been improved with another 6-sty house, with a frontage of 40 feet.

A lease for life was given on the property 103 Cherry st. and 46 Oliver st., which adjoins. The consideration was purely nominal, one dollar being the amount stipulated. The former property is located on the southeast corner of Cherry and Oliver st., and has been built with a 4-sty brick building using 10,000 square feet in the new Singer Building has special significance, as it means in all probability that the old home of the company, 146 Broadway, will be taken down and the new building built on its site. A lease, to the Mutual Reserve Life Insurance Co., of the northwest corner of Broadway and Duane st., for 40 years, at an unlicensed rent of $1,250 per month, is also worthy of notice. This means an annual rental of $40,000.

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**RECORD AND GUIDE**

February 22, 1908

**Can't Be Adjudicated a Bankrupt.**

REAL ESTATE CORPORATIONS ARE NOT MANUFACTURERS OR ENGAGED IN MERCANTILE PURSUITS.

An appeal from a decision of the U. S. District Court adjudging the Kingston Realty Company, a corporation organized in the State of New York, to be a bankrupt, was successful. The decision of the district court has been reversed by the U. S. Circuit Court of Appeals. The only question presented upon this appeal was whether the corporate entity, the Kingston Realty Company, was engaged in one of those pursuits which is subject to bankruptcy, or whether it was engaged in manufacturing, trading, or mercantile pursuits.

The corporation engaged principally in manufacturing, trading, printing, publishing, mining, or mercantile pursuits, owing debts to the plaintiff and others in the sum of $30,000, with taxes and other charges amounting to $2,760. The structure did not extend more than 90 feet from the corner of Water st. The rental consideration is $1 per year.

The certificate of incorporation of this company stated: "The purposes for which it is formed are the purchasing, holding, improving by grading, paving, awning and construction of houses and other buildings, and the selling and leasing of real estate;" and it is true that "the susceptibility to bankruptcy of a corporation does not depend upon its charter." Whether it can be adjudged a bankrupt depends upon what it actually does, not what it is empowered to do.

The plaintiffs in the case of the Kingston Realty Company were found to be real estate, and it carried on a business amounting to ten million dollars in three years, the general nature of which was to acquire and sell large parcels of real estate and improve them by the erection of buildings on the same.

When improved it sold them and purchased other parcels which it likewise improved. It held some of its property and leased it. It sometimes improved by grading, paving, sewering and construction of houses and other buildings, and the selling and leasing of real estate.

The principal operations of the corporation were real estate, the principal pursuits of the corporation were trading and mercantile pursuits. The corporation was not engaged in manufacturing or in trading or mercantile pursuits. One of these two propositions had then, as we learn from the papers in the case, to be established before the bankrupt law could possibly apply: (1) Building houses is manufacturing. (2) Dealing in real estate is trading or a mercantile pursuit.

In the opinion handed down by the court, on the 22d of February, 1908, the basis for ascertaining the business and determining whether the principal business of the corporation was principally engaged in is not obvious. But we need not consider that question unless and until it is reached. The certificate of this company is one of those which, if rejected, the court would not be justified in exercising its discretion to deny the certificate to the party of the second part.

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The Consideration Not Always a Guide.

To the Editor of the Record and Guide:

The proposed tax law imposes another burden on real estate already hedged around with numerous statutory restrictions designed to annoy and harass owners. There is no difficulty at present for an active, intelligent and experienced appraiser to familiarize himself with real estate values in the locality allotted to him, through various sources, without regard to consideration in a deed. If alert he will keep himself posted through the owners and real estate agents of the prices of property offered for sale; his experience as a real estate man in this regard will stand him in good stead, and he will be able to judge between real and fictitious values.

The consideration paid for a property is not always a true guide to its value; for instance, an adjoining owner will sometimes pay more than the value for an adjoining parcel to increase the size of his own holdings owing to the demands of his business or for other causes.

A buyer may wish a particular business property or residence site for a variety of reasons, and may be willing to pay anything to obtain it. Excessive consideration is no protection, as all records are open to inspection and cannot be kept secret.

PROPERTY ESTATE Board of Brokers Dinner.

The dinner of the Real Estate Board of Brokers promises to be a huge success. Final arrangements have been completed. Several surprises are in store for those lucky enough to be able to attend. The Long Island Real Estate Exchange are going to be well represented, having reserved three tables. The New Jersey-New York Exchange, with the Newark Exchange, has reserved two tables. The speakers' subjects have been chosen to its value; for instance, an adjoining owner will some­time pay more than the value for an adjoining parcel to in­crease the size of his own holdings owing to the demands of his business or for other causes.

A great injustice will be inflicted on property owners if they are compelled to make public the price paid for land. The provision for secrecy is no protection, as all records are open to inspection and cannot be kept secret.

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Amendments to Elsberg Law.

Allan Robinson, president of the Allied Real Estate Interests, in speaking of the act amending the Elsberg law, said:

'The amendments offered by the Allied Real Estate Interests to the Rapid Transit Act are not intended to deprive the city of the right to build subways, but are intended to add another method of building subways so that the Public Service Commission in asking for bids on future subways may ask for bids in the alternative (1) subways to be built at city expense and leased to private corporations, and (2) subways to be built and operated by private capital. If for any reason the city could not or would not build future subways, the Public Service Commission might then be in a position to accept bids from private capitalists. The public interest in a railway is such that every opportunity should be offered by the law for the building of subways. There is no difference, in our opinion, between a franchise for twenty-five years, such as is provided for by the original Elsberg law, and a franchise for the period of the life of the structure. In either case the Public Service Commission, representing the city, will have proper oversight and supervision of the operations and franchises to be granted. The public interest should not be had, private money should be allowed to build subways.'

The announcement is made by James Kolb who the firm of Kolb & Walters, 5 Beekman st., dissolved on Feb. 4, 1898. Mr. Kolb is going to continue in the business at the old address.
Brokers Agitated Over Saxe Bill.

The bill introduced by Senator Saxe in the Legislature has caused much excitement among brokers. They are afraid that, if the measure should pass, they will be compelled to devote much of their time to valuations, which they feel is not within their proper province. They say it is not a matter of the sale of real estate, and that the new law will tend to make all property more valuable.

Mr. Bailey, who has made an exhaustive study of real estate values in the city of New York, said that the new law will tend to increase the demand for real estate, and that this will tend to make the market more active. He said that, if the bill should become law, it would have the effect of increasing the value of real estate, and that this would be to the benefit of the owners.

To Study Foreign Mortgage Conditions.

Frank Bailey, vice-president of the Title Guarantee & Trust Company, will sail for Europe on March 7 for a brief trip, during which he will study foreign mortgage conditions. He will make a survey of the Credit Foncier and French methods of money lending in general, as regards real estate.

Mr. Bailey, who has made an exhaustive study of real estate as a profession, expressed the belief that the new law will make the market more active, and that this will tend to increase the demand for real estate.

REALTY INTERESTS IN JERSEY PREPARING.

More than 150 members and their guests attended the fourth annual banquet of the Board of Real Estate Brokers of Jersey City Club on Tuesday evening. The event marked the gathering of those most conspicuous in real estate affairs in Hudson and the immediate adjoining counties. Among the speakers was Mr. Bailey, who in telling language emphasized the fraternity to depart from the archaic custom of waiting for business to come to them, but to seek it through modern methods. He said, "It can be done in no better way than by newspaper advertising."

The success of the banquet was due to the painstaking work of the committee in charge of arrangements, which was presided over by Mr. Bailey. The event was a great event in the history of Jersey City, and the proceedings were of the highest interest.

Allied Real Estate Interests to Incorporate.

The Allied Real Estate Interests, Allan Robinson, president, are going to be incorporated under the laws of the State of New York. The work done by this organization has been very beneficial to real estate owners. Their duties in looking after the interests of the profession have been so numerous that it was thought by many that it was time to incorporate them to bring about an improvement in the profession. The organization was originally formed to have the mortgage tax law repealed, and it aided in the introduction of a bill to that effect. The organization was also in a large measure responsible for the passage of the recording tax law that is in force at the present time.

The articles of incorporation are as follows:

The undersigned, all of whom are of full age, at least two-thirds of whom are citizens of the United States, and more than one-third of whom are residents of the city of New York, and organized as a company pursuant to Article I. of the Membership Corporation Act of the State of New York, do hereby make this certificate for the purpose of incorporating a corporation pursuant to Article II. of the Membership Corporation Act of the State of New York, and for all the purposes therein specified, namely:

1. The name of the proposed corporation is: ALLIED REAL ESTATE INTERESTS OF THE CITY OF NEW YORK.
2. The place of business of the corporation is: 50 Wall Street, New York City.
3. The number of the directors of the corporation shall be six.
4. The principal office of the corporation is: 50 Wall Street, New York City.
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SOUTH OF 59TH STREET.

Grand Street Mercantile Building Sold.

17TH ST.—Camman, Voorhees & Floyd sold for the Meteor Realty Co. (Isaac Polstein and George Baker) the 11-sty mercantile building Camman St., West 8th, 1st, subject at that time to a mortgage of $140,300. The plot is 42.11 x 153.6 ft. of which the lot is valued at $27,000. The present seller acquired title Nov. 26, 1907.

25TH ST.—James C. Ewing, of Pittsburgh, is the Preferred to the present sellers on April 5, 1907, subject to a mortgage of $250,000 for the construction of the building. The cost was stated as $250,000. This property is 300 ft. wide on Broadway, 153.6 x 42.11. It is assessed for $27,000, of which the lot is valued at $15,000. Title will be conveyed to a Mrs. Edith O. Wight, April 5th, 1905, subject at that time to a mortgage of $140,000.

33TH ST.—Joseph Ziegler sold to Louis Gordon 223 East 4th, a 6-sty tenement, 20x64.

35TH ST.—T. S. Miller Is the new owner.

48TH ST.—E. Miller purchased a row of seven houses in 1895, 186 West 86th st, another of the ten private dwellings owned by the present seller. The dimensions of the former house are 15x02x102.2, while the latter are 16x62x102.2. Mr. Stern purchased a row of seven houses in 1895.

SOUTH OP 59TH STREET.

59TH ST.—Julia Mitchell, of 510 East 125th st, sold the 3-sty and basement dwelling block 99 West 120th St., 60x120, for $175,000. This property was purchased by the present seller from James A. Prune on October 3, 1906.

60TH ST.—Mr. Stephen S. Schott, of 84 W. 123d St., bought 624 West 125th st, 100x100, for $12,000.

61ST ST.—J. D. Craig purchased the block of land bounded on the east by 101st st., north by 3rd ave., west by 100th st., and south by 2nd ave. and thence south on 100th st. to the blocks north of 100th st., a 100x100 block. A mortgage of $8,500 will be taken in about 90 days. The asking price was $45,000.

62ND ST.—I. R. M. Stern purchased a 3-sty building, 156 West 123rd st, near 7th av., 25x99.11. The assessed valuation for the property is $15,000. There is a mortgage of $8,000.

63RD ST.—The Herman Arns Co. sold for Katie Bush, of 257 West 125th st, 22x100.

RECORD AND GUIDE
February 22, 1908

WASHINGTON HEIGHTS.

New-Law House Sold on Heights.

115TH ST.—Arnold, Byrne & Bauman sold for Simon Buit and Abraham Benjamin to M. C. Olof, 257 West 125th st, a 5-sty new-law house, 40x110, for $10,000. It was recently constructed at 1441b st and Broadway, and occupies a plot 100x100. The build­ing is 55 ft. deep. The site of the plot is 25x79.3.

117TH ST.—E. C. Williams sold to a client of Hugo N. Ziegler, 314 West 119th st, a 4-sty dwelling, 50x100.

118TH ST.—R. M. Sharp, who, however, will not take title. The property will change hands at a cost of $25,000 and it is subject to a mortgage of $17,000.

119TH ST.—The first is for $20,000 and the second is for $7,000, for 3 years at 6 per cent. The lot Is assessed at $27,000 and the improved plot for $9,000.

120TH ST.—Emil Rafford sold for Annie Bawitz and Samuel Deichman, to M. Adler, the 5-sty brownstone flat, 1514 Parnassus. This building Is 55 ft. deep. The site of the plot is 25x78.3.

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Space suitable for Market, Bakery, Bowling Alleys, etc.

Some Choice Light Offices for $10.00 per month

February 22, 1908

RECORD AND GUIDE
Investment Properties
Private Houses
N. L. & L. OTTINGER,
5 Nassau St.

If interested in real estate along the Jersey Coast, get my appraisal before purchasing or leasing under written on it 16th Ave., A. Cliffs, Cliffs, Broadway, N. Y., or West End, N. J.

This brick semi-detached brown stone dwelling is for sale, JACOB A. KING, 596 Broadway.

REAL ESTATE SALESMAN, age 25, with a thorough knowledge of present market and experience of nine years, seeks position with live, up-to-date, respectable firm. Unquestionable references. "SUCCESSFUL" c/o Record and Guide.

WANTED.—A large Fifth Avenue firm requires the services of a first-class private house broker. Box 80. Record and Guide.

ESTIMATOR WANTED, by a New York building contractor, to estimate on work. Must have good English, be familiar with quantities of materials and names of trade union. Preferably in his own building, but in any case in a union building in any field in which he is experienced. Salary expected, $1,200. Box 65. Record and Guide.

RECORDS for 25 years for sale; 20 years bond. CHARLES S. GREGOR, 35 Nassau St., N. Y.

PrINCIPLES OF CITY LAND VALUES. $15,000 of Record and Guide.

Rule for Valuing Fractional Lots in Manhattan. The rule for valuing fractional lots in Manhattan Borough, prepared by Henry Harmon Nell, has been printed by The Record and Guide on a sheet of cardboard suitable for framing or hanging on an office wall. Copies will be sold at 25 cents each.

Apply at 18 West 26th St.

Lawyers Title Insurance & Trust Company
CAPITAL AND SURPLUS - $9,500,000
TRUST AND BANKING DEPARTMENT, 50 LIBERTY ST.
OFFICE; 58 LIBERTY ST.
MANHATTAN

Trust Department and Trust Department
Brooklyn Branch, 180 Montague Street

RECEIVES DEPOSITS subject to check or on certificate, allowing interest thereon.

LENS APPROVED STOCKS and Conversion Bonds as Collateral.

ACTS AS TRUSTEE, Guardian, Executor, Administrator, Assignee or Receiver, Transfer Agent or Registrar of Stocks of Corporations. Takes Charge of Personal Securities.

OFFICERS:
EDWIN W. Coggleshall, President and General Manager.

Hudson Mortgage Co.
170 BROADWAY

CAPITAL $500,000

GOOD SECOND MORTGAGES PURCHASED AND SOLD

Rickert-Finlay Realty Co.
45 WEST 34TH STREET

The Largest Developers of Real Estate in Queens Borough

Over 10,000 Lots within the Limits of New York City

The liabilities consist of a capital of $304,200; surplus, $291,200; mortgage on company’s building, $20,000; bills payable, $80,000; trust account, $10,000; undivided profits of $40,788.22.

Some Points a Property Owner Should Know About Electric Lighting.

The use of electricity is frequently inconvenienced by the dullness of some of his incandescent lamps, and in order to supply the deficiency in light instinctively turns on other lamps, with the result that at the end of the month his bill for current supplied is unnecessarily large. When lamps fall off perceptibly in candle power it would be economy for the user to throw them away and provide new ones at his own expense. By this it is meant that it will be more economical for the amount of light obtained, for as the lamps fall off perceptibly in candle power more must be lit if it is desired to equal the original quality of light.

The system of having all the lamps in a room controlled by two or more switches is another source for wasting current. One enters a room to get a pamphlet or on some like errand, the switch is turned off, and immediately the room is flooded with the light of a half dozen or more lamps. This would have been sufficient. If your lighting system is controlled entirely by switches, turn off all lamps with the exception of those actually required for the desired illumination. This may be done by either turning the key at the socket or unscrewing the bulb until the electrical connection is broken.

Excessive electric light bills are frequently traced to a "ground" in the circuit, which can easily be detected upon examining your current meter. To do this properly, extinguish all lights just before reading, read the dials accurately, then re-read the next morning and compare. If the meter has registered during the interval, your wiring requires immediate attention. Failure to remedy a "short circuit," however slight, may result in a serious fire. A faithful observance of these suggestions will be found profitable.
**PROPERTY OWNERS' SECTION.**

**Delancy Street Widening.**

**ASSESSMENT ELIMINATED BY CITY AUTHORITIES.** The Board of Estimate and Apportionment at its meeting held on Friday, Feb. 14, 1908, adopted a resolution to the effect that the whole expense for the acquisition of the property required for the widening of Delancy at West Broadway, between William and Scharff sts, north to 100 ft. beyond St. Marks pl, south to the middle of the block between East Broadway and Henry st, and west to the middle of the block between Wooster st and West Broadway, would be paid by the city, and the Board of Alderman and the President of the Borough of Manhattan, as provided for in the resolution of the Board adopted July 28, 1903, provided that the widening be assumed by the city and 30 per cent. by the property owners deemed to be benefited, in which event in view of the awards of almost four million dollars. The area of assessment as adopted by the Commission extends east to the middle of the block, between William and Scharff sts, north to 100 ft. beyond St. Marks pl, south to the middle of the block between East Broadway and Henry st, and west to the middle of the block between Wooster st and West Broadway, and the assessment, running in individual cases from five to 30,000 dollars, the matter was referred to a select committee by the Board of Estimate and Apportionment on Oct. 11, 1907, consisting of the President of the Borough of Manhattan, and the President of the Board of Alderman and the President of the Borough of Manhattan. A special act was passed known as Chapter 444 of the laws of 1907, which gave the Board power to eliminate the assessment if it deemed it advisable. The committee report recited in part “there has been an unqualified discrimination on the part of the Board of Estimate and Apportionment, as it has had no price fixed by the property owners to pay for land required for approaches to bridges, and access to said bridges, which has never heretofore been known.” The property owners were all represented by J. T. Flatto, of No. 150 Nassau st, who was formerly connected with the Real Estate Bureau of the Department of Finance; Edward Kaufman, former County Clerk of Brooklyn, and Jacob Katz, of the Brooklyn Association. The unjust discrimination was clearly shown in that there was no local assessment for the extension of Delancy st from the Bowery to Elm st, and the widening of Delancy st, from Clinton st to the East River, and in the Borough of Brooklyn there was no local assessment for the acquisition of property for the extension of Flatbush av, and the widening of Rocking and Montrose av, which are on the Brooklyn end of the Williamsburgh Bridge. The present status of the matter has caused rejoicing on the East Side, Mr. Justice O’Gorman on Feb. 17 referred the matter again to the Commissioners of Estimate and Assessment.

**Public Works.**

**COMMERCER ST.—Acquiring title from sedgwick av to south side of the park at Washington Bridge.** Proceedings initiated.

**WEST 25TH ST.—Acquiring title between riverside av and Hudson av.** Proceedings initiated.

**FARADAY AV.—Laying out changes of grade between West 92d st and a point 100 feet south of 90th st, also on West 90th st, between grand av and Jerome av.** Recommended by the Local Board.

**WILLIAM ST.—Repairing sidewalks on east side for distance of 150 feet, beginning 75 feet south of ann pl. Estimated cost, $190.** Assessed value of real estate within probable area of assessment, $30,000. Proceedings initiated.

**HUNTS POINT AV.—Repairing from piermont av to boston road.** Recommended to the Water Department by Local Board of Crotona.

**WEST 1ST ST.—To strike from map that portion of West Broadway, from 40th to 43rd st, bounded by the thoroughfare and the property of the soldiers shall receive the proper care and attention due to soldiers who gave their lives in the country’s defence. Recommended by Local Board.

**WHITTIER ST.—Repairing with asphalt block from Seneca av to Ludlow av.** Proceedings initiated by Local Board.

**LONGFELLOW AV.—Regulating, grading, etc., from Lafayette av to New Haven railroad.** Estimated cost, $25,000, assessed value of real estate within probable area of assessment, $35,000. Proceedings initiated by Local Board.

**HUNTS POINT AV.—Regulating, grading, etc., between garrison av and the property of New Haven Railroad.** Estimated cost, $1,000; assessed value of real estate within probable area of assessment, $6,000. Proceedings initiated by Local Board.

**CONCORD AV.—Constructing sewer, etc., between 147th st and 148th st.** Estimated cost, $4,500; assessed value of real estate within probable area of assessment, $69,200. Proceedings initiated by Local Board.

**ASSESSMENTS.**

**EAST 155TH ST.—Paving with asphalt blocks from Beck st to Southern Boulevard.** Assessment completed. All persons opposed to the proposed levy may present objections in writing to Secretary of Board of Assessors, 320 Broadway, on or before March 24.

**EAST 162D ST.—Regulating, grading, etc., from Osgood av to Woodcrest av.** Assessment completed. All persons opposed to the proposed levy may present objections in writing to Secretary of Board of Assessors, 320 Broadway, on or before March 24.

**WEST 39TH ST.—Alteration and improvement to sewer in 39th st, between Hudson River and Hth av, and new outlet sewer under the pier at foot of 39th st.** Assessment completed. All persons opposed to the proposed levy may present objections in writing to Secretary of Board of Assessors, 320 Broadway, on or before March 24.

**FARADAY AV.—Regulating, grading, etc., between westchester av and intervale av, north of 167th st.** Assessment completed. All persons opposed to proposed levy may present objections in writing to Secretary of Board of Assessors, 320 Broadway, on or before March 24.

**DEPOT SQ. SOUTH.—Regulating, grading, etc., from Webster av to Depot Sq East; in Depot Sq East from Depot Sq South to Depot Sq North, and in Depot Sq North from Depot Sq South to Webster av East.** Assessment completed. All persons opposed to proposed levy may present objections in writing to Secretary of Board of Assessors, 320 Broadway, on or before March 24.

**Condemnation Proceedings.**

**PIER (OLD) No. 13, EAST RIVER.—Acquiring right and title to wharfage rights, etc, to pier (old) No. 13, East River.** Joseph M. Scheeneck, clerk, will present supplemental bill of costs in this proceeding to the Supreme Court on Feb. 27.

**ZEREGA AV.—Opening and extending from castle hill av, near harts st, to castle hill av at or near west farms road, being the whole length of Zerenga av (including avenue A and green lane).** Assessment completed. All persons opposed to proposed levy may present objections in writing to Secretary of Board of Assessors, 320 Broadway, on or before March 24.

**DEPOT SQ. SOUTH.—Regulating, grading, etc., from Webster av to Depot Sq East; in Depot Sq East from Depot Sq South to Depot Sq North, and in Depot Sq North from Depot Sq South to Webster av East.** Assessment completed. All persons opposed to proposed levy may present objections in writing to Secretary of Board of Assessors, 320 Broadway, on or before March 24.

**KNOX PL.—Opening and extending from Meshoula Parkwy north to Gun Hill Road, and Gates place, from Meshoula Parkwy north to Gun Hill road.** Commissioners John P. Cahalan, Roderick J. Kennedy and Richard J. Barry give notice to all parties interested that they will be in attendance at 90-92 West Broadway on Feb. 28 to hear all claims in relation to this proceeding.

**WEST ST.—Opening and extending from Honeywell st to crotona parkwy.** Commissioners Maurice S. Cohen, Otto Lackman and James H. Guggin give notice to all parties interested that they will be in attendance at 90-92 West Broadway on Feb. 28 to hear all claims in relation to this proceeding.

**PIERS (OLD) Nos. 2 AND 3, EAST RIVER.—Acquiring right and title to wharfage rights, etc, to piers (old) Nos. 2 and 3, East River.** John M. Scheeneck, clerk, will present supplemental bill of costs to the Supreme Court on Feb. 27.

**PLEASANT AV.—Opening and extending from Gun Hill Road to East 228th st.** Commissioners John P. Cahalan, Wm. F. Burrough and William Sexton give notice to all parties interested that they will be in attendance at 90-92 West Broadway on Feb. 28 to hear all claims in relation to this proceeding.

**EAST 227TH ST.—Opening and extending between Laconia av and Bronxwood av, and East 228th st between Chapin st and Laconia av.** Commissioners N. J. O'Connell, Louis Falk...
and Martin J. Donnelly give notice to all parties interested to present claims at 90-92 West Broadway by Feb. 29.

WEST 140TH ST.—Opening and extending from Park av to the Oval West to Jerome av. Commissioners Edward D. Dowling, Robert Wallace and John A. Hawkins give notice to all parties interested to present claims, duly verified, at 90-92 West Broadway by Feb. 29.

WEST 165TH ST.—Opening and extending from Anderson av to Jerome av. Commissioners Peter L. Muldoff, Geo. V. Mullan and Wm. A. Coblely give notice to all persons having any claims in this proceeding to present same in writing at 90-92 West Broadway by Feb. 29.

TARAFOOL PL.—Opening and extending from East 175th st to East 176th st. Commissioners Wallace S. Fraser, W. Yarrow Fisher and Andrew J. Timoney give notice to all persons having any claims in this proceeding to present same in writing at 90-92 West Broadway by Feb. 29.

ANDERSON AV.—Opening and extending from West 147th st to Fairchester av. Commissioners Henry J. Barry and Joseph J. Marrin will present their final report to the Supreme Court on March 3.

KINGSBRIDGE ROAD.—Relative to estimate of loss and damage and to the assessment of the benefit and advantage resulting from the closing of Kingsbridge road, between 137th and 148th sts (except where retained or title has been legally acquired), the legislative committee, Geo. W. O'Brien and Lyman W. Thompson will present supplemental and amended final report to Supreme Court on Feb. 28.

How to Conserve Heat in Range Boilers.

Owners of apartments and buildings equipped with the range style of boiler frequently complain of the rapid cooling of water attending their use, particularly during the night, when meals are not served. This condition of affairs is annoying to early risers and unless a good fire is kept going, hot water in the morning is a luxury not to be enjoyed. One of the best preventative of this loss of heat by radiation as applied to boiler heating systems is a jacket of similar material to be sewed or sewed on the boiler, leaving no ports exposed, it will be found an excellent heat conservator. It will keep hot water ready for use when the fire is low, and even after the fire has been out for some time, kept hot water may be drawn from the faucet. To make a neat appearance the covering should be enclosed in a jacket of fine painted canvas.
NOTICE TO PROPERTY OWNERS.

Bearing for the coming week are noted under advertised Lee, preparation of property, and under the title, on the next week are noted under Advertised Lee, preparation of property.

February 22, 1908

Starr av (Queens), opening from borough line to West 14th st, opening from Amsterdam av to Gun Hill rd, widening from Webster av to West 167th st, public pi, &c, at 3.50 p m, Spuyte Duyvii rd, opening from Spuyten Duyvii opening, at 1 p m, &c, at 12 noon, Lyvere st, &c, opening, at 2 p m, Pleasant av, opening from Gun Hill rd to East St Nicholas Park, addition, at 2 p m, Clinton st, police station, at 3,30 p m, Westchester av, rapid transit, at 11 a m, 20th and 21st sts, school site, at 2 p m, Brooklyn Bridge, at 2 p m.

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PROPOSALS.

Main Office of the Department of Street Cleaning, Room 1609, No. 13 to 23 Park Row, Borough of Manhattan. The Contract for furnishing and delivering 1200 tons of coal, at the above office until 12 o'clock M. on TUESDAY, MARCH 3, 1908, Borough of Brooklyn.

No. 1. For furnishing and delivering seven hundred and fifty (750) tons of coal for use in the Borough of Brooklyn.

HUGH DONNER,
Commissioner of Street Cleaning.
Dated February 9, 1908.

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Main Office of the Department of Street Cleaning, Room 1609, No. 13 to 23 Park Row, Borough of Manhattan. The Contract for furnishing and delivering 1200 tons of coal, at the above office until 12 o'clock M. on TUESDAY, MARCH 3, 1908, Borough of Brooklyn.

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PROPOSALS.

For full particulars see City Record.

HENRY SMITH.

DEPARTMENT OF THE CITY OF NEW YORK.

PROPOSALS.

Office of the Department of Parks, Arsenal Building, Fifth avenue and Sixty-fourth street, Borough of Manhattan, the City of New York.

For all labor and materials required for furnishing and delivering thirty thousand feet of 3-inch five-ply rubber fire hose, for the Department of Water Supply, Gas and Electricity and the Department of Parks.

JOSEPH I. BERRY, President.

MICHAEL A. KENNEDY, Commissioners of Parks.

Dated February 18, 1908.

Office of the Department of Parks, Arsenal Building, Fifth avenue and Sixty-fourth street, Borough of Manhattan, the City of New York.

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Dated February 18, 1908.
Key to abbreviations:

1st.—The instrument as filed is strictly followed.
2d.—G. & S. means a deed containing Covenant against Grantor only, in which he covenants that he hath not done any act whereby the property mentioned is in section 2, block 482, lot 10.
3d.—B. & R. is an abbreviation for B. & R. or B. & R. in error. Notice is hereby given that infringement will lead to prosecution.

The numbers, it will occasionally be found, in all cases, taken from the insurance maps when they are not mentioned in the deeds. The numbers will occasionally be found.

Although the seller makes no expressed consideration, he really grants or conveys the property for a valuable consideration, and omitting all covenants and warranty.

The figures following the property, the first figures being for the lot only and the second for the building.

The second date is the date the deed was drawn. The second date is the date of filing same. When both dates are the same, one is omitted.

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Columbus av, Nos 41 to 47 a e cor 61st st, 100.5×100.1, these 51st Sts. No 45, 50, 55. 70.6×83.1. 1-sty stone front tenement, stores on av. Win R Ross to Henry Blaylock, Feb 2, 1907. Feb 17, 1908. 4:1144—1 to 3. A $100,000—$140,000.

Columbus av, Nos 131 to 133 a e cor 96th st, 100.5×100.1, five 50.6×55.1. 1-sty brick tenement and more with 1-sty brick extension. Henry Blaylock to Arthur C. White, Feb 17, 1908. 4:1149—65 to 68. A $100,000—$120,000.

Girgido E Shannon to D Ehrman, 1:12 part. A C. M.agi, Feb 17, 1908. 4:1148—59 to 61. A $25,000—$30,000.

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THE GEORGE A. JUST COMPANY

239 Vernon Ave. Boro. of Queens, New York City

IRONWORK FOR BUILDINGS

February 22, 1908

Conveyances. RECORD AND GUIDE.

The text of these pages is copyrighted. All rights are reserved. Notice is hereby given that infringement will lead to prosecution.
Belmont av, e s, 100 s 179th st, runs a 300 x 105 y 81 x again in No 230, 100 s 179th st, runs a 50 x 103 y 88 x again in No 240, 100 s 179th st, runs a 105 x 100 y 100 x again in No 250.

Boston road, Nos 1019 to 1031 | n w cor 165th st, 14S,11x183,9x161.

Belmont av, e s, 79th st, runs s 139,11 x s w 101.

Belmont av, s s, 100 s 179th st, runs s 100 x c 186 x n 86 x again s 142d st, 2:5x100, 4-sty brk tenement.

Boston av No 29, 331 s e s, 200 s w Perot st, 2.5x9G,3 to Armand.

Abraham C Rothstein, Given to secure payment of note Eor.

Franklin av, No 1341 | w s Crotona Park South, 2s2x22,2, 2-sry crotona Park South frame dwelling.

Bronx and Construction Co lo Joseph Rosenzweig, Jan 27, (Re-i'e.

Franklin av, w s, ab 22s9 a 170th st, runs w 267x s x s x s 307 to beginning, 5-sty brick tenement.

Hoe av, Nos 1161 and 1163, w s, 247,3 s Home st ,.50xl00, two 5-sty brk tenements and stores. Ray Davidov el al to Andrew J Larkin, Mort $34,000. Dec 16, Feb 15, 1908. 11:320G.

S & C and C Realty Co to Elizabeth Wilson. Mort $5,01X), Feb 14, Feb 15, 1908. 11:3206.

Hoe av, w s, 12s9 a Jennings st, 2s0x1,100, vacant, William Loeck and Zelena to same. B & S and C Realty Co to Hiram C Brown, Mort $15,000. Feb 14, Feb 15, 11:2531.

Hoe av, Nos 1161 and 1163, w s, 2147 a Home st, 3-sy brk tenement and stores. Ray Davidov et al to Andrew J Larkin, Mort $14,050. Feb 11, Feb 14, 1908. 11:3204.

Hoe av, e s, 200 n 172d st, 75xl00, vacant, John H Steinmetz.

Same property. Same to Michele Bolognese. Feb 3, Q C, All.

Hoe av, e s, 200 n 172d st, 75 xl 00, vacant, John H Steinmetz.

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**IRON AND STEEL WORKS FOR BUILDINGS, BRIDGES, &C.**

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**LEASES**

Under this head all Leases recorded, Assignment of Leases and Leasehold Conveyances will be found. The expressed consideration following the term of years for which a lease is given means so much per year.

Peb. 14, 15, 17, 18, 19 and 20.

**BOURGH OF MANHATTAN.**

Allen st, No 54, Assign lease, David Busker to Wolf Weisblatt.

All 14th st, No 349, Assign lease, W. A. Lott to Henry Fischman.

All 14th st, No 350, Assign lease, J. F. T. Lenz to Albert Jacobi.

All 14th st, No 369, Assign lease, Daniel J. Lebowitz to C. Albert Winger.

All 14th st, No 370, Assign lease, Albert J. Winger to Henry Fischman.

All 14th st, No 371, Assign lease, C. Albert Winger to Wolf Weisblatt.

All 14th st, No 372, Assign lease, Wolf Weisblatt to James F. Betz.

All 14th st, No 373, Assign lease, James F. Betz to Joseph F. Dier.

All 14th st, No 374, Assign lease, Joseph F. Dier to Henry Fischman.

All 14th st, No 375, Assign lease, Henry Fischman to Wolf Weisblatt.

All 14th st, No 376, Assign lease, Wolf Weisblatt to Joseph F. Dier.

All 14th st, No 377, Assign lease, Joseph F. Dier to Henry Fischman.

All 14th st, No 378, Assign lease, Henry Fischman to Wolf Weisblatt.

All 14th st, No 379, Assign lease, Wolf Weisblatt to Joseph F. Dier.

All 14th st, No 380, Assign lease, Joseph F. Dier to Henry Fischman.

All 14th st, No 381, Assign lease, Henry Fischman to Wolf Weisblatt.

All 14th st, No 382, Assign lease, Wolf Weisblatt to Joseph F. Dier.

All 14th st, No 383, Assign lease, Joseph F. Dier to Henry Fischman.

All 14th st, No 384, Assign lease, Henry Fischman to Wolf Weisblatt.

All 14th st, No 385, Assign lease, Wolf Weisblatt to Joseph F. Dier.

All 14th st, No 386, Assign lease, Joseph F. Dier to Henry Fischman.

All 14th st, No 387, Assign lease, Henry Fischman to Wolf Weisblatt.
REINFORCED CONCRETE
Possesses advantages over all other forms of construction

Turner Construction Co., No 1 Broadway, N. Y.
ENGINEERS AND CONTRACTORS

Mortgages

BOROUGH OF MANHATTAN.

24 av, No 2090, double store, 6 rooms in rear and basement,

Lora Jacoby to Samuel R Pacl, 3 years, from Jan 1, 1908, Feb 14, 1911.

23 av, No 2396, store, 16 rooms, 200 ft front, 70 ft deep,

Carrie Tevon to Louis Ackerman and Co, 2 years, from Nov 19, 1907, Feb 14, 1910.

217 sl, Nos 18 and 20, n s, 77 ft front, 90 ft deep,

Joseph Freedman to William v. Schlag, 3 years, from Jan 1, 1908, Feb 14, 1911.

212 sl, No 647, all. House, 22x40, 2 rooms, 1 1/2 stories,

Dorothy W. Moss to James Todd, 10 years, from May 20, 1908, Feb 14, 1918.

200 av, No 2186, store, 11 rooms, 150 ft front, 40 ft deep,

Greenbud & Co to George Duffield and sons, 3 years, from Mar 1, 1906, Feb 17, 1909.

195 av, No 2310, north store, 2 lots, each 60x100, 2 rooms,

August, 1908, Feb 19, 1909, 2:4207.

188 th av, No 2500, store &c, John H Merkt to Simon Gottlieb, 5-12 years, from Mar 1, 1906, Feb 17, 1911.

176 av, No 330, 1 1/2 story, &c, August Krute to Martha K Beckmann, 10-12 years, from Jan 1, 1908, Feb 18, 1910, 4:1076.

NOTE.--The arrangement of this list is as follows: The first name is that of the mortgagee, the next that of the mortgagor. The date of the mortgage and the terms on which the mortgage was given are given under the corresponding date.

Money Mortgages, and for fuller particulars see the list of transfers under the corresponding name.

The block numbers we give are taken from the inches Mortgages against Bronx property will be found altogether at the Money Mortgages and for fuller particulars see the list of transfers

The first date is the date the mortgage was drawn, the second the date of the money mortgage. The third is the date of the agreement, see.

Subscribers will find mortgages in this list with the wrong block number attached. The block number we give is taken from the instrument Mortgage against Bronx property will be found altogether at the Money Mortgages and for fuller particulars see the list of transfers

Mortgages on a 12% basis, with 2% interest on the money basis, and 10% of the amount of the mortgage for the use of the mortgagee.

Mortgages, and for fuller particulars see the list of transfers under the corresponding name.

Subscribers will find mortgages in this list with the wrong block number attached. The block number we give is taken from the instrument Mortgage against Bronx property will be found altogether at the Money Mortgages and for fuller particulars see the list of transfers

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Mortgages.

RECORD AND GUIDE

February 22, 1908

451 WEST 54TH STREET

COLE AGENTS FOR BERKSHIRE WHITE PORTLAND CEMENT CO.

NEW YORK CITY

Finkelstein, Charles with Mary W Pell. Bromo, No 314, n e 538 w 39th st, No 201, 6 months, due Feb 14, 1908. 1.000, 2:419.

Finkelstein, Charles with Adam Hoppel. Bromo, No 312, n e 50 w 39th st, 25x100. Bromo, No 314, n e 75 w 39th st, 41x100. Subordination agreement. Feb 14, 1908. 2:419.

Finkelstein, Solomon and Samuel Werner to Adam Hoppel. Bromo, No 312, n e 50 w 39th st, 25x100. Bromo, No 314, n e 75 w 39th st, 41x100. Prior mortgage $45,000. Feb 14, 1908. 1 year, 6%. 2:419.

Finkelstein, Solomon and Samuel Werner to Mary W Pell. Bromo, No 312, n e 50 w 39th st, 25x100. Bromo, No 314, n e 75 w 39th st, 41x100. Prior mortgage $15,000. Feb 14, 1908. 5 months. 2:419.

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Finkelstein, Charles with Mary W Pell, Bromo, No 312, n e 50 w 39th st, 25x100. Subordination agreement. Feb 14, 1908. 2:419.

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Elastic in its nature—can be applied with 25 per cent. less labor and has 12½ per cent. more covering capacity than any other similar material

J. B. KING & CO., No. 1 Broadway, New York

Same to same. Same property. Certificate as above mort. Feb 18, 1908. 7:308. New York Life Ins Co. to Julius Oppenheimer. 70th st. 54, to 16, x100, 11. P M, Prior mort $25,000. Feb 15, 1908, 7:1834. 27,000. 15, due Aug 13, 100. 4%, Feb 14, 1908, 7:1923, 4,000.

Lawyers Mortgage Co with David Rosenweig & Strasse Realty Co. 53d st, Nos 286 and 288, runs s 94 x e 250. Feb 18, 1908, 7:2074. 6,000.

Delehanly, 2d av. No 696, e s, 33 s 38th st, 21x80, Extension mort, Feb 17, 1908, 3:828, 10,600.

Lentz, Louis to Amalin Kannert, 49th st, No 238, 153 s 5th av, 37,6x99,11. Feb 6, due, &c. and as per bond. Feb 15, 1908, 7:2084. 6,000.

Lawyers Mortgage Co with David Rosenweig & Strasse Realty Co. 53d st, Nos 286 and 288, runs s 94 x e 250. Feb 18, 1908, 7:2074, 6,000.

Loeb, Gertrude K wife of Max L to John J Fallon. 104th st, No 225, 53d av, 21x100. Feb 15, 4 years, 3:943, nom.

same to same. Same property. Certificate as above mort. Feb 18, 1908. 7:304. New York Life Ins Co. to Julius Oppenheimer. 70th st. 54, to 16, x100, 11. P M, Prior mort $25,000. Feb 15, 1908, 7:1834. 27,000. 15, due Aug 13, 100. 4%, Feb 14, 1908, 7:1923, 4,000.

Lawyers Mortgage Co with David Rosenweig & Strasse Realty Co. 53d st, Nos 286 and 288, runs s 94 x e 250. Feb 18, 1908, 7:2074, 6,000.

Delehanly, 2d av. No 696, e s, 33 s 38th st, 21x80, Extension mort, Feb 17, 1908, 3:828, 10,600.

Lentz, Louis to Amalin Kannert, 49th st, No 238, 153 s 5th av, 37,6x99,11. Feb 6, due, &c. and as per bond. Feb 15, 1908, 7:2084. 6,000.

Lawyers Mortgage Co with David Rosenweig & Strasse Realty Co. 53d st, Nos 286 and 288, runs s 94 x e 250. Feb 18, 1908, 7:2074, 6,000.
Under this head the * denotes that the property is located in the Westchester County, N.Y. under the special laws of the State.

BENEFICIARY

Alliegro & Spallone Construction Co to Nathan Applebaum, 150th st., n e cor Morris av, 1906.322, Feb 17, 1908, 3 years, 9-3150.

American Mortgage Co with Bronxland Realty Co, 150th st., s e cor, 245 w 150th st, 1906, Feb 19, 1908, 9-3157.

Andersson to Mary R and Sarah L. Delan as joint tenants, 150th st., n e cor, 245 w 150th st, 1906, Feb 19, 1908, 9-3157.

Harrison av, s e cor, — n Trenton av, 30.11. —x34.15.2, 1907, Feb 17, 1908, due, &c. as per bond. Feb 17, 1908, 11-2869.

Arts, Charles to Emma Kingsman, 189th st., n w cor, 37th av, 52.10x92.6, Feb 18, 1908, 11-2873.

Barnes, Griselda, Nicholaas with August Ganzenmueller, Boston road, s e cor, 241st st., runs 3 w 25,6 x nw 70 x sw 25 x nw 12 x ne 46 to 14th st., No 301, 43.10 x 50.4x71.5, Prior mort $25,000, Feb 18, 1908 7-1892. 50,000.

Bayer, August to John Roddick, Concord av, s w cor, 245 w 150th st, 1906, Feb 19, 1908, 9-3150.

Boyd, John to GERMAN SAVINGS BANK, Franklin av, e s, 345.3 s Jefferson pl, 54x145. Feb 11, 3 years, 5-1/2%. Feb 14, 1908 11-2914. 1,500.

Berman, Gustav with Marie Krabo, Hughes av, w e cor, 43 n 165th st, 30.3x74.11x50.4x71.5, Prior mort $25,000, Feb 18, 1908 7-1892. 50,000.

Bell, John to Henry Schlosser, same property, Prior mort $40,000, Feb 13, 3 years, 6%. Feb 14, 1908 11-2903. 10,000.

Same to GERMAN SAVINGS BANK, Franklin av, e s, 345.3 s Jefferson pl, 54x145. Feb 11, 3 years, 5-1/2%. Feb 14, 1908 11-2914. 1,500.

Bertoloni, Ann to Max Leo and Karline Nathans, 150th st., w e cor, 150th st, 1907.10x125.12x150.10x131.6, Extension mort, Feb 7. Feb 19, 1908. 11-2908, 50,000.

Birchmeier, Gustav with Marie Krabo, Hughes av, w e cor, 43 n 165th st, 30.3x74.11x50.4x71.5, Prior mort $25,000, Feb 18, 1908 7-1892. 50,000.

Birnbaum, William H and John A. Steinmetz to Robert Adelmann, 233d st. s e cor 4th av, 50 x 92.8 x 15.10 x 92.3, Aug 7, 1907, 1 year, —%.

Bloomfield, Savino to Joseph Theiss, 233d st. s e cor, 4th av, 50 x 92.8 x 15.10 x 92.3, Aug 7, 1907, 1 year, —%.

Borger, Van C to Luise Sobel, Marion av, w s, 177.9 x 107th st, 234.6 x 105.10, Feb 18, 1908, 11-2914. 50,000.

Brown Heights Land Co with Daniel Hollowhan, Louis Blickwort and Grace T. Bay, Kathanav and Mt Vernon av, w s, being plot bounded n by boundary line bet City of N and City of Ten­

Brooklyn, John to Charles H. Bateman and son, Briggs av, e s, 375.1 s 16th st, 200x100. Feb 10, 1908, 12-2835. 1,000.

Brooklyn, John to Charles H. Bateman and son, Briggs av, e s, 375.1 s 16th st, 200x100. Feb 10, 1908, 12-2835. 1,000.

Buchanan to Frank and Oscar, 1620 3th ave, 11-2914. 50,000.

Buhle, Bernhard to August Kohl, 233d st. s e cor 4th av, 50 x 92.8 x 15.10 x 92.3, Aug 7, 1907, 1 year, —%.

Burns, Wm. Hamilton to Victor Gerhards, Tiffany av, n e cor, 241st st., runs 3 w 25,6 x nw 70 x sw 25 x nw 12 x ne 46 to 14th st., No 301, 43.10 x 50.4x71.5, Prior mort $40,000, Feb 18, 1908 12-2927, 2,500.

Buntz, J Edward to John Hoffman, Westminster av, e s, 250 Doctors Park, Feb 14, due Jan 1, 1908. 5-1/2%.Feb 15, 1908. 11-2925. 5,000.

Church, John P to Minnie Hummel, Bronx terrace, w s, abt. 100 x 90. Feb 11, 1908, 1 year, —%.

Cohen, Simon to Hyman Drucker, 213lh st. n s, 214 w 4lb av, 1907.30x105.5x105.3x100. Prior mort $2,000, Feb 12, 1908, 11-2914. 50,000.

Consolidated Baking Co to Harry C. Winswein and ano. 136th st., No 721, 3 years, 6%. Feb 17, 1908, 11-2914. 1,000.

Co-operative Construction Co of Williamsbridge to James A. Brown, Maple av, n e cor 167th st, 20x100, New Village of Jamaica, Feb 19, 1908 11-2914. 50,000.

Cottele, Nicholas to Augusta Juste, 221st st, 17th st, s e cor, 155 w 4th av, 25x114. Prior mort $2,000, Feb 18, 1908, 10-2955.

Cronin, Wm to William J. O'Connor, 233d st. s e cor 4th av, 50 x 92.8 x 15.10 x 92.3, Aug 7, 1907, 1 year, —%.

Cox, William to Frank B. Plotz, Same property, Prior mort $40,000, Feb 15, 1908 11-2908, 50,000.

Crites, Christopher to Fred McCarthy and ano. Faiie st, No 884, 225 n Seneca av, 25 x 100. P. M. Prior mort $4,500. Feb 18, 1908 11-2925. 50,000.

Deininger, George to William H. Moore, 187th st., n w cor, 120 w 187th st, 40x89.11, Certificate as to mort for $12,000. Feb 14, 1908 11-2953. 12,000.

Dillen, John to Theo Hass and Thomas J. Knoche, Buchanan av, n s cor, Same property, Prior mort $40,000, Feb 18, 1908 11-2908, 50,000.

Dow, Hugh with Modest Stein and Abraham Weiss, Jefferson av, e 3, 200 n 172d st, 50x100. Feb 11, 2 years, 6%. Feb 15, 1908. 11-2962, nom

Eckhardt, Henry and Conrad exs, &c. Maria Eckhardt to Finnas Niemien, 124th st., runs 2 w 30,6 x s 70,6 x w 37.8 x

Eisen, Joseph to Ada Altmann, 117th st., 215 x 100. Prior mort $25,000, Feb 18, 1908 11-2909. 50,000.

Eisenbeys, Nathan et al, firm of P. Nathan & Co. 3d av, s e cor, 165th st, 234.6 x 105.10, 11-2914. 50,000.

Falk, Mary A to Patrick Byrne, Spofford av, s a, 50 e Casa­

February 22, 1908

Mortgages.

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Lawyers Mortgage Co with Jamea G Carlaftes, Prospect av. e s.
Lawyers Mortgage Co with Mary C Mahony. 141st st, n s, 237
Larkin, Andrew J to Charles A. McLaughlin. 3rd av, 508-510.
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The test of these pages is copyrighted. All rights are reserved. Notice is hereby given that infringement will lead to prosecution.
# THE PARKER BUILDING FIRE

The Parker Building Fire was a deadly fire that occurred in a three-story building at 27th Street and Avenue B in Manhattan, New York City, on February 22, 1908. The fire claimed 100 lives and injured 100 others. The fire started on the second floor, likely due to a grease fire in a restaurant kitchen.

## Stands Pipes and Hose, Perforated Pipes, Gravity Tanks, Power Pumps

**Send for Estimates**

**JOHN J. MCRATH PLUMBING CO., INC.**

158-164 WEST 27TH STREET, NEW YORK CITY

**Telephones, 4560-4561 Madison Square**

**Private Branch Connecting All Departments**

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AMERICAN LUXFER PRISM CO., 160 Fifth Ave., New York

RECORD AND GUIDE Manhattan. February 22, 1908

CONSTRUCTION NEWS.

New York.

(Continued from page 325.)

LOCKPORT.—Plans have been submitted to the Masonic Board of Trustees for a new temple on Elen St by contractor L. C. Willie, ot $60,000.

ELIZABETH.—The committee on sites and new buildings of the Board of Education is making every effort to have the 20-room building which is to take the place of School No. 5, ready for occupancy by early spring; it is being built for sale,—Mrs. A. D. Creveling has just completed a handsome combination school and tenement.

REMEMBER.—Roberts & Williams, of Utica, have secured the contract for plumbing and marble finish in toilet rooms to be erected at the Lockport Y. M. C. A. building to be erected at 1407 11th St.

BUFFALO.—All plans have been submitted to the Municipal Board of Trustees for a new fire station remodeled, and installing a 12,000-gallon vertical steam boiler.

ORGANIC.—The Special Extension Committee of the Bd. of Education has decided to recommend the erection of additions to the Cleveland St. and Linwood Av. schools.

TRENTON.—The heating system for the Trenton public building will be installed by the Chisholm firm of 36 Grace St, Lowell, Mass. for the sum of $13,150.

TRENCH.—The heating system for the Trenton public building will be installed by the Chisholm firm, of 36 Grace St, Lowell, Mass. for the sum of $13,150.

CONNOLLY.—The enforcement of the Atomic Block, New York, of the 10th to 12th st., and Avenue A. & Avenue B. block, has been completed by contractors, and is substantially finished, and ready for occupancy by early spring; it is being built for sale.—Charles Burmilla, the builder, is completing the building, which is of the 5-story type.

Towbridge, and plans to build a residence there. The land is 200 ft.

DUMAN.—Robert A; Win H Alexander, $5,000; President; Morris E. Gibbons, $1,500; Vice-President; Andrew F. Newell, $1,500; Treasurer and Secretary.

AMERICAN BANK OF TORREON, S A; John A Wil- lers; Manager; Thos. A. Minniss; Cashier; and Charles R. Slocum, Assistant Cashier.

HUDSON.—House, Greenslopes and Venkham...

CHALLENGE MORTGAGES.

E. D. NICKERSON, L. D. NIEMANN, A. K. SMITH

RECORD AND GUIDE Manhattan. February 22, 1908

APPROPRIATION, $70,000.

TRACT TO ERECT THE DIDYMUS THOMAS LIBRARY, OF BRICK AND MARBLE.

The appropriation of $70,000 for the erecction of the Didymus Thomas Library, of brick and marble, in Lockport, is reported to have been approved by the Board of Trustees for a new temple on Elen St by contractor L. C. Willie, of $60,000.

Morgan is reported to be planning the erection of a $20,000 hotel on Cleveland St. and Lincoln Av. schools.

The erection of a new school has just been completed; this makes School No. 3.—Mrs. A. D. Creveling has just completed a handsome combination school and tenement.

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