The present article is the first of a series of five, written by Mr. Bruere at the request of the Record and Guide. The purpose of the series is to discover why taxes are increasing out of proportion to the growth of population. If the causes of the disproportionate increases in taxes can be ascertained, the next step would be to eradicate the causes, and to interest the people in the community in cooperation toward obtaining effective remedial action.

Mr. Bruere's first article, the second installment of which will follow next week, analyzes the increased cost of government, locating (1) the divisions of governmental expenditure which have increased and (2) the causes of these increases. It emphasizes the importance that the concentration of fiscal responsibility supposed to exist in the city administration is more apparent than real, as the Board of Estimate has "more or less jurisdiction" over only $55,000,000 in a budget of $750,000,000. The second article will discuss what will be shown to be a principal factor in the rising cost of government—the mounting bonded indebtedness of the city. The third article will describe present efforts under way to eliminate waste and to obtain a dollar's worth of service for a dollar's taxes, and results already obtained from them. The fourth will deal with obvious next steps for taxpayers to insist upon in bringing about greater efficiency and economy in city government. The fifth article will forecast tendencies in development of city activities, prospective undertakings and methods of financing them.

The Corporate Stock Budget.
In the 1913 budget the debt charges amounted in all $54,451,612, or 7.1 per cent of the total. Problems involved in the city's $1,000,000,000 debt, of which the annual debt service appropriations furnish only a part, are so numerous that they will be treated in a separate article. It may be said here, however, that the present enormous debt service appropriation results largely from an utterly chaotic method of initiating and financing public improvements during previous administrations. One of the first steps taken by the present administration was the establishment of a corporate stock budget which, for the first time in the history of the city, coordinated public improvement authorizations with the actual borrowing capacity of the city. In 1909 at one time the outstanding authorizations for the issue of corporate stock amounted to $180,000,000 as compared with a borrowing capacity of $4,000,000. This condition the present administration has successfully corrected.

Deducting city debt services from the total budget there is left $137,734,059.82. The next largest single item of expenditure is for educational purposes. The educational budget for the school year 1913-14 is $245,206,846.96. Of this sum $24,614,587.29 or 9.99 per cent is mandatory charge upon the city once the initial step is taken, namely, charges for the interest, and for the redemption and amortization of the city debt. The growth of the city debt charges explains approximately one-third of the growth in annual budget, as is indicated by Table I.

Who is Responsible?
Who is responsible for this increase? Was it unavoidable?

The activities of government increased in proportion to these increased expenditures.

Is the city now run on a self-paying basis, were business methods adopted.

Clearly the outgrowth of dollars is out of proportion to the income of population. If the causes of the disproportionate increase in taxes can be ascertained, then the next step would be to eradicate the causes, and to interest the people in the community in cooperation toward obtaining effective remedial action.

The fourth will deal with obvious next steps for taxpayers to insist upon in bringing about greater efficiency and economy in city government. The fifth article will forecast tendencies in development of city activities, prospective undertakings and methods of financing them.
the Mayor is regarded as less responsible for city expenditures than the Board of Estimate and Appointments which appropriates all funds. Neither Mayor nor Board of Estimate may in any way be made subject to the powers of each are circumscribed. The Mayor has full power to compel economy in certain departments, has partial police of others, and only a moral influence over a considerable proportion of expenditures. Properly exercised this power may be made very powerful. Indeed, it may be made to extend to every branch of the service whether under elective officials or not, for in New York the Mayor is in a sense the central appointing body. The Mayor has control over 54 per cent. of the expenditure through his power of appointment and removal. Tucked away in this sum are numerous items of official responsibility.

The Mayor is the so-called responsible head of the city government. Popularly

Table II—Comparative Statement of Budget Appropriations for Current Expenditures of the Various Legislative and Executive Departments, Bureaus and Offices of the City Government Grouped According to Official Responsibility.

<table>
<thead>
<tr>
<th>Department</th>
<th>1908 Amount</th>
<th>1909 Amount</th>
<th>Increase (%)</th>
<th>1910 Amount</th>
<th>1911 Amount</th>
<th>Increase (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mayor and Subordinate Department</td>
<td>$30,090,014.32</td>
<td>$30,059,922.17</td>
<td>-1.00%</td>
<td>$30,028,123.58</td>
<td>$29,987,322.98</td>
<td>-1.36%</td>
</tr>
<tr>
<td>Mayor's office</td>
<td>$20,000.00</td>
<td>$20,000.00</td>
<td>0.00%</td>
<td>$20,000.00</td>
<td>$20,000.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Mayor's office, under control of the Board of Estimate</td>
<td>$4,277,660.90</td>
<td>$4,277,500.90</td>
<td>-0.04%</td>
<td>$4,277,500.90</td>
<td>$4,277,500.90</td>
<td>-0.04%</td>
</tr>
<tr>
<td>Mayor (including department)</td>
<td>$30,090,014.32</td>
<td>$30,059,922.17</td>
<td>-1.00%</td>
<td>$30,028,123.58</td>
<td>$29,987,322.98</td>
<td>-1.36%</td>
</tr>
<tr>
<td>Board of Aldermen</td>
<td>$501,427.00</td>
<td>$501,427.00</td>
<td>0.00%</td>
<td>$501,427.00</td>
<td>$501,427.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Finance Department (except Chamberlain)</td>
<td>$28,959,645.00</td>
<td>$28,959,645.00</td>
<td>0.00%</td>
<td>$28,959,645.00</td>
<td>$28,959,645.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Borough Presidents</td>
<td>$95,077,597.38</td>
<td>$95,077,597.38</td>
<td>0.00%</td>
<td>$95,077,597.38</td>
<td>$95,077,597.38</td>
<td>0.00%</td>
</tr>
<tr>
<td>Manhattan</td>
<td>$7,130,950.30</td>
<td>$7,130,950.30</td>
<td>0.00%</td>
<td>$7,130,950.30</td>
<td>$7,130,950.30</td>
<td>0.00%</td>
</tr>
<tr>
<td>The Bronx</td>
<td>$2,755,425.78</td>
<td>$2,755,425.78</td>
<td>0.00%</td>
<td>$2,755,425.78</td>
<td>$2,755,425.78</td>
<td>0.00%</td>
</tr>
<tr>
<td>Brooklyn</td>
<td>$2,195,972.85</td>
<td>$2,195,972.85</td>
<td>0.00%</td>
<td>$2,195,972.85</td>
<td>$2,195,972.85</td>
<td>0.00%</td>
</tr>
<tr>
<td>Queens</td>
<td>$2,536,682.14</td>
<td>$2,536,682.14</td>
<td>0.00%</td>
<td>$2,536,682.14</td>
<td>$2,536,682.14</td>
<td>0.00%</td>
</tr>
<tr>
<td>Officers, not under control of any Department</td>
<td>$507,649.00</td>
<td>$507,649.00</td>
<td>0.00%</td>
<td>$507,649.00</td>
<td>$507,649.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>City Government</td>
<td>$11,589.00</td>
<td>$11,589.00</td>
<td>0.00%</td>
<td>$11,589.00</td>
<td>$11,589.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Boards, etc., of mixed responsibility</td>
<td>$325,927.50</td>
<td>$325,927.50</td>
<td>0.00%</td>
<td>$325,927.50</td>
<td>$325,927.50</td>
<td>0.00%</td>
</tr>
<tr>
<td>Total</td>
<td>$122,734,868.74</td>
<td>$122,734,868.74</td>
<td>0.00%</td>
<td>$122,734,868.74</td>
<td>$122,734,868.74</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

The Loft District Below 14th Street Has Only 13% Per Cent of Vacancies.

The exact state of affairs in the old textile manufacturing section between Canal and 4th streets is not entirely determined by a careful canvass under the direction of the real estate arm of Spear & Co. over a block of 73 buildings. For months two men were engaged in the arduous work of visiting every building in the district and noting the number of floors occupied and the number of floors vacant. Out of the one hundred owners were communicated with by either letter, telephone or personal interview.

They found 1,365 loft buildings in the district, which is bounded by Crosby street on the east and by West Broadway on the west. Of these buildings contain live to stories each and 7,567 rentable lofts. The stores and basements were considered in the calculations as one.

The investigators counted 979 vacant lofts, or 13% per cent, less than one vacant loft to each building, on the average. It is interesting to note in the table of statistics which Spear & Co. have sent out in their bulletin that the city of New York is characterized by Prince, Canal, Greene, Grand, Broome, Wooster and Mercer, have the highest percentage of vacant buildings.

It is argued from these figures that they disprove the current belief that the district is almost deserted. It is true that the rental of a million dollars a year, the whole the district has withstood the tremendous northward migration surprisingly well.

Reason for Optimism.

In conclusion Spear & Co. state: 'One cannot help but feel optimistic about the future of the district. People feel more hopeful, and that they stop decaying conditions, because there is no real reason. This is a great field for the broadest and highest use, and there should be no fear on the part of mortgagors placing loans on property in this district at present-day values.'
RECORD AND GUIDE
April 26, 1913

MAKE REAL ESTATE OWNERSHIP DESIRABLE

How the City Can Promote Its Own Interests—Stop Harassing Owners and Find Other Sources of Revenue.

By SAMUEL STRASBOURGER, Former Commissioner of Taxes and Assessments

R EAL estate owners and tenants are all taxpayers. The city depends on its taxes for its income, and if the city wishes to obtain its taxes as well as to exterminate them, it will be compelled to seek elsewhere for its income.

Another source from which the amount of tax revenue depends is the real estate. The acquisition of land for public uses is to be had would be difficult to find. The city will, therefore, promote its own interests by making the ownership of real estate desirable and attractive to investors.

To do this one of the first requirements will be to stop legislation harrying and harassing. Only such men should be endorsed for legislative office as will pledge themselves not to introduce or vote for any measure under which real estate interests or ownership.

Taxes on real estate should be reduced by providing other sources of income for the city, and here I wish to emphasize the importance of having this income from other sources collected for the benefit of the locality from which it is procured. A serious defect and weakness is that much of the income obtained in the city is applied to the benefit of the State at large. The personal property tax law should be made more effective, so that personal property will pay to the city its fair proportion of the expenses of government.

The wholesale central purchasing system suggested by Comptroller Prendergast should be quickly adopted. Increases of salaries for city employees by the State Legislature should be prohibited, and candidates for legislative office should be pledged not to support such. This is one of the greatest evils from which the city has suffered.

Reform in Condemnation Proceedings.

No real estate should be acquired by the city for public purposes unless the price to be paid be approved by a commission named in each case, which commission should consist of not less than seven members to be appointed by the Supreme Court and selected as follows: Each of the following shall name one Commissioner: The Judge by whom the appointment is made, the head of the department for whose needs the property is to be acquired, the Chamber of Commerce, the Real Estate Board, the Board of Trade and Transportation, the Bar Association of the City of New York, and the Merchants' Association.

Unless such commission by a vote of five-sevenths should approve an award made in condemnation proceedings, the award should be opposed when application is made to the court to confirm the commissioners' report.

Another direction in which large savings could be made is in the cost of public improvements. In most instances, if it is found that the costs of public buildings erected by the city is much greater than the cost of such buildings would be erected by private parties. This expenditure would be controlled by commissions similar to the commission plan suggested in the acquiring of land for public uses.

The payment to these commissioners should be regulated so that the expense would be nominal. The purpose being to obtain the services of men who would consider it a duty and an honor to serve the city and who would serve in a spirit of civic pride.

Hold Tenants Responsible.

An important reform would be to impose certain duties upon tenants so that they would be directly responsible to the various city departments, and directly subject to punishment and penalties, instead of, as at present, holding the owner liable for conditions in rented premises over which he has no control, and over which the tenant is in absolute control; particularly such cases as the obstruction of fire-escapes, and the proper care of the inside of premises.

Another suggestion is to amend the law so that firemen and inspectors in the Tenement House, Building and Health departments can be required to do police duty in a modified form, so as not to interfere with their regular duties.

No doubt many other remedies can be found that would make the ownership of real estate more desirable and, therefore, more valuable, and of direct benefit to the city at large, without sacrifice or injury to anyone.

No Use to Complain.

Complaining of the condition of real estate in regard to its marketability will not improve conditions; the causes of the evil must be found and remedied. Advertising the undesirability does not relieve the situation, but only aggravates it. Most real estate today, from the standpoint of rentals, is a profitable and desirable investment. The petty annoyances to which the owner is subjected is the objection. These annoyances can be largely overcome, and the interests of the tenants and the city will be still be safeguarded. Real estate owners are their own worst enemies. They talk too much of the undesirability of owning real estate instead of going about in a systematic and businesslike way to improve conditions and eradicate the evils which afflict it. No man who has goods for sale declares his wares in the way that real estate owners do their property.

Opening of the Woolworth Building.

The new Woolworth Building, the highest in the world, was officially opened on Thursday night with a dinner in honor of the architect, Cass Gilbert. The President of the United States turned a switch at Washington which lighted the thousands of electric lights throughout the building.

F. Hopkinson Smith, after inviting the audience to "look up" and "stand on the sidewalk through the roof of your mouth sunburned while looking at the Gothic tower piercing the blue," referred to Mr. Woolworth, who came from the farm to a position among the country's great business men. Mr. Woolworth's & Co. was the result of the credit for the big building to himself, giving the major part to others, including the architect, Cass Gilbert, who designed the building. Woolworth has matured from the genius of his "sympathetic client" was a structure unique in New York in that "it stands without mortgage and without a dollar of indebtedness." Other speakers were Louis J. Horowitz, President Winter and Patrick Francis Murphy.


The time to file a lien is extended to four months instead of ninety days. It may only be filed for the amount actually due on the contract instead of the face amount. No reason has ever been given why a person could file a lien without having done any work or furnished materials. On the other hand, the lien may include the value of materials actually manufactured for use on the building even if not delivered, a provision which did not exist before.

No lien may be filed unless there has been a default in payment to the lienor. In the event the builder's insolvency and the nature of the default or other ground for the filing of the lien must be stated in the lien. If the lawsuit is brought by the lienor or if the lienor is a corporation, by an officer having knowledge thereof and the knowledge is such that it is true so far as they are within the knowledge of the lienor and so far as they are derived as information from other sources.

The Priorities.

The priorities of liens is abolished. All contractors and material men stand on the same footing. There is no greater reason for a preference in the building business than in this class of work.

The existing law has been an invitation to file mechanic's liens because of such priority and the filing of a lien even without proof of payment or compensation is an anachronism without any inquiry or investigation as to the reasons. Many contracts have been executed by the threat of liens and many a run has been started through the panic of a foreclosed first lien.

The mechanic's lien which is subordinated to a building loan mortgage must state the time when the principal sum shall be payable in his mortgage, and he cannot receive payment prior to such time without making himself liable to his creditors. The reason for this provision is that in some cases, where purchase money mortgages have been subordinated to building loan mortgages, contractors have not been paid for labor or performed work in reliance upon the fact that the entire building loan mortgage is the lien for payment of their claims, only to find out later that it was too late, that a secret agreement existed between the builder and the land owner to pay off the subordinated mortgage out of the building loan payment.

Dower Rights.

The lien is extended to cover the dower right of the wife of an individual builder. It will be possible by this provision, to adjudicate a title of the mechanic's lien foreclosure as a building using his own name. There are a number of other changes which will affect the procedure and renewal of liens.

We believe that the foregoing changes will improve conditions existing in the building trade. Something must be done to prevent the filing of liens for work done and materials furnished without the consent of the owner or contractor, or by contract. The new law will prevent such transactions.

J. CHARLES WESCHLER.
determine whether or not he will approve and pay them. All acts or parts of acts inconsistent with the bill are repealed.

Central Purchasing Agency, Assemblyman Coughlan's bill (Pr. 2236, Int. 1933), which provides for a central purchasing agency for the departments of the City of New York was severely criticized by Borough President Cyrus C. Miller in a letter addressed to Assemblyman Coughlan and Mr. M. E. Goldbrick, representing the New York City administration at Albany. Storehouses, he pointed out, would mean the purchase of real estate. The purchase of a long duration. His wife and daughter

Jerome's being No. 6. He was also a recovery from a nervous disorder of he was one of the founders, his certifi­cate being No. 5 and that of his brother Building Material Exchange of which he was in charge of his two broth­ers. Business until the last three years, when owing to illness he left most of the firm's affairs in charge of his two broth­ers.

Born on the twenty-ninth of September, 1854, he was educated in the trade. Born in 1876, at that time organizing and in the building and sanitary superintendent was not sure anything short of carrying flies above the new building would satisfy the department. In the police court the magistrate was compelled by statute, without even a hearing, because it was a Health Department case to hold the defendant for trial at the Court of Special Sessions. The procuring of the bail bond in the time which Mr. Deeves was under arrest. Magistrate Harris

He noticed that Mr. Deeves had foreseen, and in the summer of 1912 he wrote Mr. Deeves suggesting "the creation of a supply bu­reau which could prepare specifications for the standardization of the various things used by the city. Every three months it could advertise for the sup­plies needed for the next quarter year. A list of the supplies and the names of the successful bidders could be sent to the departments. Each approxi­mate amount of every class of such sup­plies would be the average used by all the department of this city. A period of years past. Whenever a de­partment needed any such supplies it could order them directly from the manu­facturer or dealer whose name was on the list, and get them directly without the expense and delay of passing the requisition through the central purchasing agency. By this method the benefits of buying in quantity and through an open competitive process might be gained by the city, while the expense entailed by a central purchasing agency would be avoided. No storehouses, no trucking, no long list of orders to fill, that is, no red tape." This is practically the method followed by some large real estate firms in buying supplies for buildings under their management.

J. Berre King.

The death of J. Berre King, this week at Cranford, N. J., removes from build­ing material circles in this city a man who was prominent in the trade. Born on the twenty-ninth of September, 1854, he was educated in the trade. Born in 1876, at that time organizing and in the building and sanitary superintendent was not sure anything short of carrying flies above the new building would satisfy the department. In the police court the magistrate was compelled by statute, without even a hearing, because it was a Health Department case to hold the defendant for trial at the Court of Special Sessions. The procuring of the bail bond in the time which Mr. Deeves was under arrest. Magistrate Harris stated from the bench that he hoped Mr. Deeves would carry the case to the App­ellate Division.

The trial at Special Sessions was de­layed because at the time of his arrest Mr. Deeves had foreseen, and in the summer of 1912 he wrote Mr. Deeves suggesting "the creation of a supply bu­reau which could prepare specifications for the standardization of the various things used by the city. Every three months it could advertise for the sup­plies needed for the next quarter year. A list of the supplies and the names of the successful bidders could be sent to the departments. Each approxi­mate amount of every class of such sup­plies would be the average used by all the department of this city. A period of years past. Whenever a de­partment needed any such supplies it could order them directly from the manu­facturer or dealer whose name was on the list, and get them directly without the expense and delay of passing the requisition through the central purchasing agency. By this method the benefits of buying in quantity and through an open competitive process might be gained by the city, while the expense entailed by a central purchasing agency would be avoided. No storehouses, no trucking, no long list of orders to fill, that is, no red tape." This is practically the method followed by some large real estate firms in buying supplies for buildings under their management.

CHIMNEY SMOKE.

Richard Deeves, the Builder, Submits to Arrest for a Principle.

Meetings to be Held at the Real Estate Exchange—Signing the Declaration.

A committee of citizens which last week issued its principles in behalf of the real property in­terests of the City of New York has ar­ranged to hold a meeting at the Real Estate Exchange in Vesey street next Monday, April 26, 1913. Messrs. James L. Wells, D. Phillips, Julius A. McIndoe, and Louis Phillips acted for the association. A vigorous campaign will be started in due course. The principles set forth in the Declaration, as printed last week in the Record and Guide.

The Declaration is being vigorously signed in all parts of the city by the most substantial citizens. A name has not yet been selected, but Mr. Lewis Phillips has suggested "the Con­servation Party," whose object is to con­serve the resources of the city, lighten the burden of taxation and make real estate ownership more desirable than it has been. Among the new signers of the Declaration are:

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BUILDING MANAGEMENT

Conducted by Raymond P. Roberts, Building Manager for the American Real Estate Company.

UNITS OF COST.

As Applied to Operation, and as Means of Comparison for Economical Management

Contributed by

CHARLES F. NOYES COMPANY.

It is customary to figure cost of operation on the amount of area rented or rentable, or as a percentage of the gross rents, in which method the total cost of operation per square foot, of rented or rentable area, becomes a useful unit. When the costs of the various parts of the service are required, the square foot of rented or rentable area is misleading.

The following calculations are not intended to be a formula for calculating the cost of operating buildings nor are they as broad as they can be made. They merely illustrate a particular case. They may, however, be of some value in showing the necessity of keeping careful data regarding quantities and costs in connection with the conditions of the necessity of careful supervision. During the past year cases have come to the attention of the company where from one to six of the classified items have been doubled what they should have been, and among the cases referred to most every item has been found doubled what it should have been.

In order to know whether or not a given building is operated at a cost which is commensurate with the service required, a careful analysis of the various items, which in the aggregate make up the total cost of operation, must be made.

The operation of a building may appear to cost a reasonable amount in the aggregate but this does not mean that certain elements of the service are not maintained at costs very much higher than they should be.

The logical and natural course to pursue in making a correct analysis of the cost of operating any given building is:

1. To decide carefully the service requirements of the building in question.

2. To know what the cost of the various components of the service should be.

Service Required.

The service must be in keeping with the class of occupancy and buildings which can afford and does deliver a higher class of service for the same rent. This may be more desirable than other buildings in the neighborhood charging equal rentals.

The maintenance of proper power for a low cost has its effect, directly as a financial item, and indirectly as a financial item, to the owner shown in net earnings, and in the maintenance of the property of the owner by enabling the owner to keep the space rented.

Not much is to be said on the subject of what service a given building is in the city requires, except that it should be equal or better than that given by other buildings of the same type in the neighborhood. An experienced and progressive manager, given a certain type of building in a certain location, could quickly decide what should be the necessary requirements as to service. He must, in order to succeed in his management, have a fairly well designed building to work upon. For instance, he cannot provide artificial daylight, nor can he make five elevators do the work of one. Under such conditions, everybody haps, but conditions can, in most cases be improved by careful study and work.

Cost of Service.

In order to determine whether the cost of operation of any building is within reason, or in order to compare the cost of operation of various buildings of the same class, it is essential that proper units be selected upon which to base these costs. It would, for instance, be disastrous to say that the cost of operating a given area and occupied partly by loft tenants would be the same per square feet as that of cleaning a building of the same size occupied entirely by office tenants. A statement frequently heard in connection with the cost of elevator service is that "An elevator costs so much per year per day of power."

A matter of fact, the amount that power may cost per elevator may vary from $5 to $100 per month or more, depending upon the load carried, amount of travel, type of machine, condition of machine, cost of electricity, efficiency of elevator, etc.

It is readily seen that the elevator is not the proper unit upon which to base the cost of power for itself.

Our experience has shown that the following units are the most useful and practicable in connection with figuring the cost of the various parts of the service. Certain allowances, however, must be made for each individual case. Given two buildings of the same size and type, having the same equipment and the same service requirements, the total cost of each portion of the service may be compared with good results.

Specific Items.

Cleaning: The cost per square foot of floor space actually cleaned is the most logical unit. This may be further subdivided as to cost of labor and the cost of cleaning implements and materials per square foot.

Elevator Service: A convenient unit upon which to figure the cost of elevator service is the cost per square foot of the space actually served, and this cost should include and may be subdivided into cost of labor, power for operating, repairs and maintenance. A better unit, however, to use for computing cost of labor, power, repairs and total cost is the car mile travel. While electric current is purchased or supplied for power the variation in cost of power per car mile is a matter of condition of the motors themselves, but by the cost per unit of current, and this must be kept in mind.

Electric Current Production: The cost per kilowatt hour of current produced is the proper unit.

Electric Current Consumption for Lighting: It is convenient in many cases to figure the consumption in kilowatt hours per square foot of area lighted which at the cost of production per kilowatt hour establishes the cost of electric current for lighting per square foot. It is subject to wide variation, depending upon the kind of lamps installed, hours of service, character of occupancy, etc.

Electric Current Consumption for Elevators: These costs vary with the time of use. The cost for elevators may be figured on the basis of kilowatt hours per car mile, which at the rate current is produced elsewhere than the electric current per car mile. This figure is subject to wide variations, and it is impracticable to compare the cost per car mile through less the conditions are known and allowances made.

Incandescent Lamps: The installation being known and the amount of incandescent lamps in use for lighting purposes, a good basis to figure cost of incandescent lamps is the cost of the lamps per kilo­watt hour of current consumed. Allowance must be made, however, for the price paid for lamps, and where arc lamps are used as well as incandescent lamps care must be taken that proper amount of current is charged to the former. Where are lamps are not metered, the cost per kilowatt hour of incandescent lamp is subject to wide variations, depending upon the amount of lamp renewals.

Water: There is probably no unit to base this upon, except the amount of water for heating purposes, in which the consumption in kilowatt hours is subject to wide variations, and it is impracticable to compare the cost per unit of water through less the conditions are known and allowance made.

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Electric Current Consumption for Lighting: It is convenient in many cases to figure the consumption in kilowatt hours per square foot of area lighted which at the cost of production per kilowatt hour establishes the cost of electric current for lighting per square foot. It is subject to wide variation, depending upon the kind of lamps installed, hours of service, character of occupancy, etc.

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(b) Where electric current is produced in addition to heat, the most useful unit is the kilowatt hour, after proper allowance has been made for the amount of coal consumed.

(c) Where elevators or other machines are operated by steam-pumps, it becomes necessary to determine how much coal should be charged to this item, how much to electric current and how much to heating. The practical way of figuring the cost of coal for hydraulic elevators is to deduct from the total consumption of the plant an amount of coal which is equal to the amount required to heat the building under similar conditions with a low pressure plant (this can be estimated very closely), then preferable by test, to ascertain in the approximate ratio demanded by the elevator and the electrical apparatus. After the proper percentage chargeable to the elevator is ascertained the kilowatt hour is the best figure to use.

Classification of Accounts and Unit Costs.

All Quantities in Connection with Cost of Producing Light and Power:

Labor, costs of raw material and labor, engineer's supplies, repairs to boilers, engines, dynamos, etc., may be figured on the cost basis. There is no unit of measure other than the cost after due allowance has been made for heating. Further study of the plant, however, is necessary in order to determine which items may be included in this connection, and careful records as to load, coal, water, ashes, oil, supplies, repairs, etc., are essential for intelligent and economical operation.

April 26, 1913
A subdivided or classified system of accounting is necessary in order to be able to ascertain the yearly cost of the various items. The following table is a record taken from our books for a first-class 12-story office building of the following dimensions and description:

- Total volume above ground: 1,537,000 cu. ft.
- Area of lot: 10,800 sq-ft.

Class 12-story office building of the following dimensions and description:

- Gross floor area above ground floor: 90,900 sq-ft.
- Gross floor area on ground floor: 68,000 sq-ft.
- Total gross floor area, including that used for plant, labor, coal, ash removal, water for power and light not supplied: $3,491.14
- Total cost of operation, exclusive of running the steam house pump and elevator power: $209,900
- Cost of electric current per KW. hour, estimated consumption of motors: $753.90
- Cost of elevator service per car-mile: $4,445.27
- Total gross floor area, including that used for plant, labor, coal, ash removal, water for power and light not supplied: $3,218.88
- Cost of elevator service per car-mile: $4,445.27
- Average number of People Handled by Elevators from inside to outside: 90,900
- Average number of People Handled by Elevators from outside to inside: 68,000
- Total number of People Handled per Day: 158,900
- Total net number of People Handled in 26,000 Working Days: 4,125,000
- Total Elevator Travel: About 15,900 car-miles
- Total Elevator Travel: About 15,900 car-miles

Questions and Answers

Efficiency and Ventilation.

Can you tell me whether there is any department in the City or State from which I can obtain data showing the relationship between efficiency and ventilation in industrial or commercial buildings?

Answer—the report of the New York State Department of Labor carries out examinations of factory air at stated intervals and publishes the results. Some of these reports show that over 215 workrooms examined at seasons when the outside temperature was 70 degrees or over, 71 per cent of these at temperatures of 75 degrees or over and 29 per cent at temperatures of 80 degrees or over. For further information on this subject we refer you to Prof. C. E. A. Winslow, of the College of the City of New York.

USEFUL APPLIANCES

Novelties, New Applications of Familiar Devices and the Trend of Invention, champions by the Architect, Builder and Building Manager, Described Without Regard to Advertising Consideration.

A New Soap Rack.

The Art Brass Company, of 290 West 14th street, is putting on the market something new in the way of a soap rack. Its distinctive feature rests upon the fact that it fits any pair of faucets in sinks or in the laundry trays, is handy and utilizes space which usually goes to waste. It may be used for soap, dish cloths, brushes and other things. It has the advantage of being sanitary, inexpensive and has nothing about it to wear out.

A Quick Adjusting Ladder Bracket.

In buildings where there is always more or less ceiling work going on, in progress, especially in hotels and commercial structures, the time consumed in rigging up scaffolding is considerable. There is a device on the market manufactured by B. P. Hummelbaugh Manufacturing Co., of Elora, Ohio, which is illustrated herewith. The distinctive feature of this device is that it is reversible, thus doing away with the necessity of changing the entire scaffold when shift of position is necessary. It weighs only seven pounds and is strong enough to guarantee it against breakage in as much as it is made on high grade steel.

A Quick Rope-Splicer.

Every builder having to do with scaffold work and handling in general, also building managers who are troubled with oil-rotting idler guys in elevator shafts have long sought a quick and operating device for splicing rope in such a way as to make it absolutely secure. This in day when employers are liable for accidents befalling their employees they cannot afford to take chances, and for that reason it would appear that the tension adjusting coupling being introduced by the C. W. Hunt Company, of West New Brighton, this city, would be worth investigation. The coupling is so made that it will not slip over sheaves.
The taxpayers' rebellion.

The attempt which is now being made to form a more comprehensive and really representative organization of the property owners of New York has been meeting with a great deal of success. During the past week the accessions have been very large. It is evident that the organization will be supported by practically all the large property owners of New York. It is absolutely necessary that the association should represent more than the large New York taxpayers. It is being organized at the present moment on the principle that a limited control is approaching which will result in the election of a mayor and a board of esti­mate for the next four years. It is absolutely necessary that the question of municipal expenditures and taxes should be made an issue in the elections of the coming year. The association should be fully informed as to the grave dangers of the existing situation, and that no candidate should be elected to any responsible office who is not pledged to the exercise of the most rig­id economy.

It will be impossible to accomplish this result when the present association will need two weapons. It will need money to spend so that the necessary publicity work can be effect­uated. It is necessary to secure con­trol so many votes that the election of any candidate who proves to be indif­ferent to the necessity of economy will be impossible. It is evident that this control, this membership is needed all over the city, but particularly among the small property owners in the outlying bor­oughs. It is a man of this kind who has always remained indifferent to the at­tempts to organize New York taxpayers. His inability to deal with the co-operative political effectiveness of the association will be very much diminished. As soon as his influence is diminished or his systematic attempt should be made to support the support of this class in the community, and if the attempt is vigor­ously prosecuted it will be made clear why it should be unsuccessful.

A city can begin to economize, par­ticularly in its capital expenditures, without doing any damage to the public service. The past fifteen years have necessarily constituted a period of heavy investment in permanent improvements. When the various municipalities of the old metropolitan district were consoli­dated into the City of New York the immense amount of constructive work had to be done in order to bind these scat­tered districts together. The interven­ing space between them had to be filled and tunneled. The long distances to be traversed and the immense concentra­tion of traffic required the building of subways of unprecedented capacity. In these and in many other respects New York needed a thoroughly modern subway system which could not be built unless the city was willing to appropri­ate enormous sums for their purchase.

But as a result of the work of the past fifteen years and the necessity for its continued existence, for these huge capital ex­penditures. Of course much remains to be done by way of taking care of the current expenditures for increased population. New school houses must be built, new parks purchased and laid out, new streets and alleys improved, new bridges must be undertaken. But it remains none of the true that the very expensive con­structive work has been done or has left much of the new lines of transportation. The subway problem is settled. Provision has been made for a number of such extensions which will tend the increase in population during the next two generations. The time has come when the amount of capital expend­itures can be of any much diminished without injuring the growth of the city or doing anything to cause its popula­tion and income to diminish. The idea that the necessi­ty of quiescence and recuperation should follow after this period of costly but necessary expenditure.

All that real estate and its owners need is a little breathing space. If it could be relieved of any increase in the tax burden, it would have no trouble in some adjustment to existing burdens, heavy as they are, would soon take place, and the city would cease to work and to increase in value. Population and busi­ness are increasing steadily and the in­crease will have its former effect on real estate values. It is men of this kind who have been concerned in the situation of the taxpay­ers. For this reason a large membership is needed all over the city, particularly among the small property owners in the outlying bor­oughs.

The plan proposes to create an under­ground plaza at the lower end of Times Square which will permit the trans­portation of the many hundreds of people passing through every direction, and which will be fur­nished with an abundance of outlets to make it a great center of attraction. Coopera­tion of this kind does not cause con­gestion. It relieves congestion by pro­viding a really sufficient safety valve. Of course no arrangement which the sub­
Sixth avenue and 47th street was given in payment for the old Washington avenue corner and which Brooklyn, a few weeks ago, was sold changing was a phase of the dealing.

Another sale that at another time will be made is that of a large apartment house. These building improvements on Park avenue. The latest sale was an innovation in the vicinity. The building in New Chambers street, which has been razed and a 3-story structure is replacing it. Park Row is one of the best thoroughfares in the city for an all night restaurant business and the fact that so much of the traffic is dealt with by that class of trade.

No Law for Chimney Smoke.

AN ANNOUNCEMENT.

Concerning the Publication of the Judgments and Municipal Improvements.

The Record and Guide discontinues the issue of the judgments and satisfactory judg- and Guide discontinues the sort of credit information that used to be sufficient is no longer adequate.

Placed where they must themselves pass the credit engineers can make will diminish the concentration of traffic which necessarily results from the fact that so many thousand people will want to reach or leave audits in and about Times Square at the same time. A location of the express station six blocks farther north would diminish it and there all of these people will have to change from an express to a local train before reaching their destination.

The only practicable alternative is that of fairly facing the necessarily enormous concentration of traffic at this point a distance from the several express stations.

Several years ago there was a sale and resale of an old building in New Chambers street, which was an innovation in the vicinity. The line of Park row. It was one of the improvements on Park avenue. The old building has been razed and a 3-story structure is replacing it. Park Row is one of the best thoroughfares in the city for an all night restaurant business and the fact that so much of the traffic is dealt with by that class of trade.

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REAL ESTATE STATISTICS OF THE WEEK

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

(Arranged with figures for the corresponding week of 1912. Following each weekly table is a resume from January 1 to date.)

MANHATTAN.

Conveyances.

<table>
<thead>
<tr>
<th>April 18 to 24</th>
<th>April 19 to 25</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total No.</td>
<td>32</td>
</tr>
<tr>
<td>Amount</td>
<td>$949,260</td>
</tr>
<tr>
<td>To Banks</td>
<td>$480,340</td>
</tr>
<tr>
<td>Total No.</td>
<td>32</td>
</tr>
<tr>
<td>Amount</td>
<td>$949,260</td>
</tr>
<tr>
<td>To Banks</td>
<td>$480,340</td>
</tr>
</tbody>
</table>

Mortgages.

<table>
<thead>
<tr>
<th>April 18 to 24</th>
<th>April 19 to 25</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total No.</td>
<td>22</td>
</tr>
<tr>
<td>Amount</td>
<td>$1,000,280</td>
</tr>
<tr>
<td>To Banks</td>
<td>$579,000</td>
</tr>
<tr>
<td>Total No.</td>
<td>22</td>
</tr>
<tr>
<td>Amount</td>
<td>$1,000,280</td>
</tr>
<tr>
<td>To Banks</td>
<td>$579,000</td>
</tr>
</tbody>
</table>

Building Permits.

<table>
<thead>
<tr>
<th>April 19 to 25</th>
<th>April 20 to 26</th>
</tr>
</thead>
<tbody>
<tr>
<td>New buildings</td>
<td>$1,153,300</td>
</tr>
<tr>
<td>Alterations</td>
<td>$85,084</td>
</tr>
<tr>
<td>Amount</td>
<td>$1,238,384</td>
</tr>
<tr>
<td>To Banks</td>
<td>$700,856</td>
</tr>
<tr>
<td>Total No.</td>
<td>21</td>
</tr>
<tr>
<td>Amount</td>
<td>$904,280</td>
</tr>
<tr>
<td>To Banks</td>
<td>$511,000</td>
</tr>
</tbody>
</table>

BRONX.

Conveyances.

<table>
<thead>
<tr>
<th>April 18 to 24</th>
<th>April 19 to 25</th>
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</thead>
<tbody>
<tr>
<td>Total No.</td>
<td>123</td>
</tr>
<tr>
<td>Amount</td>
<td>$126,620</td>
</tr>
<tr>
<td>Total No.</td>
<td>123</td>
</tr>
<tr>
<td>Amount</td>
<td>$126,620</td>
</tr>
</tbody>
</table>

Mortgages.

<table>
<thead>
<tr>
<th>April 18 to 24</th>
<th>April 19 to 25</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total No.</td>
<td>37</td>
</tr>
<tr>
<td>Amount</td>
<td>$227,200</td>
</tr>
<tr>
<td>Total No.</td>
<td>37</td>
</tr>
<tr>
<td>Amount</td>
<td>$227,200</td>
</tr>
</tbody>
</table>

New Building.

There is significant buying along the lines of the new subways. Lexington avenue is the favored section and the other adjoining streets are showing a more vigorous disposition to discount coming big transit projects.—R. E. Board of Brokers' Bulletin.

—Home mortgages are among the soundest investments. Usually the home owner will not let go until he is torn by adverse circumstances of the severest kind and when the other fellow walks the floor—you don't have to—R. E. Board of Brokers' Bulletin.

The number of dark public halls in New York City was reduced from 17,093 to 13,579 last year. Usually the home owner will not let go until he is torn by adverse conditions.
BUILDING MATERIALS AND SUPPLIES

WHILE there are numerous large loads of building material in transit, there are no visible signs that the demand is increasing. The mills are already working to capacity and there may even be a slight slackening of output. The outlook for the season is for a moderate demand although changes may occur in this respect when the steel mills ... move to new orders and in the interim they have had an opportunity to catch up with some of their back orders.

BUILDING MATERIALS AND SUPPLIES

BUILDING BRANDS

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Our news columns show extensive deals in apartment houses throughout the upper half of Manhattan this week. There were signs of approaching summer lethargy. The Bronx contributed a large number of properties to the week's total of dealing. Brooklyn still continues active and private dealings and two or three apartment houses appear to be in demand there. Staten Island was the scene of a large sale, a famous old hotel having been bought together with extensive riparian rights on the harbor.

The total number of sales in Manhattan this week was 40.

The number of sales south of 59th street was 13 against 14 last week and 21 a year ago.

The sales north of 59th street aggregated 27 compared with 18 last week and 20 a year ago.

From The Bronx, 17 sales at private contract were reported, against 13 last week and 26 a year ago.

The amount involved in the Manhattan and Bronx auction sales this week was $900,230, compared with $1,445,763 last week, making a total since January 1 of $1,926,772. The clearance for the corresponding week last year was $1,926,772, making the total since January 1, 1912, $16,880,483.

PRIVATE REALTY SALES

Manhattan—South of 59th Street.

MADISON ST.—The Lawyers Mortgage Co. sold through Chao, Weinmay and Son, to Robert B. McLane, 56 East 14th st., a 4-sty tenement house, on a lot 25x90, near Smallett st.

MERCEER ST.—L. W. Clowes sold 75 Mercer Street, a 5-sty tenement building, on a lot 32x100, between Broom and Spring sts.

FIFTH AV.—Michael, G. Chang sold through Nicholas F. Walsh and A. H. Matthews from the John M. Sloan estate, 454 and 456 East 10th st., 2 old 5-sty buildings, on a plot 38x79x97, on the east side of the street, 17½ ft. south of the street. Extensive alterations will be made to the buildings by the seller.

35TH ST.—J. Adder sold through David Chen-

36TH ST.—J. Adder sold through David Chen-

37TH ST.—John Peters sold for Margaret Meyer to Revent W. Killy, 300 East 18th st., a 5- and basement dwelling on a lot 25x70-5.

38TH ST.—Geo. R. Youngling sold through Geo. R. Collins to J. R. E. Bleeker 435 West 14th st., a 5- and basement dwelling, on a lot 25x90-5. The buyer has been the tenant of the house.

39TH ST.—The estate of J. T. Levy sold 32 West 37th st., a 4- and basement dwelling dwelling front dwelling, on a lot 25x80-5. The buyer is a well-known physician. Last November, Mr. Henry Moeller, a party in interest, for $66,000. The property was bought, at auction, by the Morse real estate company has recently completed an apartment building opposite the site just bought.

40TH ST.—The estate of J. T. Levy sold 32 West 37th st., a 4- and basement dwelling dwelling front dwelling, on a lot 25x80-5. The buyer is a well-known physician. Last November, Mr. Henry Moeller, a party in interest, for $66,000. The property was bought, at auction, by the Morse real estate company has recently completed an apartment building opposite the site just bought.

41ST ST.—Seth A. Carley sold through C. Z. Gass and Jos. B. Roberts to Sigmund Levine 352 Madison st., a 5-sty tenement house, on a lot 23.6x94.11, near Scammell and Amsterdam avs.

42ND ST.—John O'Flynn sold 24.10x100, between Broome and Spring sts. The buyer owns and occupies 20.

43RD ST.—Geo. B. Corsa to Dr. Robt. S. Bickley 455 West 14th st., a 4-sty tenement house, on a lot 20x100.5, between 5th and 6th avs.

44TH ST.—Maria L. James to Wm. Colgate 164 West 16th st., a 5-sty tenement house, on a lot 20x100.5, between 5th and 6th avs.

45TH ST.—J. Adler sold through David Chen-
and Arden st, a plot of about 8 lots, fronting 87th st, 100 ft east of 4th av.

TENNY'S PL.—John Singlehurst sold for John Thornley the dwelling, on a plot 22.6 x 115 ft. south of 88th st, 120 ft east of 4th av.

BEDFORD AV.—The estate of Henry B. Ford sold for John Singlehurst the plot. 50 x 100. in the north side of 87th st, 110 ft east of 4th av.

EAST 23D ST.—Mrs. Gertrude H. Keyes sold for Clarence W. Eckardt, Vice-Pres. & Treas. of the Smith-McKinnon Realty Co., sold to the Stuyvesant-Senator Co. of New York City the plot. 40 x 100, in the west side of 23rd st., between Putnam and Jefferson avs. The property is between Greenwood av and Wall st.

FULTON ST.—Thos. Hovenden, of the Chauncey Construction Co., sold to the 960 Park Avenue Co. the new 13-sty structure: a steamboat pier, extending 1,200 ft of frontage on Cedar Grove av and 300 ft. in Arden st and 14th st.

RIVERSIDE DRIVE.—Silvester & Lendon Company sold for Adolph and Henry Bloch the northwest corner of the property at the upper end of the drive, a 6-sty apartment house, on a plot 22.6 x 72.6 ft.

VERMILYEA AV.—Minturn Post Collins and Francis J. McLaughlin sold for R. Salvesen the 1-sty theatre which he recently built, on 141 BROADWAY, a plot of about 8 lots, fronting 140th st, 1,590 ft east of 3d av.

225 FT NORTH OF LAFAYETTE AV.—John Singlehurst sold for R. Salvesen a 2-family house, on a plot 40 x 100, in the south side of 225th st, 225 ft north of Lafayette av, to a builder, for the purpose of building an apartment house.

EAST 213D ST.—Geo. F. Mitchell sold for R. Salvesen the plot, 50 x 100, in the south side of 213th st, 150 ft east of 4th av.

RIVERSIDE DRIVE.—Riverside Construction Co. sold to Alfonse Montant 552 Riverside drive, overhanging the Hudson River at the foot of the new 13-sty flat, on a plot 20 x 100, 275 ft north of 71st st. The buyer will erect on the property a 14-sty apartment house.

BRONX.

MINFORD PL.—Arnold, Byrne & Rauman, brokers, sold for Gen. F. Johnson & Sons to Lowenfield & Frager 1587 and 1589 Minford pl. two 5-sty apartment houses, on a plot 100, 275 ft north of 71st st. The buyers gave in part payment 1111 Intervale av, a vacant lot.

MINFORD PL.—Arnold. Byrne & Rauman, brokers, sold for Messrs. Bumby & Co. from 1555 to 1577 Minford pl. two 5-sty apartment houses, each on a plot 25 x 100, in the southeast corner of Minford pl and 172 st, a 5-sty apartment house and a 4-sty apartment building.

166TH ST.—The Cloth Co. sold through A. Disbrow & Co. for John C. Harnett a 6-sty apartment house on a plot 40 x 100, in the southwest corner of Westchester and 166th av.

BROOK AV.—J. Allen Townsend sold for Michael G. Lynch a 5-sty flat, on a plot 25 x 100, in the east side of Broadway, 100 ft north of Academy st, which was recently reported as sold.

JACKSON AV.—Frank D. Wagner sold 731 Jackson av. a 5-sty flat, on a lot 25 x 100.

MADINA ST.—Alex. Selkin sold for R. Salvesen a 5-sty house, on a plot 30 x 100, in the west side of Cedar st., between Madison and Orchard avs.

EVANT AV.—S. Cowen sold for L. Davis the plot, 90 x 100, on the east side of Irving av, 225 ft north of Lafayette av, to a builder, for the purpose of building an apartment house.

COURTNAUND AV.—Jt. age & Sons sold for the Hoffman Museum Co. a 5-sty hotel and 722 Courtlandt av. two 5-sty hotel, with stores, on an area 25 x 100.

JACKSON AV.—Frank D. Wagner sold 731 Jackson av. a 5-sty flat, on a lot 25 x 100.

225 FT SOUTH OF FULTON ST.—Clarence W. Eckardt, Vice-Pres. & Treas. of the Smith-McKinnon Realty Co., sold to Morton Green 790 and 792 Crescent av. two 5-sty hotel, with stores, on an area 25 x 100.

EAST 4TH ST.—Two lots in East 4th st, near Bay Parkway, to A. V. Amy.

RICHMOND.

RICHHARD MILL—Frank J. Magerie sold for Henry Hermann the 5-sty flat with store front, on a plot 30 x 100, in the southwest corner of 57th st and 39th av.

3D AV.—J. Clarence Davies, in conjunction with Richard Mill, sold for Mrs. M. A. Treu the southwest corner of 3d av and 17th av. at a plot 30 x 100.

2D AV.—J. Clarence Davies, in conjunction with Richard Mill, sold for Mrs. B. Gilber 4223 to 4225 3d av, a 2-sty "taxpayer," on a plot 10x112, plot north of 17th st.

Brooklyn.

DAHLGREN PL.—John Singlehurst sold for a 2-sty frame dwelling, on a plot 25 x 100, 100 ft north of Arden st, just north of 87th st.

ST. FRANCIS.—A. K. Cowen sold for the Booth family for more than 80 years. The property is between Greenwood av and Welling st.

The plot will be improved with a store building, a steamboat pier, extending 1,200 ft of frontage on Cedar grove av and 300 ft. in Arden st and 14th st.

The plot has 150 ft. of frontage on 140th st. The property is between Greenwood av and Wall st.
8S6
Real Estate Agents, Brokers, Appraisers
JOHN C. R. ECKERSON
—BUT IN EITHER CASE IT WOULD
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Leases.
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JOHN G. R. ECKERSON
Successor to THOMAS & ECKERSON
Manager of Estates, Broker, Appraiser

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YES, YOU MIGHT COULD CONDUCT YOUR REAL ESTATE OR BUI­LDING BUSINESS WITHOUT THE RECORD AND GUIDE, HOWEVER YOU MIGHT BE ABLE TO GET ALONG WITHOUT A TELEPHONE—but IN EITHER CASE IT WOULD BE MIGHTY HARD SLEDDING.

Private Realty Sales—Manhasset.

Rural and Suburban.

BAY SHORE, L. I.—T. H. Ackerson Co.,

FLORAL PARK, L. I.—The Windsor Land

EAST ORANGE, N. J.—Westervelt Real Es­

COLD SPRING HARBOR, L. I.—The Rickert Fin­

GREAT NECK, L. I.—Great North Realty Co.,

HEMPSTEAD, L. I.—The Windsor Land & Im­

LEASES.

Manhattan.

The CROSS & BROWN CO. leased for Jean H. Henry to the Friar's, 134 7th av at 126th st for a term of years.

The CROSS & BROWN CO. leased for Michael F. Far­

The CROSS & BROWN CO. leased for Richard D. Hurst to the Friar's, 134 7th av at 126th st for a term of years.

The CROSS & BROWN CO. leased for a term of years at an aggregate rental of about $80,000 to the Flech­

The CROSS & BROWN CO. leased for a term of years at an aggregate rental of about $100,000 to the P. Schuerman, M. Oehler and A. Luhmann each a plot 40x100. on Perkins av; to M. J. Laichinger a plot 120x100. on Hallman av: to Herman A. Groen space in 180 7th av to George Peter.

Robertson sold to Robert R. Lovering, 3rd for a term of years.

Wilhun Feichman: to the Macey Dohme Co., of 182 B'roadway; the store in 182 B'roadway for a term of years at an aggregate rental of about $100,000 to Ludwig Meyer Real Estate Co. the entire 6-sty building in 180 Nassau st.

Thompson & Co., who for the past 75 years have leased the building

C. Reavis to the Peerless Rental Service, of 140 11th av, for a term of years at an aggregate rental of about $10,000, to Manhasseh Levy & Co., office in 182 Nassau st. and to Herman A. Groen space in 180 7th av to George Peter.

R. L. B. Good to W. Powers J. Ora and D. Lawlor each a plot 40x100, in Bernhard st; to J. Moran a plot 90x150. on the east side of Pine Aven, 200 ft. north of Howells av.

J. Priester a plot 60x105. on Beverly Parkway ; to J. F. Cohen a plot 40x100. on Holton st; to H. E. Newcomb a plot 40x100, on Washington st; to John R. Strong to J. H. Lester a plot 30x70. on the northeast corner of Grove and William sts.

leading to Lakewood.

Ernest Gehlet the Central Hotel, with the 1st floor of the Sam's Building at Manhattan.

the 1st floor of the Woolworth building for

a long term of years.

about $10,000 to John A. Blake at 193 William st for a term of ten years at an aggregate rental of

thirty-five dollars a year to Charles Amen; the 2d floor front in 182 Broadway. the top floor of 182 Broadway, for a term of years at an aggregate rental of about $100,000 to A. H. Green, of 32 Broadway, for a term of years at an aggregate rental of

the 13th floor of the Woolworth building for

a term of years at an aggregate rental of

for term of years at aggregate rental of about

about $10,000 to Manhasseh Levy & Co., office in 182 Nassau st. and to Herman A. Groen space in 180 7th av to George Peter.

Charles Sheldon; also 159 East 61th st to Joseph E. D. Argyle for Mrs. Henrietta Hirschfleld to Miss Louise E. McGill.

J. C. P. E. Murray rented the dwelling at 327 East 73rd st for Mrs. Helen Adams to the Scarsdale Rural and Suburban.

THE CROSS & BROWN CO. leased the following

THE CHARLES F. NOYES CO. leased a floor in the Hanover building, 124-132 Pearl st. to Edward E. Pearson.

THE CHARLES F. NOYES CO. leased a suite of offices in the Smith-Gray building to John E. Murray.

THE CHARLES F. NOYES CO. leased 8 West 9th st, a

ELLIMAN leased 8 West 9th st, a

THE CHARLES F. NOYES CO. leased the following

W. 7th av to Dr. W. E. Wilkinson, and for the Claremont Presbyterian Church to

THE CHARLES F. NOYES CO. leased the following

THE CHARLES F. NOYES CO. leased a floor in 111-115 Spring st to Schneider & Friedman, of 10 Park place.

THE CHARLES F. NOYES CO. leased a floor in 160-162 E. 52nd st to Kroeger & Co., of 45 Exchange st.

THE CHARLES F. NOYES CO. leased a floor in 234-236 E. 22nd st to W. A. Pond to "McBride" the parlor for a term of years.

THE CHARLES F. NOYES CO. leased a floor in 110-112 E. 42nd st to nie in 93 7th av to George Peter.

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PEASE & ELLIMAN leased the store in 50 West 46th st. to Mrs. Frances Green for a term of years. J. S. Dumont for 20 years, and 203 West 58th st. to Mr. and Mrs. Henry Scher, for a term of years.

JOHN X. GOLDSING leased in 44 and 45 Cedar st., at the corner of 20th st., to George H. L. R. Halsey & Co., of 141 Broadway.

PEASE & ELLIMAN leased, at 210 West 58th st., for a term of years, the building at 114 West 39th st., to Frederick C. L. Baldwin, of 220 Broadway.

PEASE & ELLIMAN leased, at 210 West 58th st., for a term of years, the building at 215 West 58th st., to John A. F. S. Bownson, of 195 Pine st.

Pease & ELLIMAN leased a goodwill to a client for the Tenth Realty Co., Max Thora, president, for a term of years. Included in the rent was about $50,000 a year.

About 5,000 sq. ft. of office space to the Minsker Co., for a term of years. The Minsker company will erect a 10-story building at 125 West 39th st., to the Tenth Realty Co for a term of years. This completes the rental of the entire building.

R. A. GALLAGHER leased a room at 25 West 42nd st., for a term of years. The lessee, who will operate it as a movie theatre for the lessee, for occupation to June 15, 1913.

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Leases (Continued).

JAMES A. SHEERAN leased to Catherine

FRANK H. TYLER
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HARRY M. LEWIS
REAL ESTATE
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Los Angeles
April 26, 1913

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MALCOLM E. SMITH has been appointed agent of 129 West 94th St.

BROOKLYN:

CARLTON 4770-4771-TELEPHONE-Hanover 63

Telephone, 4204; 4205

412 FULTON ST.

BROOKLYN

BROOKLYN

189 MONTAEGUE ST.

Brooklyn, between North 3d and North 4th sts.

ROBERT H. COWDEN & CO. have been appointed agents of 122 and 124 West 84th St.

ROBERT H. COWDEN & CO. have been appointed agents of 122 and 124 West 84th St.

412 FULTON ST.

189 MONTAGUE ST.

BROOKLYN

BROOKLYN

FEASE & ELLIMAN, 451 West 50th, to Mr. and Mrs. Robert S. Doubleday.

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LEONARD C. FRANK, 451 West 50th, to Mr. and Mrs. Robert S. Doubleday.

EGERTON R. ZEITBLITZ, 108 West 82nd St., to Mr. and Mrs. Robert S. Doubleday.

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MAYOR S. A. AUSTIN, Real Estate, for­

ermy of 71-73 Nassau st, has moved to 30

ESTHER M. VICKERS, POLICY & CO. , nego­

tiation, by the sale of the base of a large store at 81 East 21st st for $250,000 for A. Buz, who took title last

The Roffler Construction Co. is the

the following concerns with whom the Mordecais

real estate and building on their own account

who have removed their offices trom 135 Broad­

Si

the nation and the nearest station is from 5 to 6 blocks

part ot New York City, whether members of tbe

sired that all property owners interested in this

for 20 years from last February.

$83,250 a year for the properly. The lease is

and shows that the lessees will pay a rental of

hrm name now is Burke Stone, Incorporated.

real estate business ot his father, the late

acquired several of the properties of the Im­

eral of the company that bought the site ot the old

Building Company was incorporated at Albany

contract to erect the building. The Equitable

of the expense. Neither ot the petitioners refers

110-112 5th av. northwest corner of 16th st. It is de­

Engineer Lewis says It might be practicable

and offices that are thoroughly organ­

ers of a defunct banking institution, which has

years, has been finally settled. In accordance

with this decision, all stockholders of institu­

ers have argued in the courts for the last thirty

of the largest cities are shown as fol­

ton, $1,118,992,100; Jersey City, $181,481,409. 

Boston. $278,171,478; Jersev City. $10,317 760. 

Chicago. .3.3 per cent. In order to make a com­

the above totals for Chicago by

to multiply the above totals for Chicago by

against the Improvement

Property Valuation in Great Cities.

The total assessed valuation of taxable prop­

104 cities having a population of more

New York, $7,044,192,074 • Chicago

Boston, $1,458,851,880; Jersey City, $141,481,809.

Brooklyn, $1,374,349; Jersey City, $100,173,053.

Both. $27,341,478; Jersey City. $17,971,686.

Borough of The Bronx. A hearing

receiving a rebate on the second half, which is

reduced by the Finance Department and are now

we know we can sell, rent or manage your

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Brooklyn Real Estate

Brooklyn Real Estate Brokers

Chas. L. Gilbert, President

Brooklyn

Brooklyn

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Brooklyn Brokers & Easement Managers

Chas. L. Gilbert, President

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Brooklyn
Brokers, Attention!  
The Realty Associates desire to co-operate with brokers in every way possible. We sell property on easy terms, paying full commissions to brokers.  
We have lots, flats, dwellings, and business property in all parts of Brooklyn, making a specialty of our well known Easy Housekeeping Homes in Prospect Park East, Fifty-Fourth Street and other sections of Brooklyn.  
It will pay you to get in touch with us.

Realty Associates  
Capital and Surplus $5,000,000  
162 REMSEN ST. BROOKLYN  
Telephone 648 Main

Brooklyn, April 26, 1913

Money to Loan on First Mortgages 4% and 5%

Joseph T. McMahon  
REAL ESTATE AND MORTGAGE LOANS  
188 and 190 MONTAGUE STREET  
BROOKLYN  
Telephone 834 Main

S. WELSCH  
207 MONTAGUE STREET  
BROOKLYN  
Telephone 2730 Main

S. WELSCH

Suburban Long Island.  
The striking feature of the suburban real estate situation just now is the number of new developments and speculative activity in the City of New York that are having a direct influence on Long Island.  
One of the most important and promising of these developments is the Long Island Railroad, which is being extended from Brooklyn, on the Manhattan side of the Bay, through Chicago and the suburbs of Long Island, to Hempstead, on the Nassau side of the Bay.  
This railroad will provide a quick and easy means of transportation for the people of the City of New York, and will also connect the City of New York with the various suburbs of Long Island.

An Agent's Compensation.  
Editor of the RECORD AND GUIDE:  
Our correspondent from you whether he is liable to a commission un- 

der the following circumstances:  

The Comissioner will require the agent to produce the original order for the sale of the property, showing that he was employed to sell it.

The tax will be payable at the office of the Commissioner of Internal Revenue in the district where the property is situated.  

The tax must be paid at the time of the sale of the property, and the tax receipt must be delivered to the purchaser at the time of the sale.

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

Lawyers Title Insurance & Trust Co.  
CAPITAL $4,000,000 — SURPLUS $5,500,000

160 Broadway, Manhattan  
1625 St. Nicholas Avenue, Manhattan  
381-383 East 149th Street

188 Montague St., Brooklyn  
1854 Broadway, Brooklyn  
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Approved Fire Appliances  
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Labeled Hose Racks  
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Gasoline Cans  
FIRE AXES and HOOKS

Send for Catalogue and Prices

SAFETY FIRE EXTINGUISHER CO.  
291-3 Seventh Ave. Tel. 3356 Mad. Sq. New York

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BUILDING ALTERATIONS
STORE FRONTS  
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OFFICE PARTITIONS  
ARCHITECTURAL WOODWORK

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Scientific Building Operation  
It is the only book ever published about Building Management.

Its 290 pages are crammed full of comparative costs and valuable suggestions on operating buildings, all written by building owners and managers.

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Price $2.50 Postpaid

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918 CITY HALL SQUARE BUILDING, CHICAGO

Over $481,000,000

are paid out every year for the maintenance of Buildings in the Metropolitan District, and the RECORD AND GUIDE is the only class paper devoted to the interests of Building Managers in this territory.
Moving Day

Moving day discloses the fact that most of the moving vans are depositing their loads in front of buildings equipped for electric service.

Modern families demand electric light in front of buildings depositing their loads in front of buildings.

The Orleans Illuminating Co.

It is expected the Whitehall-Montague street route, which will be the first step in the construction of the Long Island-Manhattan tunnel of the New York Municipal Elec­

 improvement Co.

ny-Manhattan tunnel of the New York Municipal

improvement Co.

Record and Guide

April 26, 1913

Moving Day

消息显示，大部分的搬家日都发生在周六，因为这一天的电力供应情况通常较好。电灯公司在周六的电力供应情况通常较好，因为这一天人们通常不会在家，所以电力公司的供电压力较小。因此，电灯公司通常会在周六进行电力供应的维护工作。

Moving Day

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improvement Co.
The Opportunity to Make Money
is given to you by the
State of New York
Banking Department
Liquidator of The Carnegie Trust Co. and The Northern Bank of N. Y.
Authorizing the absolute and unreserved
Auction Sale of 3019 separate Lots
formerly the
Morris Park Race Track
Bronx Borough, New York City
Beginning on May 31st, 1913 and continuing
June 2nd and every day thereafter until every lot is sold,
70% can remain on mortgage.
Title insured free by Lawyers Title Ins. & Trust Co.
Send for maps and particulars to
J. Clarence Davies, 149th St. and 3d Ave., New York City
Joseph P. Day, 31 Nassau Street, New York City
Agents & Auctioneers
RECORD AND GUIDE
April 26, 1913
891

166TH st, 435 E (*), ns, 127.11 e Park
av, runs no32xw93.6 to Park av (Nos 402-
8) and 2.3x113.8x188x1.4x1x2x9x2x6x
sw. stvy56x Sw. bkg. 10 log; $3,728.97; sub
to a mgt of $75,000; Jno G. Dolson. 4,900
170TH st, 304 E (*), ss. 36.9 w Clay av.
16.1x74.4x16.8x74.4, 2 & 3-sty fr dwg; due,
$1,577.15; T&c, $419.82; Paul Armitage.

Amsterdam av, 151, ot. 10.2 s 47th, 55
100, 4-sty bk itd & std; voluntary. Jno
C. Foster. 26,750

Andrews av, 2266, ss, 150.8 s 191st, 25.1x
16.8x74.4, 2 & 3-sty fr dwg; withdrawn. —

Briggs av, es, 121.6 s 196th, 25.1x
15.5x75; T&c, $1,000; Peter S. O'Hara.

Central Park W, nwc 150th, 106.1xx106,
5-stry bk itd; voluntary; bid in at $400.

College av, 1273, wn, 340 s 169th, 20.8x5
5-stry fr dwg; due, $2,418.67; T&c, $711.44;
Piedmont Co. 5,000

Nagle av, ss, 330 w Ellwood, 56x250,
vacant; due, $4,489.96; T&c, $31.90; Wm A
Knapp.

Nicholson av, 724, 172x194, 5-stry & bk
fr dwg; voluntary; bid in at $14,350.

3d av, 3704, es, 52.7 s 170th, 26x100, 5-
stry bk itd & std; due, $15,127.92; T&c,
$690.68; Henry Rubino. 16,275

3d av, 1194 (*), ss, 120.7 n 16th, 26x125,
6-stry bk itd & std; due, $12,180.17; T
&c, $326.00; Farmers & Manufacturers Na-
tional Bank of Poughkeepsie. 37,500

HENRY BRADY.

4th av, 1213 (*), es, 185 e 7 av, 27.6x99.11,
5-stry bk laundry; due, $22,998.72; T&c,
$6,374.18; Geo W. Sillerson.

137TH st, 213 W, ns, 193 w 7 av, 19.6x
99.11, 3-stry & bk std dwg; due, $13,766.72;
T&c, $156.83; Germania Life Ins. Co. 10,000

4TH av, 187, see Union sq E, 30.

JAMES L. WELLS.

23rd st E, nwc Paulding av, 95x114,
Wakefield; withdrawn.

Union sq E, 30, or 4 av, 187 (*), es. 126.8
n 14th. 26x125, 3-stry bk itd & std bldg;
1-sty ext; due, $107,361.33; T&c, $1,100; Jno
H. Hicks. 50,000

25TH st W, nwc 81 w 7 av, 6x98, part lOlt
3-sty bldg; Jno CL Clark. 100
Borough of Brooklyn.

The following are the sales that have been recorded at the end of the week ending April 23, 1913, at the Brooklyn Sales rooms, 132 East Broadway.

WM. H. SMITH.

MIDNIGHT ST., no. 110, no Marcy ave, 40 ft.

SULLIVAN, 1,600.

37.6x102.2, 6-sty bk int; due, $10,695.96; T&c.

Wm Gremler.

105, Wakefield; Lillie Winkens et al—Louise Lauria (A), 43 Nassau; Jas V Mitchell (R), due $8,565.81; T&c.; Herbert Barry.

JULIOoth, 216 E, see Park ave, 3125.

3-sty bk int; due, $27,000.97; T&c. $1,980.80.; sub to two prior mtgs

PITTY, T, ave, no. 100, grand, 25x100, 5-sty bk & str & 2-sty bk dwg; Fishman et al; B Clarence Forrest (A), 25 Pine; Fisher; Henry S. Hirschberg (R); due $15,406.76; T&c. $631.04; sub to mtg $14,400; mtg recorded July 10 fig; Joseph P Day.

PARK, 352, sec 190th (No 310), 25x88.58.; 2-sty & b fr & dwg & 2-sty & b fr stable; Bryden & Lyon (R), 822 Grand; due $10,500; T&c. $363.55; Joseph P Day.

JACKSON, B, 83-10, no. 99, 50x132, 6-sty bk int; due, $17,300.10; title, c which Adolph Schlesinger had by virtue of sale of all assets of the firm of Adolph Schlesinger & Co. on Mar 5'12, or since; Edw S Napolis (A). 63 Bway; Rapallo & Kennedy (R), due $178.58; T&c. $487.79; Joseph P Day.

116th st, 315, s. av, 19.6x95; Maria S. Phillips, 3,500.

2-sty bk church ; Warren McConihe—Anna Schlesinger, educator, 425 W 57th; due $220; Wm L Douglass (R).

132D St., ss, 36 W, av, 25x100, 5-sty bk int & str bldg; Louis Masbach—Jas Jordan (R), due $28,114.79; T&c. $374.05; Henry Brady.

THE MONT av or 177th st. ss, 181.8 w Montgometry av. 25.5x98,—x94.2 ; vacant; Kath...
Exclusive Feature
OF THE
Real Estate Directory

Our Cumulative Bulletin obviates all labor of posting records, and gives a complete transcript of the deed including a description of the property.

We can’t explain all the advantages of the Cumulative Bulletin in this announcement, but a sample copy will give you the idea—one will be sent free on request.

There are six other exclusive features of THE REAL ESTATE DIRECTORY, any one of which is worth the full subscription price.

The Real Estate Directory is more complete than ever. You should examine a copy at once.

The Realty Records Co.
11 E. 24th Street New York
No Legal Sales advertised for this day.

APRIL 26.

No Legal Sales advertised for this day.

APRIL 27.

The following advertised legal sales will be held at the Brooklyn Salesrooms, 180 Smith Street, except as otherwise stated.

APRIL 26.

No Legal Sales advertised for this day.
Real Estate Operators

ELIAS A. COHEN
Real Estate Operator
198 BROADWAY
Telephone, 505-5050 Cortlandt

FISHER LEWINE
IRVING I. LEWINE
Real Estate Operators
Telephone 925 Cort. 135 BROADWAY

HARRIS & MAURICE
MANDELBAUM
Real Estate Operators
Telephone 611 Cort. 135 BROADWAY

RUDOLPH WALLACH CO., Inc.
Real Estate Operators
68 WILLIAM ST. Phone John 6129

LOWENFELD & PRAGER
Real Estate Operators
149 BROADWAY. Tel. 7263 Cortlandt

Mount Vernon
Anderson Realty Company
William S. Anderson, President
Mount Vernon and Southern Westchester
REAL ESTATE
TWENTY TWO EAST FIRST STREET
MOUNT VERNON, N. Y.
"The Busy Corner"
Tel. 935 Mt. Vernon

Franklin S. Bailey
Real Estate and Insurance
Management of Estates Est. 1832. 162 E. 23rd St.

John J. Boylan
Real Estate Agent, Broker and Appraiser
402 W. 51st St. Tel. 1790 Columbus. 163 Bway.

Braude-Papae Company
REAL ESTATE, LOANS, INSURANCE
Management of Estates
58 W. 44th St. Phone 6137

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Tel. 2597 Moline, 1055 BO. BOULEVARD
One block from Simpson Street Subway Sta.

W. E. & W. I. Brown, Inc.
Real Estate Brokers and Appraisers
2512 THIRD AVE., bet. 146th and 147th Sts.

W. M. A. Cokeley
Appraiser, East Bronx
Room 3145 GRAND CENTRAL TERMINAL, S. Y.
1123 FOURTH AVENUE, BRONX

O'Hara Brothers
Real Estate and Appraisers
BROXON PROGRESS
Phone 415 Tremont. WEBSTER AVE. & 100th St.

Edward Polak
Real Estate, Broker, Appraiser
ARE-CO BLDG. 149th St., Cor. 31 AVE.

Dudley Walltears & Hull
Auctioneers, Appraisers, Brokers, Agents
REAL ESTATE—LOANS
135 BROADWAY, Telephone 335 Cortlandt
16-20 WEST 34th St., Telephone 379 Greeley

Frost, Palmer & Co.
INVESTMENTS IN LOFT BUILDINGS
PENN DISTRICT
1133 BROADWAY, St. James Bide, at 26th St.
Phone 6735 Madison Square

George V. McNally
Real Estate, Insurance, Mortgages
47 WEST 34TH STREET
Telephone, 425-427 Greeley

Allen J. C. Schmuck
Real Estate Investments
Mortgage Loans
47 WEST 34TH STREET
Telephone, 2711 Greeley

Thomas Watson & Son
Real Estate Agents and Brokers
200 NINTH AVENUE, Near 234 Street
Telephone 1461 Chevy
Estates Managed
Renting a Specialty

John Armstrong
Real Estate Agent and Broker
Tel., 211 Harlem. 1054 Third Ave., Cor. 100th St.

W. & I. Axelrod Co., Inc.
Real Estate
547 West 110th Street, Cor., Broadway
Morning Side 2149

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Management of Estates Est. 1832. 162 E. 23rd St.

John J. Boylan
Real Estate Agent, Broker and Appraiser
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Edward Polak
Real Estate, Broker, Appraiser
ARE-CO BLDG. 149th St., Cor. 31 AVE.

Chas. Buermann & Co.
Agents, Brokers, Appraisers, Loans
Established 1906
507 GRAND STREET
Phone 238 Orchard

Goodwin & Goodwin
Real Estate and Insurance
Management of Estates a Specialty
Lemon Ave., N. E. cor. 123rd St., Tel. 6500 H'Tm

Bryan L. Kenneley
Auctioneer, Real Estate and Loan Broker
116 BROADWAY Business Established 1847

Benjamin R. Lummis
25 WEST 33rd STREET

Thos. F. McLaughlin
Real Estate and Insurance
Tel. 3555 Bryant 25 WEST 43ST STREET

Louis V. O'Donohue
Real Estate and Insurance
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New York's Pioneer Negro Real Estate Agents
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Real Estate, Loans and Insurance
Bridge M. Vickers
150-194 Bowery

Jno. M. Royall
REAL ESTATE AGENT AND BROKER
21 W. 124TH Street. Phone 3555 Harlem

Schindler & Liebler
Real Estate and Insurance
Tel. 6349 Lemon. 1301 THIRD AVE., cor. 75th St.
Branch, 2121 Bway.—Tel. Audubon 7212

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Established 1856
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James A. Shearan
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1250 Lexington Ave., above 84th St. Phone Lenox 1058

GEO. Price
Real Estate Broker, Appraiser, Auctioneer
120th St., Cor. Third Ave. Phone Madison 572

John A. Steinmetz
Real Estate Wanted, Sold and Exchanged
1005 E. 109th St. BROXON PROGRESS
Phone 942 Tremont. LOANS NEGOTIATED

Telephone Ullman
36 W. 37th St. New York
Real Estate and Branches
3221 WHITE PLAINS AVE., above 207th St.

Wilbur L. Varian
Real Estate
2777 Webster Ave., Opp. Bronx Park 1, S.

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Each error costs you anywhere from $1.00 to $1000, in lost time and opportunity. We can furnish you with an almost perfect system. A really good service is very expensive to prepare and we cater only to those who want the best.

Write for seven exclusive features in the Real Estate Directory, any one of which is worth the full subscription price, more complete than ever. You should examine a copy at once.

Realty Records Company
11 East 24th St., New York
OCEAN pkwy, see road from Sheepshead Bay to Young Men's Christian Ass'n.

APRIL 19.

22D st, 212-15 E: Wilkens Furniture Co—same; Jan 23'13. 500.00

67x84 las, 12E; Wm. Simonetti—Hyde & Behman Amusement Co—same.

34TH st, 112-19 E: Louis Frisse—Robt. Gibson; Fredk J. Ashfield & Sons. 800.28

BERGEN St. 114-20 E; 22D st, 115-19 E; Wm. H. Pearse.

45TH st. 17-21 W; 131-15 E: also 129-13 E: Frederick Iron Works—Nora Constn Co (153). 750.00

23D st, 114-20 E; 22D st, 113-19 E: same.

W 2D st, es, 147 n Neptune av, —x—; Giuseppe Agneto—Wm. Pollack. 600.00

S-AME prop; Goldfein Bros—same. 125.00

W 10TH st, 22-26 E; 6W: Kingston Foundry Co—Jos. H. Carr (170). 137.90

SAME prop; Geo Mulligan Co—same; May 12'13. 500.00

10TH av. nec 110th; Selly Iron Works. Inc—same; May 13'13. 298.66

WASHINGTON av, nec 150th; 600.00

Bklyn Fireproof Sash & Door Co—Defender Constn Co et al; Mar 7'13. 465.00

SAME prop; Defender Constn Co et al; Mar 7'13. 499.00

ALBANY av, ws. 815.1 s Westchester av; Louis Weinberger—same; Apr 30'13.

30,238.75

21D st, 250 las 6 W; Bklyn Fireproof Sash & Door Co—same; Apr 30'13.

SAME prop; Defender Constn Co et al; Mar 7'13. 600.00

BROOKLYN av, ws. 100; 130.00

308, 12TH st, 309-13 E: Waldhauer Stevens Co—same; Mar 28'13. 120.00

34TH st, 50, 215 W; Ornament Constn Co. 1,230.90

O'Connell & Von Wagner Constn Co. 164.00

Theodore B. BERRI St. 260; S 1ST st, 94; N STH st, 127 1/2 av. 80 sw Benson av. 20x70x20-x65 : Webster Iron Works (153). 1,775.00

LIBERTY av, xnw 525.2 xsw 424 xsw 201.11 to beg; also LAND under water.

that of the Contractor or Sub-Contractor.

First name is that of the Lienor, the second that of the Owner or Lessee, and the third that of Contractor or Sub-Contractor.

May 5'13. 1,300.00

16TH av, 237x141; 23D st, 114-20 E; 22D st, 115-19 E: Wm. H. Pearse.

45TH st, 405 W; Wm G Clark-Jno Delafield—same; Apr 30'13.

PARK av, 333; Jos Llewellyn—Pasquale Di Minna & Levy & Co.

120.00

MISCELLANEOUS SATISFIED LIENS.

First names that of the Licensor, the second of the Owner or Lessee, and the third that of Contractor or Sub-Contractor.

City of New York; Dr. John S. G. Harnett—same; April 26, 1913.

Frank Green—Hannah M Coast, 126 E 234th St. 114-20 E; also 22D st, 113-19 E:

Theodore B. BERRI St. 260; S 1ST st, 94; N STH st, 127 1/2 av. 80 sw Benson av. 20x70x20-x65 : Webster Iron Works (153). 1,775.00

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LIBERTY av, xnw 525.2 xsw 424 xsw 201.11 to beg; also LAND under water.
BOROUGH OF BROOKLYN.

Borough of Brooklyn. April 17, 18, 19, 21, 22 & 23.

ORDERS SERVED.

(First name is location of property; second that of the person upon whom order has been served. Letters denoting the occupant's trade or profession are arranged alphabetically by name shown where possible. Names and numbers are omitted from these records.)

MANHATTAN ORDERS SERVED.

Breckler, 274 E. 63d St., $5,000.
J. K. S. Realty Corp., 115 W. 39th St., $5,000.
J. E. McLaughlin, 406 W. 37th St., $5,000.
K. E. B. Realty Corp., 1418 1st Ave., $5,000.

ORDERS SERVED.

No Attachments filed this day.

BROOKLYN BUILT ORDERS

The first name is that of the Lender, the second that of the Borrower.

No Satisfied Mechanics Liens filed this day.

PLOT begins at mean high water mark Ruffle Bar Channel.

DISCHARGED by bond.

DISCHARGED by order of Court.

DISCHARGED.

EDWARD T. BURKHARDT, Recorder (April 16).

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

A-- Fire Brick.
B-- Fireclay Brick.
C-- Fireclay Structural.
D-- Fire Alarm and Electrical Installations.
E-- Fire Hose and Nozzles.
F-- Exposed Bar and Rubbish.
G-- Gasoline and Other Explosives.
H-- Vertical, Inflammable Oil and Explosives.
I-- Dry-ice.
J-- Dangerous condition of heating or power plant.
O-- Discontinue use of Oil Lamps.

DISCHARGED.

DAVID L. FISH, Commissioner (April 16).

ORDERS SERVED.

No Attachments filed this day.

BROOKLYN BUILT ORDERS

The first name is that of the Lender, the second that of the Borrower.

No Satisfied Mechanics Liens filed this day.

PLOT begins at mean high water mark Ruffle Bar Channel.

DISCHARGED by bond.

DISCHARGED by order of Court.

DISCHARGED.

EDWARD T. BURKHARDT, Recorder (April 16).

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

A-- Fire Brick.
B-- Fireclay Brick.
C-- Fireclay Structural.
D-- Fire Alarm and Electrical Installations.
E-- Fire Hose and Nozzles.
F-- Exposed Bar and Rubbish.
G-- Gasoline and Other Explosives.
H-- Vertical, Inflammable Oil and Explosives.
I-- Dry-ice.
J-- Dangerous condition of heating or power plant.
O-- Discontinue use of Oil Lamps.

DISCHARGED.

DAVID L. FISH, Commissioner (April 16).

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Ward 2

**RECORD AND GUIDE**

April 26, 1913

**BRONX ORDERS SERVED**

125th St., 214 B—Callan Bros.

Billy's Restaurant

Kilkenny, C. L. 

Holland

Morris Heights, Harlem River & 15th St.

C. A. M.

Washington, 2195—Empire Photoplay Corp.


Washington, 2195—Thomson—Hart.

Westchester, 1832—Fallon Brit.

West 132nd St., 3784

Jerome Ave., 278, 345—Stearns & Co.

West 138th St., 3863—Joseph Abramson

5th Ave., 2112—Harry A. Herts

Empire Photoplay Corp.

73 West 58th St., 381-387 Columbus Ave.

**BROOKLYN ORDERS SERVED**

Addison av, 284-8—Mary Kranicheld

Addison av, 284-8—Morris Rudnick

Ames la, 92nd St. (L I City)—Star Silk Mills.

Bedford av, 542—Joseph McGrath

Bedford av, 542—Ferdinand Hosch

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CURRENT BUILDING OPERATIONS

Including Contemplated Construction, Bids Wanted, Contracts Awarded, Plans Filed for Government, State and Municipal Work

Charles C. Haight, architect, 457th Avenue, has plans in course for a twenty-story parish house to be erected by the Church of the Holy Communion, of which the Rev. Dr. Henry Motett is pastor. The new house, which has moved to the church's property at the northeast corner of Sixth avenue and 26th street. The building will cover a frontage of about 89 feet with a depth of 60 feet, taking in 47-49 West 20th street. Two of the upper floors will be occupied by a gymnasium and adequate provision will be made for other branches of educational and social work. The estimated cost is placed at $500,000.

New Restaurant to Replace Dolan's.
Francis Hustace, of Montclair, N. J., now owner of Dolan's restaurant property at 31 Park Row, on Broadway, 22nd street, 258 x 511 feet, is having plans prepared by H. R. Wilson & Co., of 111 South Michigan avenue, Chicago, for a fourteen-story building to replace the three-story structure now occupying the premises. John R. Thompson, of 136 North Sixth street, Chicago, is the lessee, and in all probability will open a new restaurant there. The site is now being cleared.

Broadway and 181st Street Taxpayer.
The Estate of Robert E. Westcott, 33 West 42d street, has moved to the Madison Avenue and 42d Street Building. The first story is now being cleared.

P. W. STEELE, architect, formerly of 31 West 39th street, has moved to the Madison Avenue and 42d Street Building. He is in charge.

Frank H. builder, formerly of 1435 Park Avenue, has moved to the Madison Avenue and 42d Street Building.

JOSEPH R. CARTER, builder, formerly of 1123 Broadway, has moved to the Madison Avenue and 42d Street Building.

H. C. ROSEBEL, architect, formerly of 1123 Broadway, has moved to the Madison Avenue and 42d Street Building.

The Estate of Robert E. Westcott, 33 West 42d street, has moved to the Madison Avenue and 42d Street Building.

GEORGE F. BANCROFT, 1123 Broadway, has moved to the Madison Avenue and 42d Street Building.

THE EQUITABLE OFFICE BUILDING CORPORATION, Walker Drew, Commissioner, C. H. Cheyney, Secretary and Treasurer, will move to 501 Madison Avenue on May 1 at 3:00 p.m. Telephone Madison 2612.

The Equitable Office Building Corporation, 1123 Broadway, has moved to the Madison Avenue and 42d Street Building.


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The Equitable Office Building Corporation, 1123 Broadway, has moved to the Madison Avenue and 42d Street Building.
WASHINGTON AV.—The Germania Life Insurance Co., has taken 106x110 ft. on Pennsylvania av., to be erected on the northwest corner of Pennsylvania av. and Cathedral Parkway for John A. Sonntag, 2 Lexington av., for $50,000. WADSWORTH AV.—Sommerfeld & Steckler, 31 Union sq., have completed plans for a 2-sty tenant, 111x120 ft., to be erected at the southeast corner of Wadsworth av. and 125th st., for $100,000. VIMILKYE AV.—Sommerfeld & Steckler, 31 Union sq., have completed plans for two 5-sty tenements to be erected at the southeast corner of Vimeyke av. and Hawthorne st., for the Jean Wood Construction Co., 35 Nassau st., owner. Cost about $100,000. SHERMAN AV.—Moore & Landisdel, 15th st., have completed plans for two 5-sty tenements to be erected at the southeast corner of Sherman av. and Park st. for the Vereyke Realty Co., 3835 10th av. One measuring 250 ft., to cost $150,000, and other 65x80 ft., to cost $70,000. 654 GOLDEN HILL AV.—Alfred B. Borden, 62 West 65th st., has plans for altering the tenement buildings to be erected at the southwest corner of 45th st. and 10th av., for the Robert T. Lyons, 505 Sth av., owner. Cost about $50,000. 52D ST.—P. P. Piatt, 1128 Park av., is taking bids on the general contract for a 12-sty building to be erected at 1128-30 Park av., for the owners. Cost about $500,000. 10TH AV.—Michael Dowd, 2541 Valentine av, is preparing plans for the 5-sty brick and stone tenement to be erected at the northwest corner of 10th av. and 25th st., for the Lawrence Park Realty Co., Lawrence Park, owner. Cost about $50,000. 31 UNION SQ.—H. M. Peck, 25 East 26th st, has plans for an office and tenement building to be erected at 26-27 West 25th st., for A. C. Pierson & W. M. Goodrich. Cost about $150,000. 68TH ST.—Trowbridge & Livingston, 527 Sth av., are preparing plans for the 5-sty brick and stone tenement to be erected at 527 Sth av., for the A. A. Cohran, 255th st., to cost $80,000. 158TH ST.—The American Realty Co., 505 Sth av., has plans for two 5-sty tenements, 280x95 ft. 525 Sth st., for Miss H. A. Taylor, of South Portland, owner. Cost about $100,000. ARDEN ST.—The Mary Realty Co., 2050 Broadway, contemplates the erection of an apartment house at the southeast corner of Arden st. and Broadway, for the owner. 115TH ST.—John Katzman, 790 Riverside Drive, has plans for two apartment houses in the north side of 131st st., 100 ft. west of Amsterdam av. Dwellings 69TH ST.—M. S. D. 541 Valentine av., has purchased the northwest corner of 10th av. and 300th st., a plot measuring 100x100 ft. No building operations are contemplated at this time. 69TH ST.—Trowbridge & Livingston, 527 Sth av., are preparing plans for the 5-sty brick and tenement house to be erected at 527 Sth st. for James Paul, 102 Sth st., to cost about $150,000. 69TH ST.—A client of the Kovack Construction Co., 254 Alexander av., has purchased the block front in the north side of 130th st., between Hughes and Belmont av., for the owner. Plans have been made and all necessary steps taken to commence operations. 69TH ST.—C. B. Meyers, 1 1st Sth av., is preparing plans for a 2-sty house, 50x90 ft., to be erected at 510, 511 and 512 Sth av., for the owners. Pierson & Goodrich, 255th st., are general contractors. Cost about $100,000. 182ND ST.—A client of the Kovacks Construction Co., 254 Alexander av., has purchased the block front in the north side of 140th st., between Hughes and Belmont av., for the Brown & Company. Cost $600,000. 182ND ST.—The Lawrence Realty Co., 258-259 West 140th st., have completed plans for the 10-sty apartment house, 126x120 ft., to be erected at 125 East 140th st., for J. W. Aitkin, 28 West 54th st., for 125th St. Construction Co., 35 Nassau st., owner. Cost about $300,000. 153RD ST.—The Germania Life Insurance Co., has purchased a plot 50x100 ft. on Hamilton av., for the northwest corner of 153rd st. and Baretto av., for the owners. Pierson & Goodrich, 255th st., are general contractors. Cost about $100,000. 30-280W ST.—The Burnett Weil Construction Co., 1028 Second av., is preparing plans for the 10-sty apartment house, 126x120 ft., to be erected at the northeast corner of 30-280 West 30th st. for the Burnett Weil Construction Co., 1028 Second av., lessee. Pierson & Goodrich, 255th st., are general contractors. Cost about $200,000. 35TH ST.—Maximin Zinke, 725 av., has been commissioned by the 103-110 West Twentysixth st., in favor of Edison Service, is it not conclusive proof that it must be the best method? Proof of Superiority When owners with so wide an experience decide in favor of Edison Service, is it not conclusive proof that it must be the best method? Why not get in touch with us and let us give you further information? The New York Edison Company At Your Service 55 Duane Street Phone Worth 3000 Had Erected 19 Buildings A certain great office and loft structure was recently completed, and is using Edison Service for its light and power. The owners had erected 19 large buildings previous to this; so their experience was very extensive
Contemplated Construction (Continued).

Brooklyn.

APARTMENTS, FLATS AND TENEMENTS.

90TH ST.—Cohn Bros., 301 Stone ave, has commenced work on a 4-story apartment, 30x90 ft, to be erected at the northeast corner of 90th and 3rd ave for Peter Lysaght, owner. Cost about $20,000.

452 MADISON AV.—Dr. A. W. Lawrence has sold to Charles I. Mandel the old dwelling at the northwest corner of 45th and Madison, together with the building thereon. OCEAN AV.—Wood, Harmon & Co. have sold to Charles J. Filene the three-story corner building on Ocean ave and Cortelyou rd, in the Flatbush district, 35x90 ft, designed by Henry T. Thomas, will be improved by three apartment houses.

FACTORIES AND WAREHOUSES.

METROPOLITAN AV.—The sum of $30,000 corporate stock for the construction of a building in which to house the present Manhattan Milling Co. will be donated to the Utah Biscuit Co. in return for the westward block of the home of A. J. Boticelli. The building is to be erected on 134-136 East 39th st, for Thomas Smidt, 134 East 39th st, owner. Cost: $19,000.

PUBLIC BUILDINGS.

BROOKLYN.—Hale to be awarded about May 3 for the brick and steel factory, 185x90 ft, to be erected at 173-181 E. 25th st, for Jay and Plymouth, for the E. W. Bliss Co., Adams and Plymouth, 160 E. 25th st, owners. Cost: $120,000.

HALLS AND CLUBS.

ATLANTA.—Plans have been completed by the various committees of the Board of Public School Commissioners for the erecting funds for a new building to be erected in the vicinity of 402-404 Peachtree st, for Brooklyn.

SCHOOLS AND COLLEGES.

BROOKLYN.—Hale to be awarded about May 3 for the brick and steel factory, 185x90 ft, to be erected at 173-181 E. 25th st, for Jay and Plymouth, for the E. W. Bliss Co., Adams and Plymouth, 160 E. 25th st, owners. Cost: $120,000.

Queens.

APARTMENTS, FLATS AND TENEMENTS.

RIDGWOOD, L. I.—J. L. Berger & Co., 1632 Myrtle ave, have completed plans for a 2-story frame residence, 30x60 ft, to be erected at the northeast corner of 1632 Hollywood and 1630 Myrtle ave, for the general contractor. Cost: $9,000.

RIDGWOOD, L. I.—J. L. Berger & Co., 1632 Myrtle ave, have completed plans for a 3-story brick building, 45x90 ft, to be erected on the east side of Seneca st, 22 ft, north of Stephen st, for L. H. Butts, owner. Cost: $25,000.

SWELLINGS.

JAMAICA, L. I.—Robert Kury, 324 Fulton st, has completed plans for a 2-story frame residence, 30x50 ft, to be erected for Henry Crockett, 317 Central ave, in this place, owner. G. H. Burt, architect. Contract cost about $4,000.

MARSEYTH, L. I.—William Pinn, Fulton st, Jamaica, has completed plans for the second story frame portion, 22x50 ft, to be erected on Clifton st, for Mrs. T. J. McGlynn, a member of the First Presbyterian Church, 320 Central ave, owner. G. Verdanty is being employed as the general contractor. Cost about $2,000.

BROOKLYN, L. I.—J. L. Berger & Co., 1632 Myrtle ave, have completed plans for a 2-story residence, 36x50 ft, to be erected on Croton ave, for Miller & Keepen, 149 North 2nd st, owners. Cost: $12,000.

JAMAICA, L. I.—L. H. T. Jeffrey & Co., Morris Park, L. I., have completed plans for a 2-story frame residence, 35x60 ft, to be erected on Morris ave, for Miller & Keepen, 149 North 2nd st, owners. Cost: $10,000.

FACTORIES AND WAREHOUSES.

RIDGWOOD, L. I.—J. L. Berger & Co., 1632 Myrtle ave, have completed plans for a 3-story brick building, 45x90 ft, to be erected on the east side of Seneca st, 22 ft, north of Stephen st, for L. H. Butts, owner. Cost: $25,000.

BROOKLYN.—Hale to be awarded about May 3 for the brick and steel factory, 185x90 ft, to be erected at 173-181 E. 25th st, for Jay and Plymouth, for the E. W. Bliss Co., Adams and Plymouth, 160 E. 25th st, owners. Cost: $120,000.
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DOUGLAS MANOR.—Grovers at, s, 205 e W 144th St; architect, E. C. Edwards, Woolworth Building, N. Y. C.

ELMERE.—Dumbaus s, at 160 a Lamont Ave; architect, W. Baglane, 865 Madison Ave. Plan No. 1220.

FOREST HILLS.—Olive st at, e, 160 a Grove rd, 1-story frame dwelling, 10x24, shingle roof, 1 family; cost, $1200; owner, J. W. Evarts, 509W 6th st; architect, W. S. Worrall, 9 Twelfth Av, Jamaica. Plan No. 1225.

GROVE AV, 320 s st, 3 btfy frame shed, 32x17, tile roof, 1 family; cost, $500; owner, E. C. Sereh, 328 W 128th st, New York. Plan No. 1243.

Gravel roof, 1 family; cost, $4600; owner, M. J. Frizzelle, 365 E Pleasant Av, N.Y.C. Plan No. 1228.

HORACE, 201 Spring st, 11th st, s at 320 w 137th st, 3-story frame tenement, 35x109, tile roof, 1 family; cost, $10,100; owner, R. W. Wriedt, 120 E 137th st, New York. Plan No. 1225.


PORTLAND.—4th av, s at 400 n 2nd ave, s at 400 n 2nd ave, 2-story frame dwelling, 22x32, tile roof, 1 family; cost, $5000; owner, Cord Meyer Co., Forest Hills. Plan No. 2061.

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PORTLAND ^CEMENT

Four 2-story frame tenements, 23x68; cost, $6500; owner, L. P. Ford, 1166 Waverly pl, L. I. Plan No. 1228.

Four 2-story frame tenements, 28x70; cost, $8500; owner, J. W. Evarts, 509 W 6th st; architect, W. S. Worrall, 9 Twelfth Av, Jamaica. Plan No. 1225.

Two 2-story frame dwellings, 24x32, tile roof, 1 family; cost, $4800; owner, W. E. Noback, 194 Ridgewood av, Brooklyn. Plan No. 1228.

Two 2-story frame dwellings, 18x45, slag roof, 1 family; cost, $2000; owner, Dennis J. Killane, 8 Lafayette av, Glendale; architect, Ole Harrison, 328 Fulton st, Jamaica. Plan No. 1228.

Two 2-story frame dwellings, 20x34, shingle roof, 1 family; cost, $4200; owner, Samuel E. Shauf, 221 11th st, College Point, architect, Geo. L. A. Klaber, 31 11th st, College Point. Plan No. 1225.

Two 2-story frame summer residences, 30x48, shingle roof, 1 family; cost, $4500; owner, Frederic R. Scibb, 24 East 48th st, New York. Plan No. 1229.

Two 2-story frame dwellings, 24x32, tile roof, 1 family; cost, $4800; owner, W. E. Noback, 194 Ridgewood av, Brooklyn; architect, R. H. Ashby, 296 Rockaway rd, Jamaica. Plan No. 1226.
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Rose Bldg, Cor. Bank St.
$5,000 ; owner, Carl Kingsley, West New Brighton; architect and builder, T. Benson, Grant City. Plan No. 218.
$400 ; owner, E. Pollock, 35 Frankfort st, N. Y.; architect and builder, Jos. Vollmer, Kruchvelt. Plan No. 236.
$2,000; owner and builder, Julius De Roch, Grant City, 1-sty frame store, 20x30; cost, $100; owner, John H. Lafarge, Tottenville, 1-sty frame store, 15x35; cost, $100; owner and builder, E. Pollock, 35 Frankfort st, N. Y.; architect and builder, Jos. Vollmer, Kruchvelt. Plan No. 236.
$1,700; owner, Jos. Peidl, Princes Bay; architect and builder, Jos. Vollmer, Kruchvelt. Plan No. 236.
$50; owner and builder, H. W. Putnam, New York. Plan No. 216.
$200; owner and builder, H. W. Putnam, Grant City. Plan No. 220.
$200; owner and builder, H. G. Pierce, Port Richmond. Plan No. 220.
$1,250; owner, E. Pollock, 35 Frankfort st, N. Y.; architect and builder, A. A. Reyker, Port Richmond. Plan No. 220.
$50 ; owner, Louis E. Sohl, Princes Bay; architect and builder, Sam Lafarge, Princes Bay, 1-sty frame shop, 20x20; cost, $50; owner, E. Pollock, 35 Frankfort st, N. Y.; architect and builder, A. A. Reyker, Port Richmond. Plan No. 220.
$100 ; owner, builder and architect, A. J. Berringer, Mariner's Harbor. Plan No. 219.
$400 ; owner, E. Pollock, Port Richmond; architect and builder, H. R. Putnam. Plan No. 219.
$700 ; owner, Paul H. Irvin, Met. Tower, N. Y. C. Plan No. 1267.
$150 ; owner, Francis Cinon, 100 Broadway; architect, Mitchell Bernstein, 131 East 23d St. Plan No. 998.
$5,000 ; owner, Nicola Moncini, South Beach, 3-sty brick hotel and dwelling, 51x71; cost, $2,000; owner and builder, John H. Lafarge, Tottenville; architect and builder, Jos. Vollmer, Kruchvelt. Plan No. 236.
$50 ; owner, Louis Sietz, on e Forest av, 1-sty frame shop, 18x42, tar and gravel roof; cost, $.300; owner, builder and architect, A. R. & J. Firth, Grant City; builder, Paul Coletti. Plan No. 222.
$6.000; owner, Nicola Moncini, South Beach, 3-sty brick hotel and dwelling, 51x71; cost, $2,000; owner and builder, John H. Lafarge, Tottenville; architect and builder, Jos. Vollmer, Kruchvelt. Plan No. 236.
$3.950; owner, Chas. Jones, Tottenville, architect and builder, T. Benson, Grant City. Plan No. 219.
$75 ; owner, Paul H. Irvin, Met. Tower, N. Y. C. Plan No. 1267.
$375 ; owner and builder, A. A. Reyker, Port Richmond. Plan No. 220.
$1,650; architect and builder, H. R. Putnam. Plan No. 219.
$350; owner and builder, A. A. Reyker, Port Richmond. Plan No. 220.
$3,950; owner, A. E. & C. E. Leadley, Grant City, 1-sty tile bungalow, 13x38; cost, $700; owner and builder, E. Pollock, 35 Frankfort st, N. Y.; architect and builder, A. A. Reyker, Port Richmond. Plan No. 220.
STOCKTON AV, s. s, 140 w Throop av, exteri­
or alterations to 3-sty dwelling; cost, $850; owner, M. Waldman. Plan No. 2115.

HAMBURG AV, n. w cor Fremantl st, exteri­
or alterations to 3-sty dwelling; cost, $850; owner, Jacob S. Ball, on premises; architect, Louis H. Stang. Plan No. 2116.

HIGHLAND VIEW AV, s. c. 25 W 23d st, plumb­
ing to 3-sty hotel; cost, $500; owner, H. C. McDonald. Surf av and West 24th st Plan No. 2117.

HUGSON AV, n. c cor Johnst st, exterior and interi­
ior alterations to 3-sty store and dwelling; cost, $450; owner, Louis A. Dietz. Plan No. 2118.

KNUCKEBOCHER AV, s. c cor Harman st, exteri­
or and interior alterations to 3-sty store and dwelling; cost, $500; owner, C. P. C. G. 1 Madison av. Architect, Joseph A. Knucklebocher. Plan No. 2119.

MARY AV, e. s, 241 Park av. exterior and interi­
or alterations to 3-sty dwelling; cost, $450; owner, Adelina Salkowicz. 90 South 14th av. Plan No. 2120.

ROTH AV, n. c, 145 w Kingsland av, exteri­
or alterations to 2-sty store and dwelling; cost, $250; owner, J. H. Mandell. 90 Broadway. Plan No. 2121.

CHYLAV AV, w. s, 20 w Van st, exterior and interi­
or alterations to 3-sty store dwelling; cost, $900; owner. A. W. P. 800 Broadway. Plan No. 2122.

LYNCH AV, n. c, 210 Johnson av; architect, 2nd.

MANSFIELD AV, n. c, 145 Dimas av. exterior and interi­
or alterations to 4-sty dwelling; cost, $900; owner, John A. M. Storer. 203 Broadway. Plan No. 2123.

HARVEY AV, w. s, 215 s 4th st, exterior and interi­
or alterations to 3-sty building; cost, $800; owner, Peter Bond, 166 4th st; architect, Geo. J. Fischer. Plan No. 2124.

PAUL AV, n. c, 210 w 10th st, exterior alterations to 3-sty building; cost, $800; owner, Bela Cohn. 435 Glenmore av. Plan No. 2125.

NORTH PROCTOR AV, n. c, 145 Dimas av; exterior and interi­
or alterations to 2-sty store; cost, $900; owner, John A. M. Storer. 203 Broadway. Plan No. 2126.

MARKS AV, w. c, 215 s 4th St, exterior and interi­
or alterations to 3-sty dwelling; cost, $50; owner, Peter Bond, 166 4th st; architect, Geo. J. Fischer. Plan No. 2127.

PARK AV, s. c cor Hudson av, exterior alter­
ations to 3-sty tenement house; cost, $800; owner, Max Muller, 115 Nassau st, N. Y. Plan No. 2128.

PENNSYLVANIA AV, n. w cor Glenmore av, exteri­
or and interior alterations to 3-sty store and tenement; cost, $125; owner, J. H. Mandell. 90 Broadway. Plan No. 2129.

PARK AV, s. c, 215 s 4th st, exterior and interi­
or alterations to 3-sty building; cost, $1,000; owner, Peter Bond, 166 4th st; architect, Geo. J. Fischer. Plan No. 2130.

BOYER AV, w. s, 210 w 10th st, exterior alterations to 3-sty building; cost, $800; owner, Bela Cohn. 435 Glenmore av. Plan No. 2131.

B. H. SMITH & B. LESLIE CO., 106 Utica av; architects. Las­

WRAY AV, w. s, 210 w 10th st, exterior alterations to 3-sty building; cost, $180; owner, Mrs. J. P. Hansen, TO West 14th st. Plan No. 2132.

DURR AV, w. s, 210 w 10th st, exterior alterations to 3-sty building; cost, $123; owner, Samuel Williams, 9T South 9th av. Plan No. 2133.

COLLEGE POINT.—College av, e s, 106 s 91st st, exteri­
or and interior alterations to 2-sty frame house; cost, $100; owner, J. Dohran, premises. Plan No. 2134.

LONG ISLAND CITY.—CTrand av. e s, 70 s 47th st, exteri­
or alterations to 2-sty building; cost, $123; owner, M. R. T. 193 Broadway. Plan No. 2135.

MIDDLE VILLAGE.—Main av, n. s, 153 e 5th st, exteri­
or alterations to 2-sty building; cost, $150; owner, Mrs. J. P. Hansen, TO West 14th st. Plan No. 2136.

LONG ISLAND CITY.—Grand av, s. s, 75 e 47th st, exteri­
or alterations to 2-sty building; cost, $150; owner, John Clary, premises. Plan No. 2137.

LONG ISLAND CITY.—Sh av, n. s, 75 e 47th st, exteri­
or alterations to 2-sty building; cost, $150; owner, W. Limerkner, premises. Plan No. 2138.

LONG ISLAND CITY.—CTrand av. e s, 70 s 47th st, exteri­
or alterations to 2-sty building; cost, $123; owner, Dr. Albert S. Bunt, 107 9th av, New York. Plan No. 2139.

NEW YORK.—Elm st, n. s, 56 w N 15th st, exterior and interi­
or alterations to 3-sty tenement house; cost, $100; owner, J. Dohran, premises. Plan No. 2140.

NEW YORK.—Woodward st, n. s, 193 w 9th st, exterior and interi­
or alterations to 3-sty tenement house; cost, $100; owner, J. Dohran, premises. Plan No. 2141.

NEW YORK.—Elm st, n. s, 56 w N 15th st, exterior and interi­
or alterations to 3-sty tenement house; cost, $100; owner, J. Dohran, premises. Plan No. 2142.

NEW YORK.—Woodward st, n. s, 193 w 9th st, exterior and interi­
or alterations to 3-sty tenement house; cost, $100; owner, J. Dohran, premises. Plan No. 2143.

LONG ISLAND CITY.—Grand av, s. s, 75 e 47th st, exteri­
or alterations to 2-sty building; cost, $150; owner, John Clary, premises. Plan No. 2137.

LONG ISLAND CITY.—Sh av, n. s, 75 e 47th st, exteri­
or alterations to 2-sty building; cost, $150; owner, W. Limerkner, premises. Plan No. 2138.

LONG ISLAND CITY.—CTrand av. e s, 70 s 47th st, exteri­
or alterations to 2-sty building; cost, $123; owner, Dr. Albert S. Bunt, 107 9th av, New York. Plan No. 2139.

NEW YORK.—Elm st, n. s, 56 w N 15th st, exterior and interi­
or alterations to 3-sty tenement house; cost, $100; owner, J. Dohran, premises. Plan No. 2140.

NEW YORK.—Woodward st, n. s, 193 w 9th st, exterior and interi­
or alterations to 3-sty tenement house; cost, $100; owner, J. Dohran, premises. Plan No. 2141.
LONG ISLAND CITY.—Steinway av, s e cor Edw. Ryan, Beack Park; builder, A. Alverson, work is to start immediately.


JAMAICA.—Vanderbilt ave., n s, 200 s Main av. Jamaica, one 3-stv frame, $32,000; Green & Gennet. 23-23-27-27, Jamaica, one 3-stv frame, $30,000; Solomon Segall. 494 South 18th St. one 4-stv brick. $12,000; John J. Depew, 145 Pacheco st, one 3-stv brick. $9,000. 

THE CHAMBERLAIN.—Clark & Co., Inc., 194 Madison av, will erect an apartment house at Lee rod from Bound Brook. It is expected that the large stone buildings will be erected. Henry G. Op- penheimer, of Bound Brook, is the contractor. Nothing will be done until the fall, when a contract will be made to let. The building will be of stone and will have 50 apartments. The plans are on file in the library of the chamber. 

NEW YORK.—Lewes. Cape May, N. J.; H. E. Green & Co. has the contract for furnishing lumber and building material. Shattuck & Hussy, of Chicago, are the contractors. 

NEW JERSEY NEWS.

Middlesex, Union, Hudson, Essex, Bergen and Passaic Counties.

The plans of Apartments, Flats and Tenements, the most modern, the most efficient, are on file in the office of the company, at the headquarters of the firm at 1705 Broadway. Drafts, also, of the plans of other buildings, will be shown as your convenience may dictate. All the plans are approved by the Board of Tenement Commissioners. A special campaign will be conducted for this purpose.

TORONTO.—Charles Hodgson & Co. has the contract for furnishing lumber and building material. The building and the Kimball & Prince Lumber Company will make a contract for furnishing lumber and mill work.

HALLS AND CLUBS.

A new “Tapestry” Literature.

“Through the House of Tapestry Brick” is the title of the Brochure No. 25, of exceptional merit, that has been just prepared by J. W. Watts-Campbell, the owner of the building and the Kimball & Prince Lumber Company in this city, for the purpose of showing the large stock room of the factory to its plant which contains a most modern and a large stock room. The company invites its customers generally. In the basement, the largest and most effective display of locks and other hard ware, and which are designed to serve the convenience of the firm's customers generally. In the basement, the largest and most effective display of locks and other hard ware, and which are designed to serve the convenience of the firm's customers generally. In the basement, the largest and most effective display of locks and other hard ware, and which are designed to serve the convenience of the firm's customers generally. 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SECTION TWO

RECORDS SECTION
-of the
REAL ESTATE
Record
and
Guide.

This section includes all recorded Conveyances, Mortgages, Leases, in the Boroughs of Manhattan and Bronx and the recorded Wills in the Borough of Manhattan.

"Entered at the Post Office at New York, N. Y., as second class matter."

Vol. XCI
No. 2354
New York, April 26, 1913
(43)
PRICE 20 CENTS

STREET INDEX OF RECORDED CONVEYANCES AND WILLS

Showing street and number of Manhattan Conveyances and Wills recorded during the current week.

Attorney st, 25.
Bedford st, 4375.
Broome st, 318-26.
Bryant st, 249.
Chrysler c, 239.
E. Broadway, 1346.
Elizabeth st, 147.
Grand st, 467-99.
Greenwich st, 802.
Hamilton ter, 52.
Irving st, 194.
Liberty st, 123.
Madison av, 351.
Perry st, 32.
Sedlitz st, 29.
Suffolk st, 32.

EXPLANATION OF TERMS USED AND RULES FOLLOWING IN CONCORD.

The figures in each conveyance, thus:
1:242-16, denote the property mentioned in section 1, block 452, lot 16. The numbers are separated in sections and blocks numbers that the instrument as filed was recorded. See page 209.

Mr. W. K. D. M. 59-39.

252 W.
24 W.
18 E.
141-3

206 W.
153 W.
152-4.
Ridge st, 77.
Stanton st, 319.
Ferry st, 32.
Chrystie st, 230.
Bleecker st, 375.

6th st, 415 E.
3d st, 70 W.
1st st, 6 E.
Water st, 497, 501, 628.
Washington st, 80S-10.
15th st, 513 E.

It should also be noted in section and block numbers that the Instrument as filed is strictly followed.

The street and avenue numbers given in these lists are, in all cases, taken from the insurance maps when they are not the existing ones, owing to there having been no official designation made of them by the Department of Public Works.

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CONVEYANCES

Borough of Manhattan.

We print the names and addresses of the parties, the dates, and the consideration following the part of name or address following the page number. Conveyances marked with an asterisk (*) are being included in the following weeks.

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CONVEYANCES

APRIL 18, 19, 21, 22 & 24.

attor．, 25 (2:346-57), wo. 150 E 78, to Seraphin &o Barnet Nowicki to Chas Shapiro, 344 E 16, for $4,000-5,000; noon April 18, 1913; A$1,190-1,990, 85 reals.

Bleecker st, 33 (2:347-54), O C & 100

Bleecker st, 375 (2:351-37), 869 N 79, to Bleecker st, 286-90, see Bowery, 316-89.

Bleecker st, 375 (2:351-37), 869 N 79, to Bleecker st, 286-90, see Bowery, 316-89.

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The conveyances are recorded and recorded here for all to see.
Conveyances

MISCELLANEOUS CONVEYANCES.

Borough of Manhattan.

Arden st, es, at nwa Sherman av, see Sherman, 121 E 155th St.

Beckman st, 109-7, see Bowery, 163.

Clinton av, 171-6, see Bowery, 163.

Division st, 97 (1:282-71), ss, 110.10 w Pike, 24.11x64.10x25.4x64.11, valued at $45,000; sub to mtg $25,000; agmt that ... in lease .of No 1362 5 av, owned by partv 1st pt; Max Fertig, 30 E 34, with Sophie Maas; Apr 15; Apr 23; A$18,500-27,000. nom

Division st, ss, at nws Sherman av, see

Green st, 1400 (4:1198-10), ns, 229 w Av A, 62x107.2x97, 2 & 4-sty bk stable (pt int); A$14,000-23,500; Letter of adm flled Apr 16.

Green st, 427 E (2:433-43), ns, 225 w Av A, 58x107.2x97, 2 & 4-sty bk stable int); A$10,000-19,000; also SOTH ST, 428 B (2:433-35), ns, 228 w 4 av, 25x100.8, 5-sty stn ft tnt; J. C. Boksen, 231 E 88; atty, P. P. Hummel, 151 W 60; A$26,000-54,000. Will filed Apr 10.

Jamestown st, 2400 (11:3066), es, 27.7 n 157th, 25x117.11x25x118.1, 2-sty fr dwg; Chas B Moore, ref, to Chas H Lockwood, 305 E 144; FORBCLOS Apr 15; Apr 22; Apr 23; 2,700

Keating st, 135-7 E, see 57th st, 446 E.

Lexington av, 1498, see 131st, 130 W.

Lexington av, 1456-6, see 57th, 446 E.

Lexington av, 1498-6, see 57th, 446 E.

Lexington av, 1523, see 57th st, 446 E.

Lexington av, 1526-7, see 57th st, 446 E.

Lexington av, 1526-8, see 57th st, 446 E.

Lexington av, 1527, see Bowery, 163.

Lexington av, 1527, see 57th av, 251-2.

Lexington av, 1528, see Bowery, 163.

Lexington av, 1529, see 57th st, 446 E.

Lexington av, 1530, see Bowery, 163.

Lexington av, 1530-1, see 57th st, 446 E.

Lexington av, 1530-2, see 57th st, 446 E.

Lexington av, 1530-3, see Bowery, 163.

Lexington av, 1530-4, see 57th st, 446 E.

Lexington av, 1530-5, see Bowery, 163.

Lexington av, 1530-6, see 57th st, 446 E.

Lexington av, 1530-7, see Bowery, 163.

Lexington av, 1530-8, see 57th st, 446 E.

Lexington av, 1530-9, see Bowery, 163.

Lexington av, 1530-10, see 57th st, 446 E.

Lexington av, 1530-11, see Bowery, 163.

Lexington av, 1530-12, see 57th st, 446 E.

Lexington av, 1530-13, see Bowery, 163.

Lexington av, 1530-14, see 57th st, 446 E.

Lexington av, 1530-15, see Bowery, 163.

Lexington av, 1530-16, see 57th st, 446 E.

Lexington av, 1530-17, see Bowery, 163.

Lexington av, 1530-18, see 57th st, 446 E.

Lexington av, 1530-19, see Bowery, 163.

Lexington av, 1530-20, see 57th st, 446 E.

Lexington av, 1530-21, see Bowery, 163.

Lexington av, 1530-22, see 57th st, 446 E.

Lexington av, 1530-23, see Bowery, 163.

Lexington av, 1530-24, see 57th st, 446 E.

Lexington av, 1530-25, see Bowery, 163.

Lexington av, 1530-26, see 57th st, 446 E.

Lexington av, 1530-27, see Bowery, 163.

Lexington av, 1530-28, see 57th st, 446 E.

Lexington av, 1530-29, see Bowery, 163.

Lexington av, 1530-30, see 57th st, 446 E.

Lexington av, 1530-31, see Bowery, 163.

Lexington av, 1530-32, see 57th st, 446 E.

Lexington av, 1530-33, see Bowery, 163.

Lexington av, 1530-34, see 57th st, 446 E.

Lexington av, 1530-35, see Bowery, 163.

Lexington av, 1530-36, see 57th st, 446 E.

Lexington av, 1530-37, see Bowery, 163.

Lexington av, 1530-38, see 57th st, 446 E.

Lexington av, 1530-39, see Bowery, 163.

Lexington av, 1530-40, see 57th st, 446 E.

Lexington av, 1530-41, see Bowery, 163.

Lexington av, 1530-42, see 57th st, 446 E.

Lexington av, 1530-43, see Bowery, 163.

Lexington av, 1530-44, see 57th st, 446 E.

Lexington av, 1530-45, see Bowery, 163.

Lexington av, 1530-46, see 57th st, 446 E.

Lexington av, 1530-47, see Bowery, 163.

Lexington av, 1530-48, see 57th st, 446 E.

Lexington av, 1530-49, see Bowery, 163.

Lexington av, 1530-50, see 57th st, 446 E.

Lexington av, 1530-51, see Bowery, 163.

Lexington av, 1530-52, see 57th st, 446 E.

Lexington av, 1530-53, see Bowery, 163.

Lexington av, 1530-54, see 57th st, 446 E.

Lexington av, 1530-55, see Bowery, 163.

Lexington av, 1530-56, see 57th st, 446 E.

Lexington av, 1530-57, see Bowery, 163.

Luxembourg st, 2000 (12:5248), es, 589.5 w 187th, 25x117.11x25x118.1, 2-sty fr dwg; Erastus Van derlip, 254 E 129; FORBCLOS Apr 15; A$20,000-34,000

Redevelopment of property (PA); Geo Smith to Edgar S McKnight, Bayside, LI; Apr 23.

Richmond av, 219-29, see 57th st, 446 E.

RESERVED.

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MORTGAGES

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ADUBOV, 247 (3) 821, Sec. 171, 1913, 110-111, 151. To rent to Maria R. Waterhouse, Port Washington, L.I.
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Mortgages

Borough of Manhattan.

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Fort Washington av, to John C. Hartley, 1452, 1, 1453, for

5361-4 W 224 St, 25x118x26.6x123.5; Apr 21, Apr 22 '13; due July 1, 1915, 5%; Jno W. Harshbarger to Pennsylvania R.R. Co, a corp., 106 yrs, present value $2,350.00.

Keeler & Prank B Moses to Lawyers Int. Trust Co of NY, 68 W 34 St, 20x64.10; Apr 31 '13; 5½%; Jno W. Harshbarger.

Wm. H. J. Stouffer, 192 W 82 St, 24x108.8; ext of $12,000 mtg to Apr 30 '13 at 5%; Apr 23; Apr 29 '13; due &c, as per bond; Friedman Company, a corp., with Nathan Hutkoff, a corp.

Mortgages

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IMPORTANT TO THOSE WHO EXPECT TO BUILD.

WHEN PLANNING TO BUILD, you will find it of great value to first make a careful personal study of the illustrations of houses, etc., that have been designed and built by a number of leading architects, and to also learn their ideas regarding the best interior arrangement and the most appropriate furnishings. This important information, which would greatly aid you in deciding about your own building plans, when you take them up with your own architect and builder, can easily be obtained from the several hundred exterior and interior designs that are beautifully illustrated in the last six numbers of the

Architectural Record

The National Magazine for Architects, Owners and Builders
A Powerful Business Producer for those firms whose products are used in Building Construction, Equipment or Furnishing
GUARANTEED CIRCULATION EXCEEDS 11,000 MONTHLY.

In these six numbers are also illustrated and described the numerous building-specialties that add very much to the comfort, convenience and value of the modern home, without materially increasing the initial cost; and this information may mean the saving of many dollars to you.

Our Special Offer

We have a limited supply of these sets of six (including the October Country House Number), which are invaluable to those who expect to build or make alterations. Although the regular price is $1.50, we make you a special offer of $1.00 for the six, while the sets last, if you will mention Record and Guide. They will soon be sold. Send us your order today, tomorrow may be too late.

THIS $1.00 SHOULD SAVE YOU HUNDREDS

THE ARCHITECTURAL RECORD
224 Metropolitan Annex, New York City

Enclosed is $1.00, for which please mail your last six numbers (including the October Country House Number), according to special offer in Record and Guide.

Name
Address