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WHAT IS THE MATTER WITH THE BUDGET PLAN AND WHAT IS BEING DONE ABOUT IT

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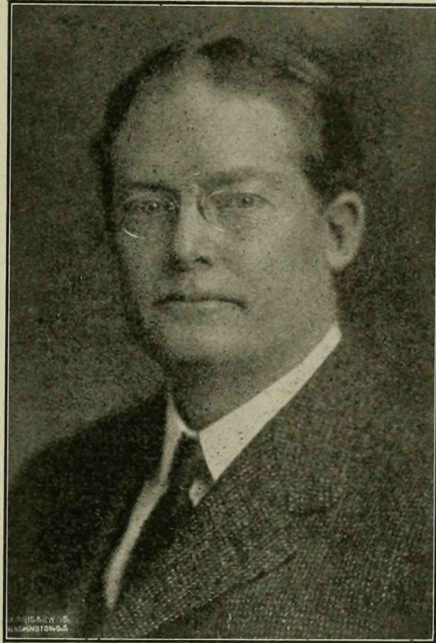
BEFORE taking up what is customarily called "the budget," it might be well to say a word about budgets in general. Any statement, document, or set of documents which deserves the name "budget" must have for its purpose the controlling of the action of the government. A budget is essentially an instrument of control. To be effective it must be an instrument of popular control; it must be a means whereby the government may be made responsive to public opinion—responsible to a voting majority. As citizens you may ask yourselves whether what we have been calling the city's "budget" serves this end.

Historically, budgets have been the chief means of making the executive give an account of himself. The method adopted for enforcing accountability has been to insist on the constitutional principle that "no money shall be raised for the support of the government except by consent of the governed"—this consent to be expressed either directly through the voters or indirectly through duly elected and accredited representatives. In the practical working out of this principle the people have demanded that the executive prepare and submit, along with his account of past doings, a definite plan for a future period to be financed before the funds or supplies will be forthcoming.

Charter Requirements.

The charter of New York requires the Board of Estimate (the only executive which the city has—an executive committee elected by the people) to prepare and submit to the Board of Aldermen (the money raising and appropriating body) each year a "budget"; it requires the Board of Estimate to prepare and submit for enactment or rejection a draft of an appropriation bill or ordinance, the "terms and conditions" of which cannot be changed and the items of which when submitted, though they may be reduced, cannot be increased. This puts upon the Board of Estimate, as the city's executive committee, the power, if not the duty, of preparing each year a definite plan which may be made the basis for considering whether money will be granted for a future period, and of submitting this plan as an explanation, when the request for funds is made. Have they done it? They submit a draft of an appropriation bill or ordinance to be passed by the Board of Aldermen; but have they prepared and submitted a budget? Comptroller Prendergast has gone on record as saying that they have not. Comptroller Prendergast has stated publicly that though there have been many changes in procedure through the last ten years, strictly speaking New York still has no budget. It is now about time that the citizens as well as officers squarely face this fact.

If this criticism of what we have been calling a budget may seem to be a distinction without a real difference let us apply a few tests to the bill or proposed ordinance which is prepared each year and sent to the Board of Aldermen. First the test of intelligibility: since the purpose of a budget is to provide the means for the exercise of popular control, it goes without saying that its form should be such that it can be easily understood. It should tell a story; it should tell this story in such a simple way that anyone can know what it is all about. Does



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our so-called budget tell a story that is easily understood?

Are we not entitled to know:

What executive officers and those under them are doing for the community and what they think should be done?

What is the man force used and what executive officers think to be the main force needed for carrying on the work proposed?

What is the present and estimated cost of hiring men and buying the material things required to make their work effective?

How this cost has been met in the past and how executive officers propose to meet it in the future?

What is the present and estimated financial condition of the municipality?

The Present Practice.

We look over the so-called budget of 1916 or of any year immediately preceding; we look it over, ask yourselves and answer these questions:

Q. Does this document tell what services are being rendered to the public and what executive officers (the Board of Estimate) think should be done?

A. No.

Q. Does it give a list of positions and salaries of officers and civil servants used and needed to do work?

A. Yes, in a way—but in a very awkward and uninforming way.

Q. Does it give a report on contracts entered into and purchases made, with a view of determining the quantities, qualities and prices of things bought or to be bought?

A. No—there is a "segregation" of items for things of this kind but the information is not brought together in such form that anyone could tell whether the prices paid were reasonable and just, and the city trading has been done economically.

Q. Does it give the cost of rendering each kind of public service?

A. No.

Q. Does it publish a statement show-

ing present or estimated future financial conditions?

A. No.

A. Does it set forth the present and proposed "ways and means" of raising funds needed?

A. No.

Q. Does anyone prepare and submit explanation or address to the Board of Aldermen pointing out the facts to which special attention is to be given?

A. No; simply the proposed appropriation bill or ordinance is prepared and put in the hands of the Board of Aldermen. From the beginning to the end the Board of Estimate proceeded as if they were the ones to determine what appropriations should be made. They hold public hearings and in various ways attempt to sift the estimates, but throughout there seems to be the implied assumption that what the executive officers determine they should have is a matter not to be seriously inquired into by the Board of Aldermen.

Q. Are budget summaries prepared with such supporting and supplementary information as is needed to give the people a basis for judging whether the business of the city has been carried on economically and efficiently?

A. No. There is a chance given for public hearings, but these always have been and always will be a farce.

Proposals for Change in Procedure.

From this it is not to assumed that the Board of Estimate are satisfied with the present practice. At meetings both of the Budget Committee and of the Board, members have frankly admitted and recognized these defects. At meetings both of the Budget Committee and of the Board, they have invited discussion of constructive proposals in order that they might have brought before them definite recommendations for change, and the Board has referred the matter to the Budget Committee; the Budget Committee in turn has referred it to a sub-committee to report on practical steps to be taken this year.

The proposition which is now before the Board of Estimate is this: that they should prepare and put into the hands of the Board of Aldermen a budget, or account of past actions and a plan for the future, in support of the requests for appropriation in support of the bill, which would be sent in at the same time; and that this budget would have the following features:

1—A "work" program, present and proposed—which will tell what is being done and what officers think should be undertaken.

2—A "list of positions and salaries" of officers and civil servants—the personnel used and to be used.

3—A "report on contracts and purchases"—with details showing quantities, qualities and prices paid.

4—A statement showing "cost" in terms of public services rendered or results achieved.

5—A report on "ways and means" of raising funds—whether by raising revenue or floating new loans.

6—A "balance sheet" or statement of financial condition with surplus or deficit to be brought into the reckoning of funds needed.

7—A "budget address to the Board of Aldermen" which would be prepared by the mayor as chairman of the Board

of Estimate, interpreting significant facts and relations, and requesting the appropriations called for by the bill that would be submitted as well as explaining the proposed changes in revenue and borrowing measures which must be approved by the representative body.

These are the different chapters in the story to be told, not one of which can be left out if we are to get a reasonably clear notion as to whether the amounts asked for in the appropriation bill which the charter requires the Board of Estimate to prepare and submit to the Board of Aldermen are needed. As a matter of presentation the details can be reduced to a very simple summary, but the different features must all be there. And in this relation it may be well for us to remind ourselves that these are the very things that we expect the managers of our own private business to tell us about; they are the things that every private executive expects to tell his board of trustees about when he asks them to approve past acts or future proposals.

Form of Appropriation Ordinance.

By reason of the fact that the Board has confused the act of appropriation with the budget, an attempt has been made to put into the bill or proposed act of appropriation that is submitted to the Board of Aldermen all of the information that it is necessary to put into a budget in order to convince the Board and the public that the amounts requested are reasonable. It has been in response to a demand for information on the one hand, and this misconception of what a budget should be on the other, that the act of appropriation which is prepared each year has grown until it now takes several hundred printed quarto pages to make it a matter of record. As bearing on the length of the appropriation ordinance, it may be of interest to compare it with an annual act of appropriation of Great Britain. While the British budget and its supporting data requires four large printed quarto volumes, the act of appropriation or act based on it, requires less than twenty printed pages.

The most lamentable result of this interpretation of what a budget is as distinguished from the act of appropriation has been that of subdividing items in such great detail in the act of appropriation, the hands of the executive have been tied so as to make the use of executive judgment in the conduct of public business almost impossible; furthermore, it has defeated the purpose of the so-called budget both as a document of information and as a means of control.

To show the absurdity of the present method, there are in the 1916 budget over 1,000 different personal service "lines" for the department of charities alone. For example, for the "laundry" of one hospital in that department the following separate items are detailed for hospital helpers:

For collecting and delivering....	2
For assorting and soaking soiled linen	2
For sterilizing.....	1
For drying.....	1
For oiling and cleaning.....	1

If the officers in charge of this institution may desire to use one of the helpers authorized for "collecting" and "delivering" to assist in "assorting," or if one of the helpers for "assorting" may be needed to help out in "drying," then the officer must either act in defiance of law or go to the Board for authority to make the change. What usually happens is that the limitation of law is winked at, the man is used where he is needed; then he is reported as not doing work of the kind that he is authorized to do by the terms of the act.

So, to, with supplies. Food supplies for Bellevue and allied hospitals are divided into six amounts—one amount for each hospital and one for each of two boats. Toward the end of the year one or another of these authorizations is almost sure to run short. Several weeks are required to get board action on a request for transfer. This may result in an officer taking things in his own hands, buying against any balance remaining, putting the things bought into store and

then issuing the stores where they may be needed. Or he may resort to other practices such as asking bidders to grant waivers, etc., and if a low bidder refuses the resort must be had to re-advertising or buying in the open market. From any angle, from which the practice may be viewed there is an endless amount of red tape and no results other than to make the government more expensive to run by preventing or interfering with the use of ordinary business common sense on the part of the management, driving responsible bidders out of the market and destroying competition.

Proposed Form of Act of Appropriation.

Recognizing the distinction being made between a budget (or a definite plan with all of the supporting information that is necessary to act intelligently on this plan) and an act of appropriation (or authority to go ahead) it is proposed that instead of having an appropriation ordinance that requires several hundred quarto pages to print, it shall be reduced to the following simple formula:

"Be it ordained * * * that the Board of Aldermen hereby appropriate * * * for the ensuing year, 1917, \$_____ which amount shall be the limit of obligations which may be incurred by officers of the city and which shall be available for purchases and payments as follows: \$_____ for salaries, wages and other claims for personal service.
\$_____ for the purchase of supplies.
\$_____ for the purchase of materials.
\$_____ for the purchase of equipment, etc., etc."

thus stating the totals available for all departments of the city in broad classes of things to be bought and paid for. Then would follow this clause:

"The amounts of contracts and other obligations which may be incurred * * * by each of the several departments * * * shall not exceed the amounts for each object set forth below."

Following this would be a similar classification to that set forth above for each department. This would reduce the act of appropriation to about ten pages, although the budget, with its supporting data, might run to a thousand pages of printed matter.

Provisions for Exercise of Control.

As has been said, the underlying purpose of the budget is to provide a means for exercising control over the government. Primarily there are five different kinds of control to be exercised:

1. Control over the work to be done—or the different kinds of service to be rendered to the community.
2. Control over the employment relation—that is, over the conditions of employment and the salaries to be paid to those who undertake to serve the community.
3. Control over contracts and purchases—that is, over the quantities, qualities and prices of things to be bought.
4. Control over the total amount of expenditures.
5. Control over the total amount of revenue to be raised and borrowing to be authorized.

As has been pointed out, not only have we not had the information needed for the intelligent exercise of this control but the method employed of putting such information as is made available in an act of appropriation has operated to destroy rather than to make control effective.

Control Over Work to Be Done.

Provision should be made for the exercise of control over work to be done through the results that would be attached to and made a part of the appropriation ordinance as provided by Section 226 of the charter, in substance somewhat as follows:

"After the total amount of appropriations for each department or other unit * * * shall have been fixed * * * and before January 1 following the head of each department or other unit * * * shall submit an estimate of cost of each function or activity to be performed during the next fiscal year, to be known as a 'work program' * * * which estimates shall be presented for allotment to the Board of Estimate * * * whereupon the board * * * shall determine and allot the amount which may be expended for each function, activity, process or work unit

set forth; in case the head of a department * * * may subsequently desire to use (an amount) * * * in excess of the amount set forth in the 'work program' * * * this may be done by the head of such department or other unit, if and when approved by the mayor or other elected officer or board under whose jurisdiction the work is to be carried on, provided that the increase or decrease * * * shall not be more than ten per cent, without the approval of the board * * * and provided further that the total amount of work * * * shall not exceed the total amount of the budget allowance * * * and provided further that if any change is made * * * a notice with the approvals attached shall be sent to the comptroller."

The 10 per cent. for leeway is simply suggestive. It may be used more or less.

Control Over Appropriations.

With a view to taking the whole subject of appointments, salary increases, promotions, etc., out of "politics" (that is, out of the hands of the political branch of the government) it is proposed that a condition shall be attached to the appropriation ordinance in substance like this:

"That no person shall be employed * * * except conformable to the 'list of positions, salaries and grades' herewith attached," the further conditions being that the whole subject of changes shall be under administrative law unless the numbers of positions or the regulations governing the service are to be changed, in which event this would be effective by ordinance or by statute.

Control Over Purchases.

As has been pointed out, the appropriation ordinance itself would be classified in such a way as to show what amount is available for supplies, what amount for material, what amount for equipment, what amount for services other than personal, such as transportation, telegraph, telephone, printing, advertising, repairs, etc. These total amounts having been thus fixed by the act itself, the condition would be attached that "no contract or agreement shall be entered into or open market order shall be issued which shall operate as an encumbrance upon an appropriation, and no payments shall be made * * * unless these contracts, agreements, orders and payments be made contingent upon the use of standard specifications and regulations established by the Board of Estimate and Apportionment governing the same, in so far as they may be applicable; and unless also such contracts, agreements and orders (or a copy thereof) shall be sent to the office of the Comptroller to be registered. And the Comptroller shall establish in his office a means for determining whether contracts are in accordance with such specifications and regulations before approval of the vouchers for payment; and in the making of such analysis the Comptroller shall also provide within his office the means whereby the expenditures of the city may be analyzed by objects of expenditure showing by such analysis the amounts expended, classified by the objects or kind of thing purchased, following the general classification of items in the budget; also showing by detailed analysis: (1) the quantity of each kind of thing purchased; (2) reference to specifications, file or catalogue; (3) reference to vouchers; (4) the actual price paid; (5) the average price paid."

Limitations of Expenditure.

Each of the three forms of control mentioned above must necessarily be made operative through process of administration. Control over the amounts to be expended and the amounts and several kinds of revenue which may be raised, however, are essentially acts of legislation. The executive or administrative branch of the government must be looked to to supply the information upon which the legislative act must be based. The limitations that are placed on these officers are essentially matters of law, and as a matter of law these limitations must be made applicable to specific spending and money raising officers; therefore it is necessary to subdivide the total amounts granted in such a way as to indicate what amount is available for each officer, and this amount as a matter of definition of administrative authority, may again be subdivided to indicate

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TENTATIVE TAX ASSESSMENTS OF REAL ESTATE SHOW INCREASE OF \$85,617,842

LAWSON PURDY, Tax Commissioner, prepared the following statement relative to the tax assessments:

Exclusive of Manhattan the assessment of realty shows an increase of \$85,617,842. The net decrease in the Borough of Manhattan amounts to \$55,052,420, leaving a net increase for the whole city of \$30,565,422.

The decrease in this territory was approximately \$50,000,000. South of Worth street the decrease was about \$3,000,000. Between 14th street and 40th street the net decrease is about \$16,000,000.

In the Bronx there is a net increase of \$15,281,225. The section in which the increase is most notable is between Kingsbridge road, Bronx, and Pelham Parkway, Bronx river and 177th street.

The Borough of Brooklyn shows the largest increase of any borough and this increase in the value of both land and buildings is naturally along the lines of the new rapid transit development.

In the Borough of Queens there has been a large increase for new buildings, and the most active development has been not far from the Plaza.

In the Borough of Richmond there was an increase of more than \$4,315,990, and 20 per cent. of this increase was in the Second Ward, bounded on the north by Richmond Turnpike.

The tentative assessed valuation announced at this time does not include special franchises, which are assessed by the State Tax Commission.

The tentative valuations will be decreased on account of the property acquired during the year by the city and property which must be exempted for other reasons.

cent years have averaged about \$20,000,000. The reductions by the Commissioners have in recent years averaged \$50,000,000.

exclusive of special franchises, will certainly show a net decrease. The amount of the decrease is not likely to be much more than \$50,000,000.

Table for BOROUGH OF MANHATTAN showing 1916 Assessment Roll, New Bldgs., Improv's, Decrease, Net Increase, and Annual record for 1917.

Table for BOROUGH OF THE BRONX showing 1916 Assessment Roll, New Bldgs., Improv's, Decrease, Net Increase, and Annual record for 1917.

*Signifies net decrease.

Table for BOROUGH OF BROOKLYN showing 1916 Assessment Roll, New Bldgs., Improv's, Decrease, Net Increase, and Annual record for 1917.

*Signifies decrease.

Table for BOROUGH OF QUEENS showing 1916 Assessment Roll, New Bldgs., Improv's, Decrease, Net Increase, and Annual record for 1917.

*Signifies decrease.

LEGAL NOTES AFFECTING REALTY

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

THE purchaser at a sale under a power of sale in a mortgage is chargeable with notice of defects and irregularities attending the sale. He is chargeable, too, with knowledge whether proper notice of the sale was given, and whether the sale was made at the time and in the manner required by the power. From this it necessarily follows, the Rhode Island Supreme Court holds, *Martini v. Emery*, 98 Atl. 52, that, if with actual or constructive notice of the invalidity of the proposed sale on account of a non-compliance with the terms of the power one incurs expense as a possible purchaser at such sale, he alone will be responsible for such expense and for any loss in consequence. But if the mortgage contains a clause sometimes inserted in mortgages declaring that the purchaser shall not be bound to inquire into the regularity of the proceedings incident to the sale, it is probable that he could maintain an action for damages sustained by the irregular sale.

Guarding Excavations.

A property owner owes no duty to a trespasser or a mere licensee on his premises to protect him from injury, other than to refrain from willfully and wantonly inflicting injuries on such person. In an action for injuries received by falling into an excavation on the defendant's property, it appeared that the defendant caused a basement to be excavated on its lot, bounded on the north end and east side by public streets. The excavation was adequately guarded by a fence across the north end and a row or pile of building rock along the east side. The North Dakota Supreme Court held that the defendant exercised due care to protect persons from injury, and that it owed the plaintiff no duty to place a guard about the south end; no implied invitation having been extended to the public to travel across the lot where the plaintiff was injured. *Costello v. Farmers' Bank of Golden Valley*, 157 N. W. 982.

Seller's Remedies.

In an action for liquidated damages for failure to purchase land, it appeared that the defendant agreed to buy land of the plaintiff on March 1, 1914. The Iowa Supreme Court held, *Miller v. McConnell*, 157 N. W. 943, that on that date or within reasonable time thereafter, three methods of procedure were open to the plaintiff: First, to make a tender of performance on his part and keep that tender good, demand the balance of the purchase money and sue for specific performance; second, if the defendant breached his contract by a failure to perform at the time stipulated on demand for performance, he could keep his land and sue for his damages; third, on the failure of the defendant to perform, he could have rescinded the contract in toto. Neither the first nor the third of these remedies would have afforded the plaintiff any ground for damages. *Miller v. Maxwell*, 157 N. W. 943.

Contract for Building Loan.

A cooperative savings and loan association advanced \$5,500 on a half-completed house, taking a bond and mortgage, without agreement as to how the money should be used by the borrower, and without agreement that it should be used either to pay off existing obligations of the borrower incurred in the erection of the house or expended by him in finishing it. The transaction was not a contract for a building loan, within Lien Law, section 22, providing that such a contract must be in writing duly acknowledged, and filed in the office of the county clerk within ten days after execution, etc., since a "contract for a building loan" means an agreement by which one undertakes to advance to another money to be used in the erection of a building. Lien Law, section 13, providing that a lien for material furnished or labor performed in

the improvement of real property shall have priority over advances made upon any mortgage or other incumbrance after filing of notice of lien, covers a case of an ordinary loan upon bond and mortgage by a cooperative savings and loan association to the owner of a half-completed house. *Sullivan v. Young*, 159 N. Y. Supp. 791.

Eminent Domain—Compensation.

Where a city by proceedings became vested with title to the portion of a lot of land in the street, and later a mortgage was foreclosed and the property sold, it is held, in re *Jones*, Special Term, Kings County, 160 N. Y. Supp. 33, that the purchaser at the sale did not obtain any title to the portion of the property in the street which had been covered by the mortgage, nor have any claim or right to the award, to which the former owner was entitled.

Under Civ. Code, section 1676, providing that upon foreclosure sale, assessments, taxes, etc., liens on the property are deemed expenses of the sale, obligating the purchaser to pay the assessment and take the property subject to it, and giving the city a lien on the property for that amount, which is deducted from the purchase price, a purchaser at a foreclosure sale after an assessment for betterments had been made is in the same position as if he had owned the property when the assessment was made, and the former owner, having lost title

to property by a judgment of the court, has in effect paid the assessment and is entitled to the full amount of the award.

Greater New York Charter, section 1007, touching interest on awards and assessments where set off against awards, where both relate to the same person, although it may give the city right to set off an assessment against an award, does not apply to an award and assessment of property, as between purchaser at foreclosure sale and former owner of the property.

Incumbrances.

A written agreement for the sale of land provided that the premises should be free from all incumbrances. Thereafter the grantor executed a quit-claim deed of the premises, with the usual covenant against incumbrances made or suffered by the grantor and with a limited warranty. Subsequently the grantee mortgaged the premises, thereafter discovering that a water course ran across the parcel. There was no intentional concealment by the grantor, and the contract provided that if the grantor should be unable to give title or make conveyance, any payments under the contract should be refunded and all obligations of either party should cease, but that the acceptance of a deed and possession by the grantee should be deemed full performance. The Massachusetts Supreme Court holds, *Lewenberg v. Johnson*, 112 N. E. 870, that as the water course could not be removed from the premises by the grantor, and as he did not bind himself to convey the property if found to be subject to a permanent incumbrance, the grantee is not entitled to have the deed reformed to contain a covenant against such incumbrance.

TAXATION ON BONDS AND MORTGAGES

Confusion as to the Difference Between Mortgage Tax and Secured Debt Tax

By M. MORGENTHAU, Jr.

IN a recent issue of a daily paper there was reported at length an interview with S. W. Straus on the subject of the taxation of investments. Mr. Straus is a comparatively newcomer in the New York field and it is not to be wondered that he should have confused the Mortgage Tax in this with the Secured Debt Tax, nor that he should have fallen into the error of considering the so-called special taxes on classified property as "personal" property taxes.

As long ago as October, 1913, or, in other words, during the same year when this report was published, Attorney General E. E. Woodbury, who was formerly a chairman of the State Board of Tax Commissioners, riddled the report in question, and showed conclusively that the "enormous revenue derived from special taxes on classified personal property in the State of New York" was largely made up of taxes derived from real estate.

Attorney General Woodbury says: "I find myself unable to follow a line of reasoning which leads to the conclusion that these are taxes on personal property as respects some of the items."

"Corporation taxes" are really levied as a license fee for the privilege of doing business as a corporation in this State and are measured by the amount of capital stock and income. Neither tax is a tax upon property, nor does either diminish the amount of property liable to assessment for taxation purposes. Capital stock consists of both real and personal property and income is derived from both sources. If we are to treat these taxes as indirect taxes, they are based upon both these classes, with the amount of real property probably predominating.

"Inheritance taxes" are taxes based upon the right or privilege of succession, measured by property value, and withdraw no property from assessment or general taxation. As an indirect tax, if it may be so treated, it is based upon real as well as personal property, with the amount of real property greater than per-

sonal, according to the report which we are considering.

"Stock transfer taxes" are in no legitimate sense taxes upon property, but if, by any process of reasoning, they are by indirection to be so considered, then the tax is based upon both real and personal property represented by the shares transferred.

Continuing, Attorney General Woodbury goes on to show that even if one were to grant the contention of these gentlemen, we are only reaching a small proportion of the total personal property in the State. He shows that on the most conservative basis and figuring on the wealth as estimated for the year 1912 (it has certainly increased very greatly since then) almost ten thousand millions of personal property is not taxed at all. He says: "Now, I don't know what you gentlemen may think, but I feel that this property should contribute something in the way of taxes and relieve in a measure the excessive burdens upon real estate."

Mr. Straus says: "Mortgage recording tax laws, based on the New York statute, were adopted in a number of other States where they have worked out in a most satisfactory way. Yet, the New York Legislature in May, 1915, took a step backward, changing the rate from fifty cents per \$100 for the life of the security to seventy-five cents for a five-year period." As a matter of fact, the Mortgage Recording Tax of this State was not changed at all. Mr. Straus confuses it with the so-called Secured Debt Tax, which is something entirely different.

The Mortgage Recording Tax provides that any mortgage secured by real estate in the State of New York must pay a recording tax when it is filed, amounting to one-half of one per cent. on the amount loaned, irrespective of the term for which the mortgage runs. The so-called Secured Debt Tax formerly provided an exemption for certain personal property (bonds and debentures) on payment of a fee of one-half per cent. of (Continued on page 496.)

BUILDING MANAGEMENT

NEW YORK BUILDING MANAGERS ASSOCIATION DISCUSSES IMPORTANT MATTERS

THE New York Building Managers Association held its first monthly dinner of the season at the Machinery Club, 50 Church street, last Tuesday evening. This association has made it a practice in the past to invite as guests men prominently identified with the city and State administrations in order that some of the vexing questions of the day may be explained and, if possible, solutions found. It must be remembered that this association, while it only has a membership of approximately 150 people, still plays a most important part in the real estate field in New York City, because these men are the personal representatives of property owners whose holdings aggregate many millions of dollars.

Speakers of the Evening.

Rudolph P. Miller, the newly appointed chairman of the Board of Standards and Appeals, was the principal speaker, though Fire Commissioner Adamson, Chief Hammitt, of the Fire Prevention Bureau, and Alfred R. Kirkus, member of the Board of Standards and Appeals, also addressed the assembly.

B. E. Martin, president of the association, dwelt upon the great necessity for a just and more practical definition of a factory building. He said, in part: "In order to obtain this, we must go to Albany strongly fortified, not that our demands for new legislation on this subject are not eminently necessary and fair, but in order to obtain this law without any up-State rider, as was the canners' rider last year, which was responsible for Governor Whitman withholding his signature and, I believe, rightly so. After hearing the arguments against the canners' legislation many withdrew support from the bill.

"Let us get together strongly on a bill dealing with this question alone and I feel assured that Governor Whitman will sign it. We must work to get it through the Legislature independently. We all know that if the present absurd law was enforced literally, hardly a commercial or office building in New York City would be free from the designation of factory and its requirements.

"Then again we have the question of insurance. Many of us feel that building insurance rates in New York City are excessive. While we do not maintain that insurance companies are making abnormal profits, still we do believe that New York City rates are high, though possibly this way be caused by the fact that the city owners are paying far more than a fair proportion for outside losses.

Fire Losses Loss.

"We maintain that with the increase of modern structures in this city and the improved means of fire protection that the records show a considerable decrease in the percentage of loss on buildings. The insurance companies should recognize this fact."

Rudolph P. Miller addressed the assembly on the duties of the Board of Standards and Appeals, bringing out several features of its work. He dwelt upon the importance of the certificate of occupancy, how jurisdiction was transferred from the several Building Superintendents to the Board of Appeals and Board of Standards and Appeals. The larger board, Mr. Miller pointed out, consists of the personnel of the members of the smaller board, together with six ex-officio city officers. The smaller board, or as it is known, the Board of Appeals, consists of six appointees by

the Mayor and the chairman. The smaller board has the precedence over the large one. The Board of Standards and Appeals holds hearings on petitions under the Labor Law for variations where differences exist, while the Board of Appeals hears appeals from orders or requirements of any Building Superintendent or the Fire Commissioner. Hearings are being held on orders issued ten days previous to October 1, by any of the Building Superintendents, or twenty days before October 1, by the Fire Commissioner. The Board does not make a practice of the inspection of buildings, and only in isolated cases where specific information is desired is this rule broken. Appeals to the Board of Appeals act as a stay.

Alfred R. Kirkus, member of the Board of Standards and Appeals, said:

"I have been one of the 'kickers' and I realize that I am now likely to be one of the 'kicked.' This is a serious matter because, while I feel that you are all anxious not to be 'kickers' and not to have anyone 'kicked,' yet I can fully appreciate from the work that has already been done by the Board of Standards and Appeals that everybody is not likely to be entirely pleased. But what I particularly wanted to say to you, and which I feel I have a right to say, having worked with you all for the Lockwood-Ellenbogen Bill, is that you should at once go to work on the preparation of a bill for changing the definition of a factory as now contained in the Labor Law. I consider that this work should be commenced at once; that you should decide what is the proper definition of a factory; should secure the approval of the Mayor, the Board of Standards and Appeals, the Fire Commissioner and all organizations and individuals interested in this so that the very first day that the Legislature meets this one bill, of a few words or a few lines, be introduced and pushed for immediate passage and signature. Do not load it up with any riders of any kind; no matter what other changes you want to make in the law, have this one specific thing done first and at once, and, as a suggestion, I will read you the description of a factory suggested by the Building Zone Committee in their pamphlet of, I think, June 2, 1916:

"A factory is a building or portion of a building in which six or more persons are employed in any process or part of a process of transforming or converting raw material, partly wrought material or imperfect material into form suitable for use."

"Now this may not be all you want, or expressed exactly as you want it, but it is a good starter. And be reasonable, for I believe that if this definition of a factory were adopted it would do away with an enormous amount of trouble now created by the present law. The Fire Commissioner does not want to put a violation on an office building as a factory because there is a tailor shop in it that has two or three bushelmen that sew on buttons for a customer when he comes in or makes a slight repair to a coat that may have been torn, and yet under the law it is a factory, and what is he to do, the law is mandatory.

"Again, some nice residences uptown have been changed so that the lower floors are occupied as salesrooms for a dressmaker and there may be two or three girls who are kept there because your wife may say 'this waist is a little too long or this skirt needs shortening, will you fix it for me?' They do not manufacture the dress at this place, but

they do alter it, and it is a factory under the law, a condition absolutely unreasonable.

"Your own family might do more than this. You might have a mother and three sisters who were making their dresses, and all working together at one time, that would not be a factory, the other would be, and an official is compelled under the mandatory law to recognize this fact.

"Now don't try to open a big wide door in making the new definition; be, as I said before, reasonable, but get to work right away.

"We started, I think, in November of last year to prepare the new Lockwood-Ellenbogen Bill; we asked the Mayor and the Board of Estimate to join with us, or let us join with them, in getting a bill that would be acceptable to everybody and could pass. From the delays that always occur from the business of all parties interested it was December 22 before we met with the Mayor, and I think it was March before the bill was even introduced into the Legislature.

"You have plenty of time now to get this small bill into the shape to introduce it the first day of the new session.

Don't Have a Grouch.

"When you make an appeal don't make it because you have a 'grouch'; make it because you have a reasonable case that seems an unnecessary hardship or an abuse. We have not time to listen to 'grouches' and matters should be presented in a concise and intelligent manner."

Fire Commissioner Adamson, in the course of his remarks, stated that probably 99½ per cent. of the office buildings come under the technical definition of a factory building on account of the Labor Law. In factory buildings, the Labor Law requires the installation of fire alarm systems and fire drills. The Commissioner stated that every help has been given to property owners and tenants to facilitate the holding of fire drills, even going so far as to establish a department of trained men to supervise these drills. The law requires the owner to see that drills are held, and the Commissioner is not technically responsible to give any aid in the performance of this requirement, though material aid has been given.

In the matter of fire insurance the Commissioner stated that there had been a considerable decrease in fire loss in New York City. Last year this fire loss amounted to about \$1.00 per capita. The total premiums paid in the Metropolitan district aggregated about \$30,000,000, as against \$6,000,000 fire loss. The Commissioner stated that he did not know anything about the cost of operating the fire insurance companies, what the overhead charges were, etc., but he was inclined to think, unofficially, that the margins were more than sufficient.

Sprinkler System.

He also dwelt upon the sprinkler system and its benefits. Efforts had been made in the past and were being made at the present time to reduce the cost to property owners having sprinkler systems installed by the providing of a sufficient water pressure to do away with the necessity of pumping and tank. The new Catskill system, not yet completed, is being investigated with this idea in mind.

At the meeting of the association, which was held before the dinner, about one hundred people were present. Mr. Ropes reported that he had attended the hearing of the Board of Standards and Appeals that day, and that his committee in conjunction with a committee from

the Real Estate Board appeared regarding the question of fire escapes as a means of exit from factory buildings. The request was made that the Board of Standard and Appeals investigate this matter carefully before making a decision. Mr. Miller appointed a committee to investigate the matter and to make a report at a further hearing before taking action. The same committee of the association and the Real Estate Board appeared regarding the question of a platform to protect pedestrians passing under a road hoistway. An address of a building at which such device is installed was given and the comment was made that it was an eminently safe one. Photographs and drawings and the thorough explanation of this device was presented to the Board and they consented to investigate it and report if some such device would be acceptable.

Mr. Martin spoke of the removal of ashes. He advised the meeting that a large Brooklyn building had arranged a test case as they had been denied this service. Mr. Martin gave as his personal opinion that only new legislation will be of any permanent benefit.

The Department Orders Committee stated that they had taken up the matter of sanitary conditions in tenement houses with Commissioner Murphy, and the following letter signed by A. C. Bang, chairman of the committee, explains itself:

"In the matter of the recent resolution passed by the association to confer with Mr. Murphy, Tenement House Commissioner, as to methods to be adopted, if possible, by his department, to make tenants of tenement houses more careful as to owner's properties, I saw Mr. Murphy yesterday and it so happened that he had already outlined a plan which will be adopted some time after October 1. It will be put up to the tenant to remove certain violations, and their failing to do so will mean that they will be summoned to court. This is going to be of considerable benefit to the owners of tenement house property, but not quite along the lines as outlined in the resolution. Mr. Murphy seems to feel that it would be impossible to give his inspectors any discretionary powers as to ordering tenants to keep their places clean or to have any talk with them about such matters, and as a general subject there are a good many reasons why this would not be feasible. Mr. Murphy, however, as usual, is very glad to co-operate with the association and he is quite willing to consider any specific recommendations along these lines that may be made to him."

THE CITY BUDGET.

(Continued from page 488.)

what is the sum available for meeting the "payrolls," and what for meeting the bills incurred for "supplies," "materials," etc. Further than this, however, there is no advantage to be gained from the itemization of the act of appropriation.

The same may be said with respect to revenue. Every new form of revenue involves a question of public policy. Every new form of revenue, therefore, should be the subject of a separate act or law, the law itself determining who shall be the administrative officer entitled to enforce its provisions.

There is no law or administrative regulation that is self-operative. Some means must be provided whereby the acts of officers and subordinates may be intelligently reviewed. This end is accomplished through provisions for audit and accounting control. In order definitely to relate these forms of control to the budget it is proposed that the "terms and conditions" prescribed governing the preparation of the "work program" would be enforced by the regulation that the "Comptroller shall not audit or approve for payment any payroll or voucher until the 'work program' shall have been presented and determination made as required above;" the "terms and conditions" governing the administration of the civil service regulations would be enforced both by certification of the civil service commission and audit of payrolls by the Comptroller and the "list of positions" and the advices relating thereto; the "terms and conditions" with respect to contracts and purchases would be enforced by certification of the representatives of the Comptroller who would be present at the time of letting to determine whether proposals and bids were in accordance with standard specifications in so far as established by certificate of

inspectors who would vouch for the fact that the things delivered were in accordance with specifications and by the audit of bills which would determine whether the prices paid were in accordance with registered contracts and orders.

Accounting control would be established for the purpose of preventing officers from incurring expenditures in excess of appropriations by requiring the department of finance not only to keep accounts with vouchers drawn but also with contracts entered into and orders issued which would operate as encumbrances on appropriations; and the Department of Finance would be required to report from time to time as frequently as necessary to the departments the original appropriation, the amount expended, the unencumbered and the unexpended balance.

Administrative accounting control over the work program would be established by requiring the department to keep an account with each allotment against which expense accounts would run and to report the amount of expenses incurred each month, which reports would receive administrative audit by the Commissioners of Accounts.

Instead of having the budget data collected by special inquiry in the rush of a few weeks, as at present, under conditions which make for turmoil rather than order in public business, it is proposed that the Bureau of Municipal Investigation and Statistics in the Department of Finance shall compile from the monthly reports thus rendered all of the information required to keep before the municipal authorities the facts needed in the preparation of the budget. This would enable the Comptroller to submit from month to month a comparative statement, and periodically a comparison by years, with respect to all of the subjects concerning which control is to be exercised; it would also enable the staff agencies of the Board of Estimate and Apportionment to go into the operating conditions and to lay the foundation for collateral inquiry and report so that the members of the board may have the benefit of this kind of inquiry in the preparation of their budget which is to be submitted to the Board of Aldermen with the draft of appropriation ordinance.

To restate the fundamental concept of a budget: It must be a means whereby the government may be made responsible to public opinion—responsible to a voting majority. The practical question is: By what means can public opinion be made to operate on the government currently? This has to do with something more than the form of a budget and the content of an act of appropriation. Any plan which is adapted to getting the attention of five million people must have in it something to give it news value. Very few of the citizens in a metropolitan community can take the time necessary to ferret out the facts and draw intelligent conclusions about the business of the municipality. It must be brought to his attention by the responsible officers or representatives; it must be presented in such a way that it will hold his attention.

Discussion of questions of public policy must have the same kind of appeal as is found in a war story, a divorce trial, or a game between the Giants and the Cubs. The thing that takes hold of the public most quickly and holds attention most effectively is a scandal or a fight. Questions of taxes, salaries and public expenditures are matters of interest because they reach the individual or the home; but questions of revenue and expenditure are not to be decided on personal grounds; they should be decided in a manner consistent with the interests of a majority. This means that there must be some way of formulating and presenting questions of public policy in such a manner that there can be a public opinion on the subject and the person who is responsible for carrying on the business of the community is the one to formulate the propositions that are to go before council; he is the one to formulate these propositions in such a way that they can be understood.

A budget procedure to be effective cannot stop with the mere presentation of a plan to a representative body. Pro-

vision must be made for the stagery or dramatics needed to make the budget a real live issue—every question must be presented in a way to interest the public. How can this be done; what practice is to be substituted for the present one which gets the attention of no one except those who are interested in the attainment of some selfish end, or who are paid to interest themselves in it professionally? Appeal must be made through the interest to the citizens as well as to the officer. Otherwise, the determination of questions which affect the future welfare of the community will be made in secret as has been done in effect in the past—the rank and file of the members of the representative body itself not knowing what it is all about.

The only effective way that has ever been devised for dramatizing matters of public interest, for giving news value to the discussion of questions of public policy has been to require that the responsible head of the government or his representative shall personally go before the legislative branch; to submit and explain the budget; to put himself in a position to answer every question that is asked by members; to be ready to advocate and defend each proposal as it is taken up publicly in Committee-of-the-Whole. By so doing the meetings at which the public business is taken up has all the interest of the old fashioned town meeting. There are present opportunities both for developing scandal and for developing a fight between strong men—the men who stand before the community for something in which the community is interested, men who are reaching out for the good opinion of a majority of the citizens and who claim the support of the citizenry as a jury on hearing their arguments for or against the proposal which is under discussion.

The advantages of the proposed plan of budget control are two-fold: (1) In the better administration results to be obtained through making provision for the use of definition and explanation in the management of public business, and (2) in enabling the administration to know at all times whether it has the support of a majority of the community. The first of these advantages has already been indicated in the course of the discussion of the form of budget; the second advantage cannot be overemphasized. One of the serious defects in our whole method of handling public business has been that by reason of the fact that there is no way whereby the executive may meet the opposition face to face, he is subject to the most insidious kind of misrepresentation and obstruction. There is no principle in popular government that is deserving of more careful attention than this, that it is quite as essential for the executive to know what are the character and extent of the opposition aroused by his acts or proposals as it is for him to have the means in his hands for efficiently carrying on the business with which he is charged.

What we need to get into our annual budget discussion more than anything else is a means whereby the elected executives of the City of New York may meet the opposition face to face and let the public know what the facts are, instead of having the affairs of the city dominated by irresponsible scandal mongers and persons who are seeking to make ill opinion against the government as a means of furthering their own designs. Until some method is brought about for attaining this end we can have neither responsive nor responsible government; we can have neither an efficient executive nor a representative council. The modifications of procedure now under discussion if adopted will make this possible.

The Excise Tax.

The Excise Tax is another form of taxation from which the city derives income. It is graduated according to the character of the liquor establishment and the population of the borough. One-half of the net proceeds from this tax and of the fines and penalties resulting from infringement of the Excise Law is retained by the State.

REAL ESTATE BUILDERS RECORD AND GUIDE.

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Desirable apartments are exceedingly scarce all over the city. Builders will find a big renting market for their product when they again become active. The great question of the time is where shall the small rent-payer live, if he does not want to move to the outer suburbs?

Maintaining the decorating in apartment houses costs owners a large sum annually. In a certain modern house the cost of redecorating is 7.42 per cent. of the gross receipts. The actual repairs to the building cost only 3.8 per cent. Janitor service costs 3.2 per cent. and the heating 10.5 per cent. How to reduce the large decorating cost is one of the problems of owners.

The most novel building operation going on at the present time is the one that is transforming the double row of old buildings in Washington Mews and 8th street into studios and apartments. Washington Mews is like its neighbor, MacDougall Alley, a historic artists' colony. Some romantic writers say it has Bohemian proclivities. It will be interesting to see what Mr. Franke, of Maynicke & Franke, makes of it architecturally. The buildings are now in the hands of Andrew J. Robinson's masons, and as yet give only a faint promise of the artistic facades and handsome interiors they are going to have.

The 1916 directory of the Building Trades Employers' Association enumerates 33 affiliated trades. Hugh Getty is president; Ronald Taylor, vice-president; Rufus H. Brown, of Brooklyn, second vice-president; J. P. Ryan, treasurer; Samuel B. Donnelly, secretary; Charles J. Kelly, chairman of the board of governors. The chairman of the house committee this year is Ronald Taylor. The association is thirteen years old, yet the interest of its large membership has never flagged. Substantial men are always coming forward to fill the places of those who, after years of service in the official chairs, have earned their reprieve.

Land Value Maps.

The Tax Department has introduced a new feature of great value in the Land Value Maps made public today. Heretofore the index maps have been the only means of locating streets and parcels of property. This year, in addition to more detailed index maps, there is a block and plot index for the whole city. For parts of Queens and Richmond local names are used, as Arverne and Edgemere in Queens, and Pelton Farms, Grant City and Giffords in Richmond. When the block number is known the map page upon which it is shown may be found at once by the use of the index.

The Tax Department prints the maps for its own use and permits the Record and Guide to use the plates upon condition that a copy is furnished free to all subscribers of the Record and Guide and copies are furnished to others for \$2 each. The City of New York was the first city to give such publicity to the foundation for its assessments and is still the only city we know of to publish such maps annually.

The maps show the value per front foot of lots 100 feet deep on every side of every block in the whole city. If parcels of property are not divided into lots the value per acre is similarly shown. The unit front foot values are all comparable because they are unaffected by corner influence or local topographical condition. The value of corner lots is derived from the value of adjoining lots by adding an appropriate amount for the additional value of corner position.

The use of these maps practically insures all owners of property against local discrimination and makes a comparison of values easy which would be substantially impossible without the maps.

It is a great satisfaction to the Record and Guide to co-operate with the Tax Department in this manner and to believe that the City of New York has an assessment of real estate of which we may be proud.

Of all agencies of the city government the Tax Department is under the closest scrutiny. Its work is so to speak annually audited by at least one hundred thousand persons, many of whom are professional critics seeking diligently for causes of complaint. They try to discover cases of overassessment that they may procure reductions, and cases of under assessment as arguments for the reduction of their own assessments. The Department is ready for the test and has provided the best possible means for making the work of critics easy.

Looking to Albany.

The modern city, being a child of the State, may do only what it is permitted to do by the State. In some cases it has almost no power of self-government. The State assumes to be its superior in virtue and wisdom. But this is an assumption which no longer goes unchallenged. Once it may have been true, as was often charged, that city government in the United States was the worst in Christendom—the most inefficient and the most expensive. But in recent years the average city government has given more evidence of innate rectitude than State governments.

Men of character and position, such as Seth Low was, have entered into city politics and have taken office with a sincere desire to be of service. Citizens have formed societies with the special object of advancing good government in both general and particular ways. Men of wealth have contributed large sums to institutions like the Bureau of Municipal Research for the purpose of employing scientific minds to privately advise the heads of local government in the methods of efficient administration. Old established business organizations, like the real estate boards, have been powerful levers of public opinion in giving right direction to municipal action. Non-partisan conventions have nomi-

nated candidates who have been elected to office pledged to economy.

The results have not yet justified every hope, but considerable has been accomplished. The cities, at any rate, have been separated farther from the old partisan spoils system than have State governments. Many cities have adopted the commission form of government and reduced to simple terms and inexpensive means the problems of civic administration. But for the limitations put upon it in times past, through mandatory legislation by the State, New York City would have accomplished much more than it has in lessening the expenses of government, through discontinuing uncalled for public work and benevolences and abolishing political sinecures.

Without being either personal or partisan New York City property owners are justified on the eve of a State election in looking to and demanding from Albany a reflection of the reform work that has been begun here. It is not for the State to shake her gory locks at imperfect municipal government, but rather to supplement its good intentions. Very proper under all the circumstances is it, then, that candidates for the State Legislature should be interrogated by civic associations concerning their views on municipal home rule and related questions vital to the plans for economical government.

Thrift.

With precept upon precept John D. Rockefeller and other of the financial leaders continue to entreat young men to acquire habits of thrift. During the long period of financial adversity through which the country passed before the outbreak of the European War, the lesson of frugality was inculcated as never before. The records of savings bank deposits, life insurance policies and building society loans prove that it has transformed the American people into a nation of savers.

Yet, except for savings banks, we have had in this country few public agencies at work in the cause of thrift. Actually the savings bank was the only public or semi-public institution not working for its own pocket, until the Government established a few years ago its postal savings bank and, only this year, passed the law establishing the system of farm loans. Our people have not had the same official encouragement to save as have the people of France, for example, and there was little consideration outside of Wall street, official or unofficial, for the small investor, until the rise of the co-operative building and loan associations.

Some remarks on this page last week upon the benefits that have accrued to real estate activities from building and loan associations have caused a reader to call the attention of the Record and Guide to the admirable co-operative society founded by the late Charles Pratt in Brooklyn, which is rendering a large and beneficial service in that community. It is named "The Thrift," and its object is to assist people to buy and build homes for themselves, or to accumulate a fund for use in an emergency, or for maintenance in old age, and, in short, to help them to become prudent and wise. Without branches or agencies, it is purely a local society, backed, however, by its own sound principles and if need be by the millions of the Pratt family, to whom Brooklyn also owes its useful Pratt Institute.

The great advantage of the plan followed by The Thrift over all other methods of buying homes and removing existing mortgages is that so long as the installments are regularly paid (together with the taxes and insurance) the loan cannot be disturbed, whereas the ordinary overdue mortgage may be called at short notice. And if borrowers from The Thrift owing to adverse circumstances are unable to keep up their payments, the board of directors will, after three years, during which the member has regularly paid his installments, entertain an application to suspend further payments for a period (not exceeding

twelve months), and will deal equitably with the applicant. A deserving member, we take it, would not be called upon to sacrifice his savings in case of misfortune.

A loan of \$1,000 at 6 per cent. for a period of ten years costs a borrower from The Thrift only \$11.33 monthly, and \$1,359.60 in ten years, whereas an ordinary mortgage at the same interest rate costs \$1,600, or \$1,500 at the 5 per cent. interest rate. As an illustration of how this works out in actual practice the following case is cited in a booklet which the society gives out:

"Suppose the case of a man occupying a house in Brooklyn for which he pays a rental of \$360 a year, or \$30 a month. Concluding to buy the house for \$4,000, he makes a payment of \$800, and obtains a loan of \$3,200 from The Thrift for a term of twelve years. His payments to The Thrift will be \$31.81 per month, or \$381.72 a year, and his taxes and insurance will bring the monthly charge up to \$37.16. That is, by the payment of \$7 per month more than he paid for rent he becomes the absolute owner of the house."

However, the sum loaned by The Thrift never exceeds 80 per cent. of a conservative valuation of the premises. As in the case of the savings bank loan, the home builder must have a nucleus to start with, which, indeed, he should have, both as an evidence of good faith and as a measure of self-protection. At any rate, The Thrift, it will be perceived, offers certain advantage over any other co-operative savings institution, and it would seem as if the plan should be imitated in other cities by practical philanthropists. Every inducement ought to be offered to the young to save rather than to spend.

Important Legislative Subjects.

Editor of the RECORD AND GUIDE:

The Citizens' Union will take an active part in the local campaign this fall. It is now organizing a campaign committee which will be larger than in former years and will contain a proportionate representation from all boroughs. This committee will have at its disposal a mass of information concerning local candidates which the Union has collected. The Union's activities will be confined to the local judicial, county and legislative offices to be filled in November. As in the past a complete directory of local candidates will be compiled and placed at the disposal of the public.

To assist the committee in reaching a conclusion as to the qualifications of candidates for the State Senate and Assembly, those candidates are being invited to give a statement of their views on a number of important subjects of legislation. Candidates are not, however, requested to pledge themselves in advance to the support of any particular measures. The following measures to be considered by the next Legislature are of special interest to taxpayers:

1. The approval of a Home Rule constitutional amendment giving cities control of their purely local affairs with adequate protection against legislative interference.

(The so-called "home rule proposal" which advanced in the Senate this year conferred no power upon cities; it merely authorized the Legislature to grant such powers of local legislation and administration as it might from time to time deem expedient, and which succeeding Legislatures might take away or curtail. This sort of "home rule" will not satisfy the cities of the State. An adequate proposal making a definite grant of power and requiring the Legislature to provide for its exercise by general laws, failed to advance this year.)

2. The approval of a constitutional amendment extending the veto power of New York City's Mayor to special bills relating to the affairs of counties within the city.

(Such bills necessarily have a direct bearing upon some phase of the city government—generally its finances. Special city bills are now subject to the suspensive veto of the Mayor, but the courts have held that bills affecting counties within the city do not come within the constitutional definition of "special city

QUERY DEPARTMENT

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

E. A. Tredwell, real estate broker.
Frederick D. Kalley, real estate broker.
Robert R. Rainey, real estate broker.
B. E. Martin, President New York Building Managers' Association.
William Douglas Kilpatrick, builder.
H. H. Murdock, architect.

Question No. 144.—Under the new Lockwood-Ellenbogen Bill, has the Fire Department full authority to issue order on structural changes in factory buildings? C. O.

Answer No. 144.—Under the Lockwood-Ellenbogen Bill the Fire Commissioner is empowered to enforce all laws and ordinances and the rules and regulations of the Board of Standards and Appeals in respect to the "means and adequacy of exit, in case of fire, as provided in the Labor Law, the Building Code and the rules and regulations of the Board of Standards and Appeals, in and from all buildings, structures, enclosures, vessels, places and premises in which numbers of persons work, live or congregate from time to time for any purpose except tenement houses."

Question No. 145.—Are fire escapes required in boarding houses and lodging houses and if so, under what law or charter provision are they required? What department enforces this law? V. C.

Answer No. 145.—(1) Yes; Building Code, Article 8, Sections 161 and 162, and Section 152.

(2) Building Bureau and Fire Department.

laws." An amendment to correct this defect failed of passage this year.)

3. The approval of a Constitutional Amendment providing for a "short ballot" for State and county officers.

(The concentration of responsibility and power in a small number of elective officials is generally recognized as essential to progress in governmental affairs. The "short ballot" proposal of the 1915 constitutional convention was mainly criticized because it did not carry this principle as far as the existing popular conception of a real "short ballot" system. The 1916 Legislature failed to respond to the demand for this reform.)

4. The abolition of useless county officers within New York City or their consolidation with the proper city departments.

(Carefully prepared measures to this end, within constitutional limitations, received practically no attention this year. They aimed to correct only the more flagrant inconsistencies and should be taken up by the 1917 Legislature in order that a long-delayed step may be taken in the direction of a reorganization of the existing wasteful county government within the city.) JOHN COLT.

Unfair Critics.

Editor of the RECORD AND GUIDE:

It seems to be popular just now for anyone discussing tenement house conditions to picture the landlord burning people to death on the fire-escapes and slowly poisoning them by defective plumbing and general unsanitary conditions, so that the landlord may buy a few more automobiles. If these unfair critics were only practical, they would soon learn that a tenement house apartment is painted sometimes two or three times a year, whereas a high class apartment is painted possibly once in three years, and so on in the general list of repairs. Is it fair to criticize a landlord when it is the tenant who is unsanitary? Unless an article is sensational, I suppose it does not make popular reading, but today the melodramatic attacks on landlords of tenements are cheap and passe.

In Dr. Haven Emerson's article in

Question No. 146.—Must employees who operate or repair passenger and freight elevators in apartment houses and lofts be insured under the Workmen's Compensation Law? A. T.

Answer No. 146.—Yes; Chapter 622 of the Laws of 1916 includes the operation and repair of freight and passenger elevators in the groups of hazardous employments.

Question No. 147.—The Zoning Resolution, passed by the Board of Estimate July 25, 1916, Section 18 (b) provides "that an open or lattice enclosed iron fire escape may project not more than eight feet into a rear yard or into an inner court when it does not occupy more than 20% of the area of such inner court."

Section 56, Courts, of the Tenement House Law provides "that an apartment not containing any room fronting upon the street or yard shall have a fire escape in a court projecting not more than four feet from the wall of the house."

A fire escape in an inner court in a tenement house projects six feet from the wall and does not occupy more than 20% of the area of the court. Such a fire escape is permitted under the Zoning Resolution, but is contrary to the Tenement House Law. Which law governs?

Chapter 319 of the Laws of 1916 amends the Tenement House Law as follows "Wherever the provisions of any local ordinance or regulation impose requirements for lower height of building or a less percentage of lot that may be occupied or require wider or larger courts or deeper yards, the provisions of such local ordinance or regulation shall govern. Where, however, the provisions of this chapter impose requirements for lower height of building or a less percentage of lot that may be occupied or require wider or larger courts or deeper yards, than are required by such local ordinance or regulation, the provisions of this chapter shall govern." Is the above case covered by this amendment?

It appears that the Zoning Resolution permits larger fire escapes. Has this question arisen, and if so, how is it being treated by the Tenement House Department? E. A.

Answer No. 147.—This question has not arisen, but if it should, it is probable that the Tenement House Department would rule that the provisions of the Tenement House Law govern, as the space occupied by the fire escape might be regarded as occupied space and hence would bring the matter within the meaning of Chapter 319.

your September 30 issue he could not let the opportunity go by without giving the usual jab to the landlord. He treats his subject intelligently and uses his statistics well, but listen—"This aroused opposition on the part of people whose real estate development was predicated upon permission to carry the crowds regardless of congestion." This refers to the crowding of the 59th street crosstown cars, which he claims no longer exists. Now we have the landlord crowding people into cars, so that they are breeding germs and dying on the seats and running boards, and the landlord enriched thereby.

Dr. Emerson, real estate values are not enhanced by people who go by the merchants' doors in cars. It is the foot traffic that counts. Take any large bridge approach and study the values, both before the traffic walked to the bridge, and then boarded cars; and after, when the traffic was carried to the bridge in cars and went right across without transfer or interruption, and you will soon learn that you are enhancing values by diverting travel from the cars to the foot, which every landlord knows. There are no cars in 57th street and the real estate values are greater than in 59th street. Owners of property in 86th street are trying hard to keep cars off that street, so it is possible, Doctor, crowded cars don't always make real estate values.

With such terrible germs in cars and tenements, I suppose it is only a few years more in the future when we will be compelled to employ graduate nurses for conductors and janitors.

HENRY BRADY.

Department of Taxes and Assessments.

The Department of Taxes and Assessments was created in 1898 upon the consolidation of the cities of New York, Brooklyn, Long Island City and other municipalities, and it was made the custodian of all books, maps, assessment rolls, files and records, relating to assessments which were in use in any of the municipal corporations consolidated. There were no tax maps of any kind in the large section of this territory prior to consolidation.

REAL ESTATE NEWS OF THE WEEK

Real Estate Safest Investment in the World
and Insures Good Return and Restful Nights

By THOMAS HOVENDEN, Treasurer Chauncey Real Estate Co.

WHILE it is true that the real estate market has been dull, it surely has phases that give one some cheer when other businesses are given full considerations in their ups and downs. We do not get the rapid changes that make for total destruction from day to day. We have our days of prosperity and then they continue over periods of years and when recessions occur they come on gradually and shrinkages come slowly. We do not mark differences of 20, 40 or 60 points a day in real estate, causing sleepless nights and mental strain. The law of average works at all times as in all business and it must be conceded that the greatest and most stable fortunes have been made in real estate. Present prosperity will insure to the good of real estate eventually and the gradual improvement in the sales market now seems to mark the coming of better times.

The rental market never seemed more prosperous than at present and good rent returns make for prosperity values, and salability. Money is plentiful for mortgages and rates are easier, making for easier terms and the facilitating of transfers. Higher prices for building materials, with labor cost increasing, tend to increase the values of the old structures and, with some curtailment of building, increases the demand for quarters in the older buildings, inuring to the benefit of such properties, both as an investment and for salability.

Autumn rentals have greatly exceeded the past several years. The desirable houses and apartments are practically all

rented in almost all sections of this borough and the demand continues. All our high class apartments are now fully rented and the tenement properties in our hands were never better tenanted. The demand for manufacturing quarters in modern factory buildings is continuous and these modern loft buildings and factories will prove very attractive investment properties. The new transit lines have opened up the outlying sections of this borough and the wise builders have reaped handsomely for their foresight and business acumen in anticipating the demands natural to the bringing closer to the City Hall of these sections of the city.

The Zoning Resolution, as recently passed by the Board of Estimate and now a law, may have a temporary deterring effect upon real estate, but will eventually improve values, and, I think, materially so. It is too bad that this law could not have been put through and made operative several years ago. It would have saved much of the shrinkages that have taken place and kept real estate upon a higher plane, controlling many of the so-called "improvements" which have so materially injured adjoining properties throughout the whole city. It is a move in the right direction and, though late, it is surely "Better late than never" and I firmly approve of the law.

When all is said and done, real estate is the best and safest investment after all and there can be no better purchase than a part of Mother Earth. This desire to own real estate is inherent in the human being and it is good for all that this is so.

PUBLIC GARAGES UNDER THE PLAN ADOPTED BY THE BOARD OF ESTIMATE

By ROBERT H. WHITTEN

THE regulation of the location of public garages is the feature of the zone resolution that is causing the most friction and it is also the feature that is proving most useful in the conservation of residential sections. The increase in the number of automobiles has caused a boom in the public garage business. Hundreds of public garages have been built and hundreds more will doubtless be built in the near future.

Before the adoption of the zone plan the garage was free to locate in any part of the city. One good residential block after another has been steadily invaded by the garage, with the result that the value of the block for residential purposes has been largely destroyed. All this waste has been stopped by the zone resolution. Already a score or more of good residential blocks have been saved from the garage blight. The garage that would otherwise have been located in these residence sections have found more suitable locations.

The zone resolution permits in a residence district the erection of a private garage for not more than five automobiles on the same plot with the residence which it serves. It permits in a business district a garage either public or private for not more than five motor vehicles.

With the approval of the Board of Appeals, however, a public garage will be permitted in any block in a business district in which there existed a public garage at the time of the passage of the zone resolution. This will permit the creation of certain garage blocks in the business districts. Except as above specified public garages must be located in the "unrestricted districts."

The unrestricted districts are, in general, those in which a factory or industrial development is anticipated, but in

order to provide for the garage various small areas have been left "unrestricted." The space available for the location of public garages under the zone plan is well distributed and adequate for future needs. It may be possible, however, that as the demand for garage space increases it will be necessary in a few localities to provide additional unrestricted areas. This can be done at any time by the Board of Estimate either on its own motion or on petition. Such action can, however, only be taken after public notice and hearing, and if the owners of twenty per cent. of the frontage affected protest against such change it can only be made by a unanimous vote of the Board of Estimate.

An automobile salesroom where cars are kept for sale or for demonstration purposes only may be erected in any business district. An automobile repair shop must locate in an unrestricted district. The zone resolution does not affect existing garages or those for which plans were on file on July 25, 1916.

TAXATION ON BONDS.

(Continued from page 491.)

the face value of such securities, which payment exempted this property from all personal taxes in the State without restriction as to time. As the Legislature could not legally grant a perpetual exemption, it has been held by many prominent lawyers that this exemption could be revoked at any time at its pleasure. As a matter of fact, it would be difficult to get any Legislature to revoke such a tax because it would be maintained that the State was not acting in good faith.

Under these circumstances, and very largely through the efforts of the Real Estate Association of the State of New York, this law, which was conceded by almost all tax experts to be most iniquitous, was repealed. In its place the association endeavored to have enacted a

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law providing for an annual tax on these securities at a low rate.

Tremendous opposition to this developed from the financial interests centered in Wall street. As a compromise, the present law, or rather, one very similar, was enacted as a temporary make-shift, granting an exemption from personal property taxation on these securities for five years on payment of one per cent., which is equal to one and one-half mills per annum. As a corollary to the legislation, the Legislature appointed a Legislation Investigating Commission, headed by Senator Ogden Mills, which made an exhaustive study of the whole subject and finally reported last autumn in favor of a State Income Tax.

Such a tax was enacted this year in the State of Massachusetts and there is little doubt that if it works as successfully as is anticipated it will pave the way for similar legislation in this State.

Of course, there is considerable opposition to any change in the tax laws, but the time is rapidly approaching when the present crude system with all its injustices must be changed. Moreover, looking at the matter entirely from a public spirited standpoint, a democracy such as ours cannot survive if only a few contribute directly towards the support of the State. Indirect taxes are the device of the politician who wishes to spend with a lavish hand without being obliged to count for his extravagance to his constituents.

In order to change this situation a campaign of education must be waged with fearlessness, energy and indulgence. Such a campaign is now being planned by the taxpayers throughout the State under the auspices of the Real Estate Association of the State of New York, through the establishment of a Permanent Taxpayers' Bureau at Albany. This is one of the chief objects of the forthcoming convention of real estate men to be held at Long Branch, October 19 to 21. It is hoped at that time that sentiment will be sufficiently crystalized to make such a bureau possible without further delay.

Building at Bronxville.

Bronxville, on the Harlem Division of the New York Central, is fast assuming a position as a popular residential section of Westchester County. Both real estate and building interests have been exceedingly active during the past year and it is estimated that about \$700,000 has been invested in these lines during 1916.

Fish & Marvin, of New York, who have also an office in Bronxville, have been especially busy through the year and report numerous rentals and sales. Despite the exceptionally large number of new homes already built or now under construction, the demand is reported as still exceeding the supply and rentals are now higher than in former years; in many cases houses usually leasing for \$1,800 a year have brought \$2,200 to \$2,400.

The majority of those seeking homes in Bronxville are from the city and practically all purchases are made with the intention of occupancy by the owner rather than for speculation. While a goodly number of small residences have been built, the market calls more for those of larger type.

While Bronxville is exclusively a residential community, with no factories and but a small number of trade firms, public improvements have been frequent and substantial. At the present time the New York Central is engaged in eliminating its grade crossing and has recently awarded contracts for the construction of a new passenger station.

The Residence Company, of Lawrence Park, has been an important factor in the development of the village, among its recent projects being the erection of fourteen buildings of the community type, besides a high-class apartment house and a theatre.

The Bronx Parkway Commission has made its headquarters at Bronxville, and is now engaged in carrying out its plans for improving and beautifying its reservation through the Bronx valley,

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OF INTEREST TO TENEMENT HOUSE OWNERS.

The attention of owners, builders and others interested in tenement property is called to the following sections of Chapter 503 of the Laws of 1916, as follows:

Section 14. Section 1341 of the Greater New York Charter is hereby amended so, as to read as follows:

Transfers of powers of other departments. Sec. 1341. Such rights, powers and duties as are now possessed by the Fire Department and Police Department of the City of New York with respect to the prevention of incumbrance or obstruction of fire escapes on tenement houses are hereby transferred to and conferred upon the Tenement House Department. All rights, powers and duties now possessed by the bureaus of buildings and the Department of Health of the City of New York with respect to the light and ventilation of tenement houses, and with respect to the equipment of completed tenement houses with fire escapes, are transferred to and conferred upon the Tenement House Department. All rights, powers and duties now possessed by the Department of Health of the City of New York with respect to the construction of and structural changes in bakeries and confectioneries in tenement houses are transferred to and conferred upon the Tenement House Department.

Section 19. The following sections of the Greater New York Charter as enacted by this act, shall take effect immediately:—Sections 718 and 718a, except subdivision 4 thereof, and 718b, but the rules and regulations adopted by the Board of Standards and Appeals shall not take effect until October 1, 1916. Subdivision 4 of Section 718a shall take effect July 1, 1916. The rest of this act shall take effect October 1, 1916.

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PRIVATE REALTY SALES.

TRADING was moderately active this week and fairly well distributed. Practically the same elements that have been present within recent weeks continued to be conspicuous; an especial demand being manifested for high class apartment house properties, in various sections of the city, notably on the West Side.

William Ziegler, Jr., who has been investing heavily in Park avenue apartment houses, added to his extensive holdings by the acquisition of a tall new structure at the southwest corner of Park avenue and 58th street, bringing his investments on this thoroughfare, within the last year and a half, close to the \$6,000,000 mark. Other deals involving similar properties included the sale of a new Riverside Drive apartment house, to John Rutherford, and the nine-story multi-family house in West 81st street to William F. Kenny.

The Washington Square section, which has been witnessing an excellent demand for residential space, contributed the sale of an eleven-story apartment house at the northeast corner of Fifth avenue and 11th street. In the Fifth avenue district a rumor which was given great credence concerned the former home of Commodore Morton F. Plant, at the southeast corner of Fifth avenue and 52d street, which a prominent jeweller was said to be considering for lease. Commodore Plant acquired a plot last year at Fifth avenue and 86th street as the site for a new residence following the steady encroachment of trade up Fifth avenue until it practically surrounded his old residence. This lease, if closed, would be an especially interesting one because the property is opposite the Vanderbilt residences, and these blocks have been effectually resisting trade invasions.

At the auction sale of fifty building lots in the Oakwood section of Mt. Vernon last Saturday, Joseph P. Day disposed of all the offerings at an average price of about \$691 a plot. The sale was well attended. The buyers included William G. Gallagher, Clinton T. Taylor and Julius Samuels.

Considerable interest centers on the big auction sale scheduled to be held by Joseph P. Day next Saturday in a large tent at Manhattan Beach when he will offer 642 building plots in a section which has become one of the best known seaside resorts along the Atlantic coast. The plots are the only ones that remain of the extensive tract acquired some years ago by the Manhattan Beach Realty Corporation for development. The section has witnessed considerable improvement, the houses ranging in type from the small bungalow to the costly all-year-round residence. The developers of the property are said to have invested about \$1,000,000 in the tract, in order to bring it to its present condition and to provide New York City with a restricted residential district along the ocean front.

On Saturday, October 21, Bryan L. Kennelly will sell, at auction by order of the Supreme Court, 414 lots at Silver Lake Park, near White Plains, N. Y. The property is in the town of Harrison where there has been a number of moderate priced homes built within the last few years. The sale is to be conducted in a large tent at Main street and Mamaroneck avenue, White Plains.

THE total number of sales reported, and not recorded, in Manhattan this week was 24, as against 13 last week and 20 a year ago.

The number of sales south of 59th street was 9, as compared with 3 last week and 6 a year ago.

The sales north of 59th street aggregated 15, as compared with 10 last week and 14 a year ago.

From the Bronx 7 sales at private contract were reported, as against 16 last week and 8 a year ago.

Statistical tables, indicating the number of recorded instruments, will be found on page 507 of this issue.

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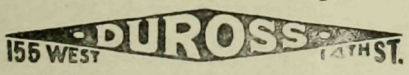
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William Ziegler Buys Apartment.
 As an evidence of his unbounded faith in Manhattan real estate, William Ziegler added to his holdings this week through the purchase of the thirteen-story apartment house held at \$1,100,000 at the southwest corner of Park avenue and 58th street. Samuel A. Herzog and Edgar A. Levy were the sellers. It has been estimated that Mr. Ziegler has invested approximately \$6,000,000 in this class of property during the last eighteen months. The Park avenue apartment has a frontage of 100 feet on the avenue and 100 feet in 58th street, and is diagonally across from the site to be improved by Princeton men with their clubhouse. The apartment has twenty-six suites, all of which are rented at an aggregate rental of \$125,300 a year. In part payment Mr. Ziegler gave the Kendall Court at 517-523 West 111th street, an eleven-story elevator apartment house held at \$210,000 and the six-story house, at the southwest corner of Northern avenue and 180th street, held at \$125,000. The entire deal aggregated \$1,435,000. The Northern avenue property was later resold to Frederick Brown, through Alfred C. Marks.

Deal in Lower Fifth Avenue.
 Washington Square section came again into prominence this week, through the purchase of the eleven story apartment house at the northeast corner of Fifth avenue and 11th street, facing the Old South Presbyterian Church. The property was bought by David H. Knott, from the Birport Realty Co. The structure was erected about a dozen years ago by William E. Finn and, in its day, was considered one of the finest buildings of its type in the city. The building contains two ten-room suites on each floor, and covers a plot fronting 31.4 feet, at 43 Fifth avenue, 125 feet in 11th street, the rear terminating in an "L," 103 feet in depth, with a north line of 25 feet. It is assessed by the city at \$450,000, but it is understood that the sellers accepted a price considerably under this figure. Mr. Knott has under his direction the Van Rensselaer apartments at 13-19 East 11th street, separated from the property just purchased by a partly vacant block owned by Henry A. Taylor.

National Cloak Company Buys.
 The National Coat & Suit Company has added to its large plot, on Seventh avenue between 24th and 25th streets, by the acquisition of three three-story and basement dwellings, known as 219-221-223 West 24th street, occupying a combined plot of 50 x 80 feet. The acquisition of this property brings the holdings of the company up to Public School No. 45. The buying concern has no immediate plans for the improvement of the property, but it is understood that it was acquired to provide further expansion when necessary. It is the fifth parcel bought by the company from time to time to allow for future growth. It now owns the west side of Seventh avenue from 24th to 25th streets, a frontage of 197.6 feet, also 300 feet in 24th street, and 250 feet in 25th street. Eleven and sixteen-story buildings cover most of the property, which is used entirely by the company for its own occupancy. Benjamin Bernstein and Ogden & Clarkson negotiated the deal just closed.

Buyer for Drive Apartment.
 John Rutherford bought from Anthony Paterno, for a reported price of something less than \$425,000, the thirteen-story apartment house, recently completed at the northeast corner of Riverside Drive and 108th street, having a frontage of 50 feet on Riverside Drive and 100 feet in the street. The interior is arranged for two families on a floor. The site of this building was occupied for several years by a dwelling owned by Mr. Rutherford, who gave the property to Mr. Paterno about a year ago as part payment for the Lucania apartment house, at 235 West 71st street, held at \$200,000. The sale was negotiated by Slawson & Hobbs, who also arranged the previous sale of the corner.

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For Sale and To Lease

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

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HOUSE—7 ROOMS, bath; detached; price \$8,300. Owner, 2055 Anthony Ave.

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FOR SALE OR EXCHANGE. 750 Acres, 550 clear, balance woodland; elevation 2,135 feet; suitable for hotels, clubs, tennis, golf, etc.; heart of the Berkshires. Call, write or phone Cortlandt, 637. Address 156 Broadway, New York, Room 25.

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450 ACRES IN BERKSHIRE HILLS. Lovely view, high elevation; timber and woods; fine farming land; brook runs through the place; one mile from steam cars, electric and State road; electric lighting plant goes with the place; must be seen to be appreciated and can be bought right; leave half on mortgage if desired; write for appointment, and come to Springfield, Mass., and give you 20-mile auto ride to see this beautiful place.

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Pennsylvania R. R. Co. will sell to the highest bidder

Wednesday, October 18th, 1916
At their Freight Station foot of W. 37th St., Manhattan, N. Y. C.

At 10 A. M. Five Cars of Hay containing about 61 tons.

At 11 A. M. ten cars of Lumber containing about 160,000 Board Measure of N. C., Yellow and White Pine, Poplar, Oak, Hemlock, and Gum.

25% cash required at time of sale
Particulars from
INVESTORS CO.
31 Clinton St., Newark, N. J.

Manhattan-Brooklyn Exchange.

The Rockdale Land & Improvement Company, David Glucksman, president, sold the Barrington, a nine-story elevator apartment house on a plot 112.6 x 102.2 feet at 203-209 West 81st street, valued at \$500,000 and mortgaged for \$335,000. The buyer, William F. Kenny, gave in exchange several properties in Brooklyn, including the northeast corner of Shore road and First avenue, a gore, 52.3 x 273.4 x 275 feet; also the block front on the east side of Bay Ridge Parkway, between Oliver street and First avenue, 180 x 173.2 and a plot 50 x 200 in the north side of Oliver street, 250 feet west of Marine avenue, extending through to First avenue. The Brooklyn parcels were held at \$200,000. The Manhattan building was acquired by the selling company a few years ago in a foreclosure action against the S. B. Construction Company, which built it a short time previously.

Twelve-Story Loft Sold.

The receivers of the American Real Estate Company sold the twelve-story loft building at 54-62 West 21st street to Frederick Brown. The building covers 110 feet of street frontage and has a depth of 92 feet. The real estate company carried the building on its books at \$800,000 up to about nine months ago, when a new appraisal placed the value at \$650,000. It is said to be mortgaged for \$475,000. No property was given in part payment. John R. Davidson was the broker in the sale.

Adds to Site for Apartment.

The old four-story residence at 242 West 72d street, 20 x 102.2, was purchased by the Hasco Building Company, Lorne A. Scott, president, from the Reivax Realty Company. The buyers own the four adjoining houses at 244-250 West 72d street and now control a plot having a frontage of 100 feet by 102.2 by 112 by irregular. The realty investment is said to represent about \$350,000. It will be improved with an apartment house estimated to cost about \$600,000. Suites of eleven rooms have been planned which will rent for about \$5,000 a year. Earle & Calhoun were the brokers in the previous sale, and also acted for the Hasco Company in the present deal.

Bulkhead Property Sold.

Douglas Robinson, Charles S. Brown Co. has sold for the Hemenway Trustees of Boston, Mass., the bulkhead property at Pier No. 1, North River, to the Pennsylvania Railroad. The property is sold subject to a lease to the Camden and Amboy Railroad, which lease still has 949 years more to run, having originally been made for 999 years, fifty years of which has already expired. The Camden and Amboy Railroad is now one of the subsidiary companies of the Pennsylvania Railroad. The bulkhead is assessed for 1916 at \$57,000.

Buyer for Lipton Building.

Charles F. Noyes Company sold the Lipton Building at 149-151 Franklin street, a six-story structure on a plot 59 x 71 feet, to the Manhattan Real Estate Association, George P. Slade and Alfred R. Kirkus, for William D. Kilpatrick. The property was held at \$100,000 and was bought by Mr. Kilpatrick on July 1 from the Parson heirs. This is the second quick resale made during the last few days by the Charles F. Noyes Company for Mr. Kilpatrick of property in which he and James H. Cruikshank have been interested.

Farms Sold at Jericho.

Worthington Whitehouse (Inc.) has sold at Jericho, Long Island, four large farms, as follows: The former Stoothoff Farm consisting of 118 acres with frontage on the south side of the Jericho turnpike and also a road leading to Hempstead; the former Jackson and Bacon farms with frontages on the west side of the Jericho and Hicksville road comprising 103 and 108 acres, respectively, and the Kuhl Farm, south of and adjoining

the three above and having a frontage on Prospect avenue, Hicksville, and consisting of 126 acres. The four farms comprise about 456 acres and were sold to Middleton S. Burrill. They are south of and opposite his large country estate at Jericho and all adjoin a farm which Mr. Burrill purchased some years ago for his protection.

Enlarged Site.

Commissioner John J. Dillon, of the Bureau of Foods and Markets, sold his residence at 903 West End avenue to Joseph and Anthony Paterno, who also bought 901 West End avenue at the northwest corner of 104th street from Mrs. Mary A. Goodwin and the adjoining dwelling at 303 West 104th street from Sarah F. Kimball. Last July the same operators bought 905-909 West End avenue and they now control a plot measuring 100.11 feet on the avenue and 115 feet in the street. The 905 West End Avenue Corporation, Anthony Paterno, president, will improve the site with a thirteen-story apartment house. Earle & Calhoun were the brokers.

South—of 59th Street.

GOLD ST.—Lucius H. Beers sold through Cammann, Voorhees & Floyd the 5-sty building at 8 Gold st, on lot 21x75, to John W. Brett.

22D ST.—John P. Peel Co. sold for Viola Jones to Margaret Schultz the 4-sty dwelling at 423 West 22d st.

30TH ST.—L. Covert sold for Mrs. Eliza A. McClelland the 4-sty factory building, 23.5x98.9, at 236 30th st, to Joseph B. Peck, who gave in part payment a residence in the Murray Hill section of Flushing, L. I.

55TH ST.—Marie E. Ray, of England, and Florence T. Ivory, of Scotland, are reported to have sold the 4-sty dwelling at 52 East 55th st, on plot 26x100.5x irregular, adjoining the 10-sty Farley Building at the southeast corner of Madison av.

North—of 59th Street.

89TH ST.—Cross & Brown Co., in conjunction with Duff & Conger, has sold for J. & M. Sulzberger the 5-sty apartment house at 110 East 89th st, 26x100, to M. A. Kelly, with whom the same brokers recently affected the sale of 112-114 East 89th st for D. P. Bassil and M. Reilly, in exchange for property at Deal, N. J. The new purchaser now has a plot 76x100.

127TH ST.—M. L. & C. Ernst sold to Abraham Mann 251 West 127th st, a 3-sty dwelling, 17.2x100. Julius Albert was the broker.

178TH ST.—Ames & Co. sold for William J. Gable to William Simon the two 2-sty dwellings 228 and 230 West 178th st, on lots 20x100 each.

MADISON AV.—Douglas L. Elliman & Co. have sold for the Tri-Una Realty Co. the 5-sty store and apartment building at the southwest corner of Madison av and 68th st, facing 100.5 on Madison av by 20.6 in 68th st. This property, which was formerly the residence of Eric B. Dahlgren, was sold by him over a year ago to the present owners, who completely remodeled the building. It is now fully rented, and has been held by the sellers at \$175,000. The buyer is an investor who has appointed Douglas L. Elliman & Co. the managing agents of the building.

NORTHERN AV.—Dayton Realty Co., Harris Maran, president, sold the two 5-sty apartment houses on the west side of Northern av, from 178th to 179th st, on plot 75x125, held at \$225,000.

WEST END AV.—Slawson & Hobbs sold for Maxine Elliott to Ennis & Sinnott 326 West End av, a 4-sty dwelling, 17x75, which has been held at \$35,000.

Bronx.

144TH ST.—W. A. De Baun sold for the Eureka Co-operative Savings and Loan Association to R. Alvina Seims 278 East 144th st, a 2-fam. dwelling, 29x98.

153D ST.—Harry Cohen has sold for E. Sacks to F. Kendregon 407 East 153d st, a 4-sty flat, on lot 20x100. The buyer gave in exchange out of town property.

FORDHAM RD.—Harris Maran & Son have sold the recently completed 1-sty building, containing six stores, at the northwest corner of Fordham rd and Grand av, fronting 59 ft. on the road and 129 on the avenue, held at \$40,000, to Ella F. Bradley, who gave her residence and a garage at the northeast corner of Fieldston rd and 261st st, on plot 47x112, in part payment.

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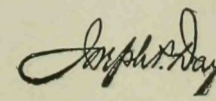
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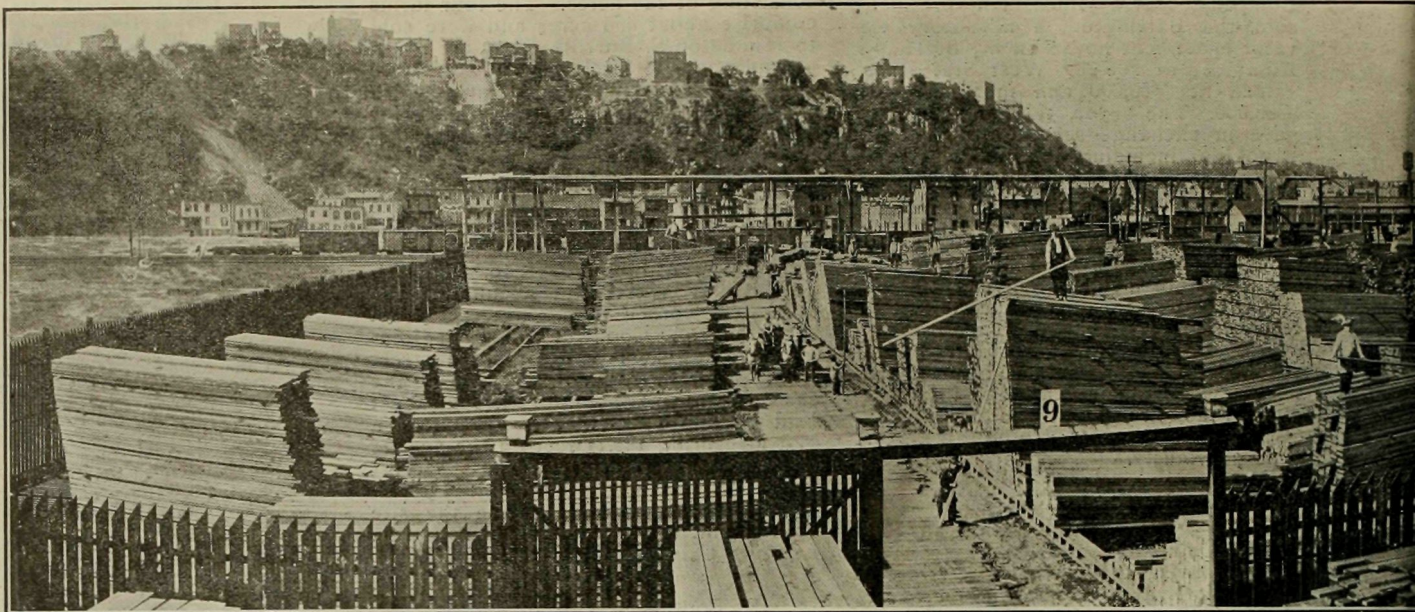
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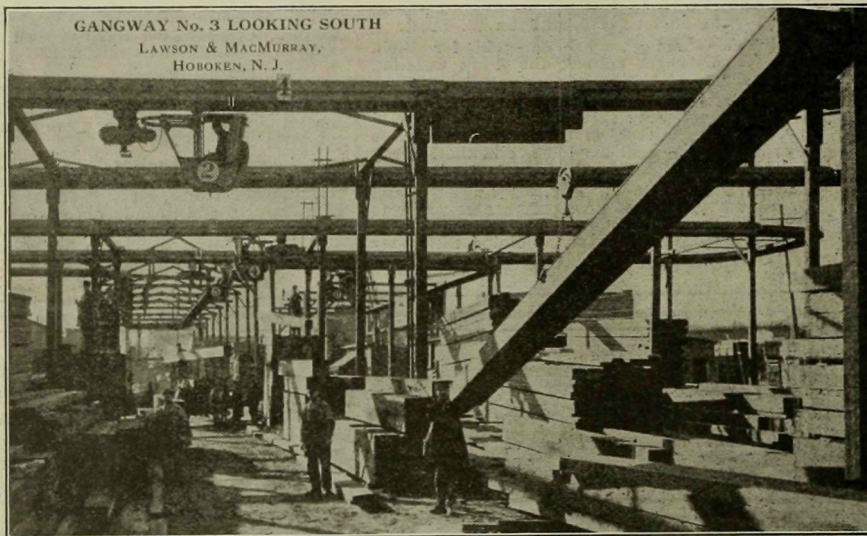
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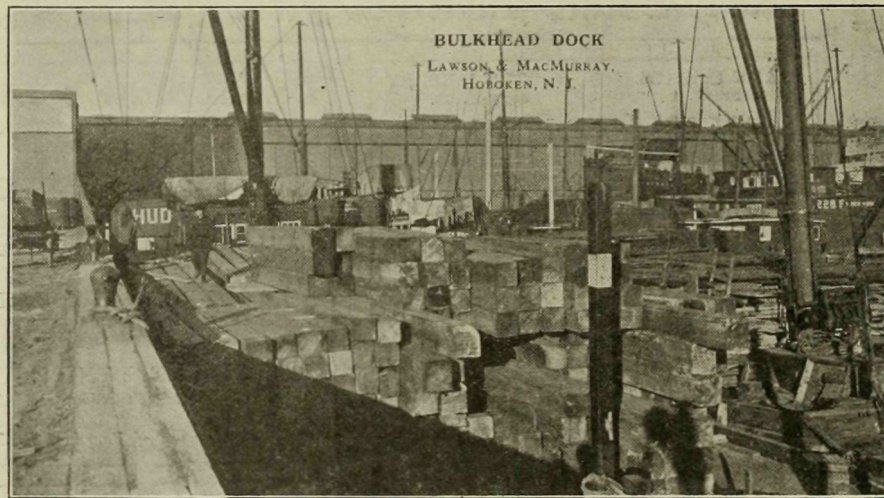


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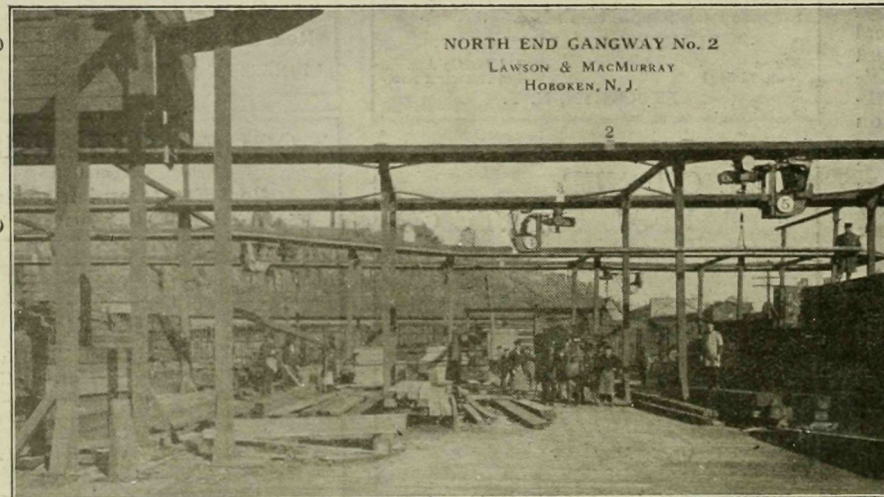
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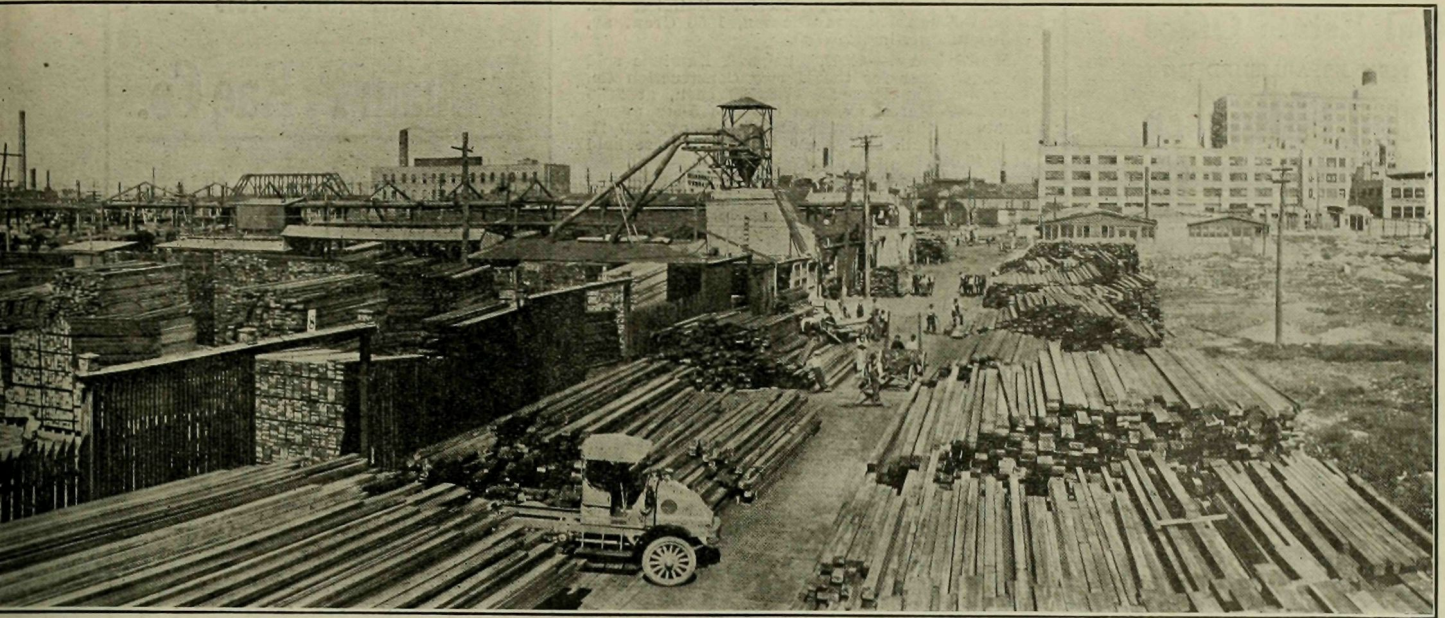


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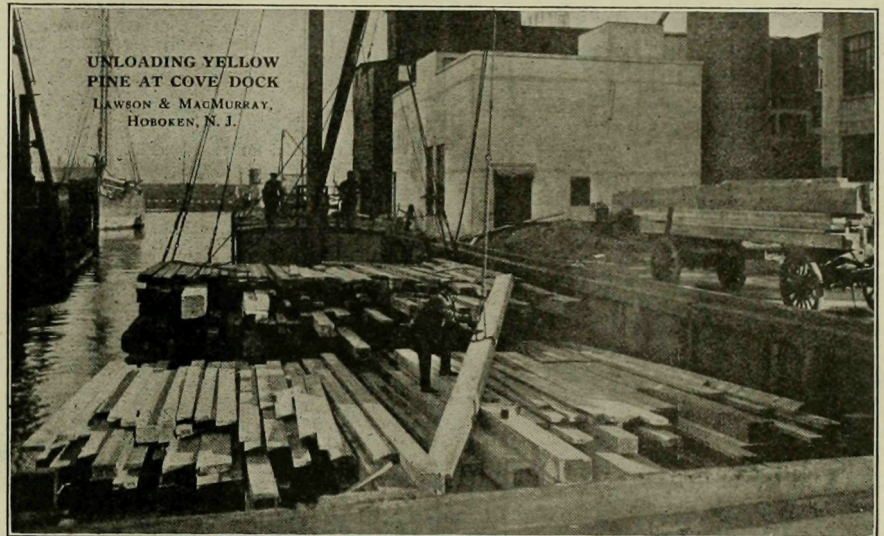
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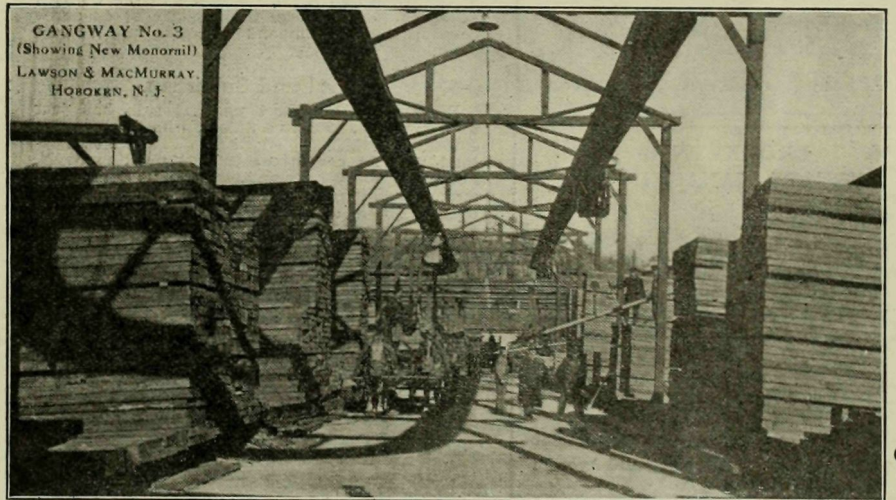
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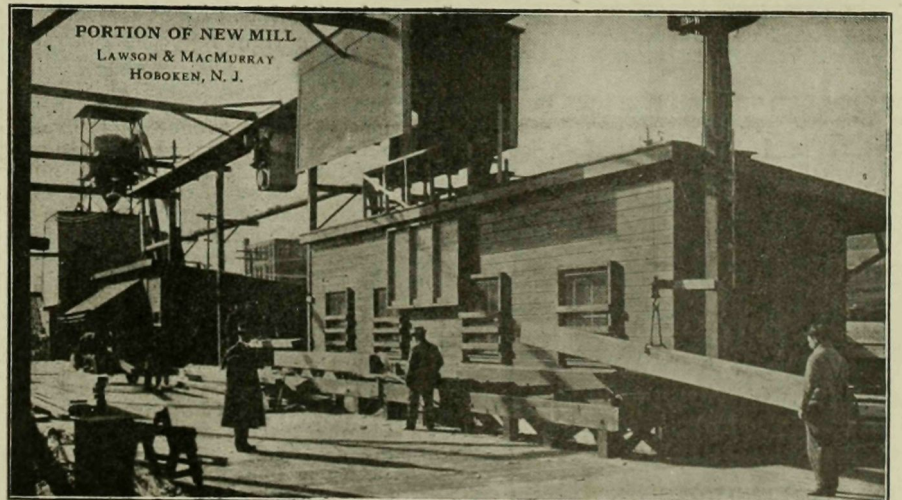
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FOREST AV.—Richard Dickson sold for the Kiesler Realty Co. 1109 Forest av, a 2-fam. dwelling, on lot 20x87.

GRANT AV.—McEvoy-Koster Building Co. sold, through Richard Dickson, 1056 Grant av, a 3-fam. dwelling, 25x100.

MORRIS AV.—A. D. Phelps & Damiane sold to E. Glauber for the Hurley Construction Co. four 5-sty apartments, 37.6x100 each, at 2335 and 2339 Morris av, and the two 5-sty apartments in the east side of Walton av, 250 ft. south of 184th st. These properties were held at \$145,000.

PLYMPTON AV.—Joseph A. Wasserman has sold the vacant lot on the east side of Plympton av, 244 ft. north of Boscobel av, 25x100, to a builder, who will erect a 4-sty flat.

Brooklyn.

MENAHAN ST, ETC.—R. A. Schlesing sold the premises at 136 Menahan st to Frank Henrici; the same broker also sold 5 lots on Madison st, near Fresh Pond rd, Ridgewood, for the Leon Luft Realty Co. to E. F. Kessler; and for John Steger the 3-sty dwelling at 1690 Grove st to H. Temps.

UNION ST.—John Pullman sold 646 Union st, a 2-sty dwelling, for Caroline Wolfe.

85TH ST.—Joseph A. Wasserman has sold for E. Dolson the private building at 1028 85th st, on plot 50x100, to Mary A. Wasserman.

BAY RIDGE AV.—Frank A. Seaver & Co. has sold the 3-family brick flat at 376 Bay Ridge av for Thos. Smedley.

BAY RIDGE AV.—Frank A. Seaver & Co. sold the 2-fam. house, 333 Bay Ridge av, for Belluci & Roccuiglia.

FLATBUSH AV.—McInerney Klinck Realty Co. sold the plot at the northeast corner of Flatbush av and Clarendon rd, having a frontage of 160 ft. on Flatbush av and a depth of 100 ft. on Clarendon rd, for the Vandever estate to the L. & A. S. Building Corp., which will erect on the plot 3-sty store and apartment buildings.

ST. MARKS AV.—Moore & Wyckoff have sold 750 St. Marks av, a large brick and brownstone residence, with stable, on plot 56x125.

Richmond.

ARROCHAR, N. Y.—Cornelius G. Kolff sold to Andrea D'Andrea a double house, with large grounds, at 17 and 19 Madison av, running through to Townsend av, for Mrs. Sarah Sparks.

ARROCHAR.—Cornelius G. Kolff sold for the estate of M. Scharff the frame dwelling with five lots on Richmond av to Henry Sillano.

GREAT KILLS, S. I.—Joseph A. Wasserman has sold 24 lots at Great Kills, S. I., bounded by Dewey, Schley, Shafter and Roosevelt avs, to an investor, who will divide the plot into single lots and resell them for improvement with homes.

GREAT KILLS.—Cornelius G. Kolff sold at Hillcrest Park lots 47 and 49 to Charles Brown, of Brooklyn, who will improve with a bungalow.

WEST NEW BRIGHTON, S. I.—J. Sterling Drake has sold for Sarah A. N. French, A. W. S. Cochrane and A. D. Cochrane to the Charles A. Mann Realty Corp. their estate of 42 acres running from Richmond turnpike to Westerleigh.

Rural and Suburban.

RYE, N. Y.—A most unusual sale has just been reported. James D. Foot, who owns a very extensive residence on Hill Top Place, off Highland rd, has contracted to sell to Richard E. Forrest the land, foundations, walks, planting and everything with the exception of his residence. He is able to do this because he owns the adjoining piece of property to which will be moved his former residence. Mr. Forrest will erect a house to cost about \$60,000 to suit his own requirements, on the former foundations. The property consists of four acres of land. The price paid was said to be a record one for this year of advancing prices, namely, \$48,000, with a deduction of \$4,000 as the value of the foundations and grounds. This would make a net price of \$11,000 per acre, said to be a record price this year for inland property. Heckscher & De Saulles were the brokers.

LEASES.

Lessee for Old M. F. Plant Home.

According to current report circulated during the week, William K. Vanderbilt has leased the one-time home of Commodore Morton F. Plant, at the southeast corner of Fifth avenue and 52nd street, to Cartier, jeweler. In adapting the house for business purposes, no change in the exterior of the building is contemplated. The leasing of the property for business marks the first trade invasion in the Fifth avenue block between 51st and 52nd streets, which, in view of the Vanderbilt holdings and the restrictions, has been generally regarded as effectually closed to trade encroachments. Another interesting feature is that Mr. Vanderbilt controlled the restrictive clause on the 52nd street property. He was therefore the only man who could open it to business. The adjoining house is under lease to Robert Golet. Diagonally opposite at the northwest corner is Mr. Vanderbilt's home, while directly opposite is the northerly twin Vanderbilt house owned by Mrs.

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W. G. Sloane. The southerly of the twin houses has been extensively altered by Cornelius Vanderbilt at a cost of more than \$500,000 as his permanent city home. He got possession of it at the death of George Vanderbilt, who held it during his life time under the will of William H. Vanderbilt. Commodore Plant bought last season a plot at the northeast corner of Fifth avenue and 86th street, and is improving it with a new residence. His former home is the fine five-story white marble and granite structure measuring 50 feet on the avenue and 100 feet in the street, and is assessed at \$925,000, \$800,000 of which is land value. Mr. Vanderbilt paid close to \$1,000,000 for the property and his lease to the jeweler, it is understood will be on about a 5 per cent. basis, which will be \$50,000 a year.

Leases on Fifth Avenue.

Maison Maurice, now located at the northwest corner of Fifth avenue and 43rd street, has sublet its quarters at that address to Hanan & Son, shoe dealers, for the remaining months of its lease. Hanan & Son last year arranged to lease the property from July, 1917, but through the new arrangement it will occupy its Fifth avenue quarters several months earlier than was anticipated. Maison Maurice will move to a new home at 661-663 Fifth avenue about December 1, when alterations to the building have been completed. The concern has arranged to lease the seventh and eighth lofts to Hickson, ladies' tailor, who now occupies a number of lofts in the adjoining buildings at the northeast corner of Fifth avenue and 52nd street. The additional lofts are to be connected with the present quarters. The lease is for seven years at an aggregate rental of about \$125,000. S. D. Cooper was the broker.

Glass Makers Lease.

The United States Glass Company, of Pittsburgh, leased through M. & L. Hess and Robert F. Bonsall the northerly part of the thirteenth floor of the Albemarle Building at the northwest corner of Broadway and 24th street, containing about 6,000 square feet.

Manhattan.

WILLIAM H. ARCHIBALD has leased the houses at 312, 366 and 462 West 23d st; 456 and 458 West 24th st; 313 West 28th st and 149 East 18th st.

BARNETT & CO. leased for Anna Enders the store at 18 West 125th st to Arthur Kahn.

BRETT & GOODE CO. have leased at 7-11 West 45th st the entire 5th floor to Morris Weingarten; at 461-79 8th av loft space to the United Animated Service Corp., the Certified Products Co. and the New England Advertising Co.; at 150 Lexington av an apartment to P. Hubbard Bancroft.

CAMMANN, VOORHEES & FLOYD have leased the 5-sty building at 272 Water st to Gough & Semke for a long term.

CARSTEIN & LINNEKIN (INC.) have leased the 3d loft at 126-8 5th av to E. H. Kulinyi & Son, and with Roy Scherick the 2d loft to Goodman & Dessauer; at 171 Macdougall st the 1st loft to Michelman & Friedland (Inc.); at 873 Broadway the 5th loft to C. H. Gibson & Co.; space at 3-7 West 29th st to Malvin S. Cohen; at 456 4th av to the W. & K. Silk Mills; at 230 5th av to Maneck J. Bhurnagara; at 221 4th av to Edward H. Long and Bernhard H. Stengel; at 24-26 East 21st st to Pollak & London, Wolf Thread Co. and D. Di Muro; and at 229 4th av to the Gramercy Letters.

CROSS & BROWN CO. has leased the entire building at 307-9 West 67th st to John J. Wedden; store at 1890 Broadway to Hudson Motor Car Co. of New York; the 2d, 3d and 4th floors at southeast corner of 63d st and Broadway to Detroit Cadillac Motor Car Co.; at 1790 Broadway space to Kent Motors Corp., Schlesinger-Redburn Corp., Lawrence G. Leonard, Monitor Motor Co., Lawrence H. Earle and George A. Boggs; at 18 East 41st st space to Samuel H. Monnell; at 56 West 45th st space to Samuel Zallud; at 220 5th av space to Ariston Hat Mfg. Co.; at 549-551 West 52d st the 9th floor to Manhattan Tire & Rubber Co.; at 351 West 52d st 8th floor to Max Grossman.

CROSS & BROWN CO. has leased the store at 1140 Broadway to the N. Y. Young Republican Club; at 299 Madison av space to Delmonico, Wallace & Cutler (Inc.), in conjunction with the J. Romaine Brown Co.; at 123 West 51st st ground floor to Hoffman Motor Co.; at 136-46 West 52d st 7th floor to E. L. Russell Engineers (Inc.), in conjunction with Ewing, Bacon & Henry; at 1790 Broadway space to Chandler Motor Car Co., Clinton S. Martin, Catalog Printing & Publishing Co. and William L. Colt; at 18 East 51st st space to Developing & Financing Association of America.

CROSS & BROWN CO. has leased the entire building at 604 East 47th st to Frederick Starr Contracting Co.; at 9 East 59th st studio to

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Jeanne Faure, and the entire 4th floor to Marguerite L. Heaton; at 15 East 59th st 3d floor front to S. M. Hill; at 17 East 59th st 3d floor rear to R. D. Williams and the 4th floor rear to F. G. Mories; at 19 East 59th st 3d floor front to Jordan Phelps, and 4th floor rear to E. S. & J. M. Faust. This building is now being remodeled and rented for studios and apartments.

CROSS & BROWN CO. has leased the store at 57 Chambers st and basement at 35 Reade st to M. B. Brown Printing & Binding Co.; at 306 Broadway the 4th floor to Saleem Sakal; at 49 Maiden lane space to Louis Robinsky; the store at 30 West 39th st to Fifth Av. Coach Co.; at 38-42 East 32d st space to Joseph Meyer & Co.; at 1571 Broadway space to Havez, Silvers & Lennon; at 220 5th av space to Lehigh Silk Hosiery Co., Max A. R. Kreiger, F. Kawakita, and F. Loeb Schneider Co.

CUTNER & LIPSET leased lofts at 33-43 East 33d st to the Claremont Waist Co.; at 15-17 East 32d st to Perles & Gilbert; at 49-51 West 23d st to Seymour Cravat Co; the 2d and 3d lofts at 9-11 East 16th st to the Calumet Mfg. Co., and a loft at 1181 Broadway to Isaac Gold.

CUTNER & LIPSET have leased for Klein & Jackson the store and basement at 74-76 5th av, through to 1 West 13th st, containing 15,000 sq. ft., to Roth & Lask, cotton converters, at an aggregate rental of about \$40,000.

DUROSS CO. leased for the Duval Co. the stable at 367 West 12th st to El. Spellman & Co.; the 3-sty building at 243 West 19th st to Albert Jackson; the 2-sty building at 131-5 Barrow st to Samuel Berman; the store at 777 Washington st to Louis Fook, and the store at 161 East 123d st to Oscar Pomerantz.

DOUGLAS L. ELLIMAN & CO. have leased a large duplex apartment, furnished, for the season, at 925 Park av for Dr. Henry S. Satterlee

to John Sherman Hoyt; a furnished apartment at 116 East 63d st for Alfred H. Thorpe to Mrs. G. Howard Davison, of Millbrook, N. Y.; an apartment at 157 East 81st st for Mrs. Albert G. Macdonald to Charles L. Johnston, Jr.; at 152 West 58th st for the Marcaro Corp. to Mrs. L. W. Grout; and a studio at 149 West 57th st for Francis D. Casey to Miss M. Leslie.

DOUGLAS L. ELLIMAN & CO., in conjunction with Ruland & Whiting Company, leased for Arthur Hodges his large furnished apartment at 131 East 66th st to W. B. Franklin, of W. B. Franklin & Co., bankers; also an apartment at 108 East 82d st for Miss Mary Sterns to Richard R. Sinclair; a furnished apartment at 901 Lexington av to Dr. Henry S. Satterlee; and an apartment at 55 West 55th st for S. M. Banner to Miss Adelia Wickham.

DOUGLAS L. ELLIMAN & CO. have leased a large apartment at 410 Park av for Bernon S. Prentice to W. Benton Crisp; in conjunction with Douglas Robinson, Charles S. Brown Co. an apartment in the new building at 156 East 79th st for Julius Tishman & Sons to Mrs. John H. Hammond; at 129 East 82d st for Bing & Bing to the Misses Crocker and Smith; and an apartment at 55 West 55th st to William J. Sloane and Mrs. Martha Stone.

DOUGLAS L. ELLIMAN & CO. leased the following apartments: in the new building at 156 East 79th st for Julius Tishman & Sons to Robert L. Burton, of Burton Bros.; at 152 West 58th st for the Marcaro Corp. to Mrs. S. B. Dudley; at 18 East 48th st to Clinton Preston; at 108 East 82d st for Samuel A. Herzog to the Misses Jandon; at 130 West 57th st to Henry M. Ward; and at 145 East 49th st to Pearl Jackson.

DOUGLAS L. ELLIMAN & CO. have leased, furnished, for the winter, 1015 5th av, a new 6-sty dwelling, on lot 25x100, for Anthony J. Drexel, Jr., who married Marjorie Gould, to

Senator George Peabody Wetmore, of Newport, R. I. The house has been held at a rental of about \$20,000.

DOUGLAS L. ELLIMAN & CO., in conjunction with Seton Henry and Douglas Gibbons, leased for S. W. Andrew 875 Madison av, corner of 73d st, a 5-sty house, on a lot 20x70, with a ball room on the top floor, to Ben Ali Haggin.

DOUGLAS L. ELLIMAN & CO. have leased for Herbert A. Sherman 127 East 55th st, a 4-sty dwelling, on a lot 18.9x100, for a long term to Miss Amelia E. White and Miss Martha R. White, daughters of the late Horace White.

DOUGLAS L. ELLIMAN & CO. have leased for Lawrence B. Stoddard his residence at 126 East 64th st, furnished, for the season to Arthur J. Turnbull, of Bernardsville, N. J.

DOUGLAS L. ELLIMAN & CO. have leased for the estate of William S. Pyle 5 East 53d st, a 4-sty house, on a lot 21x100, to Miss Ellen Lawton for a long term.

J. B. ENGLISH has leased for John S. Spencer to Howard Quinby the 4-sty dwelling at 230 West 48th st.

J. ARTHUR FISCHER has leased to the Tire Specialty Co. the store and basement at 757 7th av; to James D. Stanton the 2-sty store building at 341 West 44th st; and for Max Thorn to Mrs. Katz the 4-sty dwelling at 231 West 38th st.

N. BRIGHAM HALL & WM. D. BLOODGOOD (INC.) have leased apartments at 241-243 West 113th st to Rev. Samuel Greenfield, Max Rosenbaum, Joseph Beck, Mrs. Lena Marbe, Samuel Glasser, Abraham Davis, Isidor Witkind, Leopold H. Sachs, Morris Levinsky, L. Pelonsky and William H. Geis; also at 112-118 West 117th st apartments to I. Rubino, James Siegel, Michael Brode and Joseph Jacoby. These leases complete the rental of the buildings.

N. BRIGHAM HALL & WM. D. BLOODGOOD (INC.) leased apartments at 109-111 East 56th st to Walter G. Mulliner, Margaret E. Bailey, Rebekah D. Miller, Mary McLain, Pearl S. Squire, Anne Punnett and Mrs. Augusta E. Roosevelt. This completes the renting of the building.

N. BRIGHAM HALL & WM. D. BLOODGOOD (INC.) have leased apartments at 611-613 West 136th st to Mrs. Belle Mendehall, Mabel C. Wareham, Wilma H. Elrod, Miss A. Gray, J. J. Pusey, Mrs. Dorothy Richardson and Mrs. Frances Adams Pearce, which completes the leasing of the building.

N. BRIGHAM HALL & WM. D. BLOODGOOD (INC.) have leased for Katharine A. Kingsland the northerly store and basement at 1842 Madison av to William Bonner.

N. BRIGHAM HALL & WM. D. BLOODGOOD (INC.) leased the entire building at 195 East 76th st to Samuel Berman, decorator.

HERBERT HECHT & CO., in conjunction with Sol. Stern, have negotiated a new lease for the 30-ft. store and basement at 537 5th av for Arthur Tooth & Sons, of London, England, to Florette, milliner.

M. & L. HESS (INC.) leased the 2d floor at 240 4th av to the brokerage firm of Wasserman Bros., who will open a branch at this address; also the 4th floor at 70-4 West Houston st to the Victoria Waist Co., and the 6th floor at 132-4 West 22d st to Meena Bros.

HENRY HOF has leased for P. H. Robinson the loft at 227 Lexington av to the Iorack & Cicatelle Co.

HENRY HOF has leased the store and basement at 1832 2d av to the Modern Groceries Stores Co. for S. M. Topplitz.

HOUGHTON COMPANY has leased for Douglas Robinson, Charles S. Brown Co., as agent, an apartment at 251 West 81st st to George H. Pierce.

HOUGHTON COMPANY has leased for Clara L. Kellogg the 5-sty dwelling at 317 West 71st st to M. M. Tannenbaum.

HOUGHTON COMPANY has leased for Gideon E. Fountain the 3-sty dwelling at 114 West 91st st to Marie L. Kellett.

A. KANE CO. leased for Louis C. Wagner the 3-sty dwelling at 210 West 136th st to Benjamin Crass.

JOHN J. KAVANAGH leased for Mrs. William Daly to Dr. E. Franz Hoffmann the 4-sty dwelling at 1037 Madison av; for William Prager to Dr. Randall Hoyt the 3-sty dwelling at 129 East 74th st; an apartment in the new building at 129 East 82d st to Charles Speyer, and an apartment at 51 East 78th st to Mrs. A. H. Williams.

MANNING & TRUNK leased for Mary A. and Elizabeth Keena the store at 43 West 46th st to F. H. Mehle and Alva Rosenberz; also space at 542 5th av to E. Frederics and the advertising privilege on the roof of 1562 Broadway for the Ritcor Realty Co. to the O. J. Gude Co.

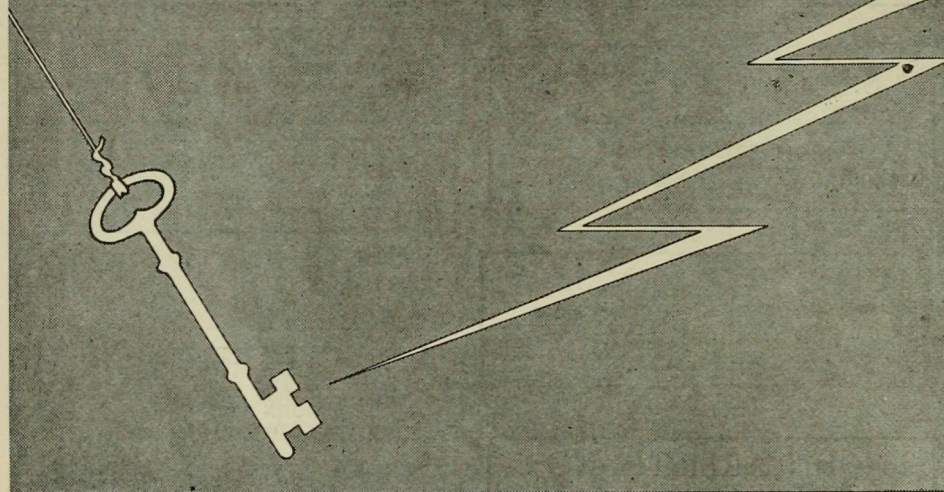
MANNING & TRUNK have leased the parlor floor store at 48 West 46th st for the Streeton Co. to Althea Buchanan, and with Walter B. Parsons the 7th loft at 135 5th av to the Simplex Time Recorder Co.

SAMUEL H. MARTIN has leased, in conjunction with F. & G. Pflomm, for Charles J. Bulkely the 4-sty dwelling at 255 West 85th st to Elizabeth Kay.

MOORE, SCHUTTE & CO. have leased the premises at 463 West 140th st for Gustave L. Lawrence to I. H. Burnstein; also the premises at 524 West 140th st for Knox & Dooling to a fraternity of the College of the City of New York.

NELSON, LEE & GREEN have leased for Samuel K. Jacobs the entire 3d floor in the building at 1587-89 Broadway to the National Vaudeville Artists (Inc.), Eddie Leonard president, and Henry Chesterfield, secretary, and is to be used by the National Vaudeville Artists as an executive office and club rooms after completion of alterations, which are estimated to cost \$20,000. The lease is for 8 years. The same brokers recently leased the corner store in

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this building to Cronin & Parker for a cafe and an inside store surrounding the corner to the Vogue Restaurant. The combined rental for the three leases is about \$40,000 per annum.

NELSON, LEE & GREEN have leased for the Rialto Theatre Corp., Crawford Livingston, president, agents for the Hammerstein Amusement Co., the Broadway store at the northwest corner of Broadway and 42d st. to the Walter Daniels Co. millinery. The premises to be occupied are the small store just north of the entrance to the Rialto Theatre Building, a store 10x15, which is leased for eight years at an aggregate rental of about \$25,000. This is part of the space formerly occupied by Bigby & Speck.

OGDEN & CLARKSON CORP. leased the 4th and 5th floors at 605 5th av to Cosmus & Washburn and the Irving Press, as offices and sales-rooms, for a long term.

PEASE & ELLIMAN have leased for E. N. Taiter to Mrs. M. J. Johns the 4-sty dwelling at 2 East 86th st.; leased in the apartment house which Charles Mayer is completing at 101 East 74th st, two suites of 11 rooms and 4 baths each, one to G. C. W. Low and the other to Mrs. C. E. T. Knox; sub-leased for Mrs. Leo M. Berry her apartment at 27 East 62d st to Margaret Anthony; made the following renewals of business leases: at 31-33 East 32d st to N. Levine & Co. and William Baumann; offices at 42 West 39th st to Joel J. Levitt and the Rogers Manson Co.; at 46 East 41st st a store to John Simmons & Co.; at 950 Park av a store to Louis Bloch; and at 565 West 181st st a store to the Singer Sewing Machine Co.; rented an apartment at 300 Central Park West to B. D. Findanger; at 309 West 99th st to Herman R. Voightlander; and at 138 East 36th st, furnished, for Mrs. F. B. Catchings to Stuart C. Adams. The latter lease is the fourth sub-lease made at 138-144 East 36th st, which are two twin houses not yet completed, and in which all of the apartments were leased by the beginning of September.

Brooklyn.

HERBERT HECHT CO. has leased for the Schulte Realty Co. to the Louis K. Liggett-Riker-Hegeman Co. the store with basement space in the Phenix Building, 16 Court st, for 17 years as a new branch.

ERNEST A. HOWARD has leased 836 President st, a 3-sty dwelling, to J. P. Harper; 475 1st st, a 2-sty dwelling, to I. D. Hurlbutt; at 732A Carroll st an apartment to J. Stratton.

REAL ESTATE NOTES.

HENRY HOF has been appointed agent for the premises at 219 East 37th st.

SPEAR & CO. have been appointed agents of the 12-sty loft building at 54-62 West 21st st.

WILLIAM R. WARE has moved his office to 2255 Broadway, southeast corner of 81st st.

SENIOR & STOUT (INC.) were the brokers in the recently recorded sale of 125 West 136th st for Isabel Mackin to C. A. Gittens.

PEPE & BRO. have been appointed agents for 25 West 11th st, a 3-sty dwelling, by Mrs. George Snowden Redfield.

PEASE & ELLIMAN have been appointed by Frederick Haberman managers and agents for the 10-sty apartment house at 667 Madison av.

ERNEST A. HOWARD has been appointed manager of property at 734A Carroll st, Brooklyn.

A. V. AMY & CO. have been appointed agents for the property at the northwest corner Broadway and 88th st, known as Nos. 2401-2407 Broadway, comprising the entire half block.

CROSS & BROWN CO. has been appointed managing agents of the 9-sty building, 60x98, at 434-438 Broadway, and will remove its downtown office from 396 Broadway to that address.

BUTLER & BALDWIN have opened offices at 280 Madison av, where they will engage in a general real estate and insurance business. The directors of the company are J. Armonde Butler, R. S. Baldwin and Nathan Harris.

DOUGLAS L. ELLIMAN & CO. have been appointed managing agents for Hover Chambers, 13 East 65th st, a new 5-sty apartment house, by the Belle Hazen Realty Co., John R. Hoyt, president. This property was purchased recently from the estate of John Jacob Astor.

NEW YORK TITLE AND MORTGAGE CO. has just made a building loan of \$75,000 to the Charlemont Building Corp. on plot 87.6x95 on the south side of 188th st, 95 ft. east of Audubon av. The building is expected to be ready for occupancy in the early spring.

EMIGRANT INDUSTRIAL SAVINGS BANK has obtained the services of Thomas J. O'Reilly, who will take charge of the renting, collecting and management of their modern 15-sty office building at 51 Chambers st. Mr. O'Reilly's main office is at Broadway and 109th st, and the downtown office is at 51 Chambers st.

AS AN INDICATION of the disposition of lenders to broaden their field of mortgage investments, due to the accumulation of the enormous amount of money seeking investment, it is interesting to note that the New York Title and Mortgage Co. has just announced that it is ready to receive applications for loans in Richmond County through its Richmond office, and in the towns of Westchester County through its White Plains office.

E. K. VAN WINKLE announces that he has severed his connection with Pease & Elliman and has resumed the real estate management business for his individual account, with offices at 156 West 72d st. Mr. Van Winkle will have associated with him in the management department William T. Cornu, and in charge of private house sales and rentals and apartment leasing W. J. O'Donnell, both of whom were formerly with Pease & Elliman in the same departments, for many years.

REAL ESTATE STATISTICS

The Following Table is a Resumé 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 1915. Following each weekly table is a resume from January 1 to date.)

MANHATTAN. Conveyances.

Table with 2 columns for 1916 (Sept. 29 to Oct. 5) and 1915 (Oct. 1 to 7). Rows include Total No., Assessed value, No. with consideration, and Consideration.

Mortgages.

Table with 2 columns for 1916 (Sept. 20 to Oct. 5) and 1915 (Oct. 1 to 7). Rows include Total No., Amount, To Banks & Ins. Cos., No. at 6%, No. at 5 1/2%, No. at 5%, No. at 4 1/2%, No. at 4%, Amount, Unusual rates, Interest not given, and Amount.

Mortgage Extensions.

Table with 2 columns for 1916 (Sept. 29 to Oct. 5) and 1915 (Oct. 1 to 7). Rows include Total No., Amount, To Banks & Ins. Cos., and Amount.

Building Permits.

Table with 2 columns for 1916 (Sept. 30 to Oct. 6) and 1915 (Oct. 2 to 8). Rows include New buildings, Cost, Alterations, and Amount.

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360 Pearl Street

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BRONX. Conveyances.

Table with 2 columns for 1916 (Sept. 29 to Oct. 5) and 1915 (Oct. 1 to 7). Rows include Total No., No. with consideration, and Consideration.

Mortgages.

Table with 2 columns for 1916 (Sept. 29 to Oct. 5) and 1915 (Oct. 1 to 7). Rows include Total No., Amount, To Banks & Ins. Cos., No. at 6%, No. at 5 1/2%, No. at 5%, No. at 4 1/2%, No. at 4%, Amount, Unusual rates, Interest not given, and Amount.

Mortgage Extensions.

Table with 2 columns for 1916 (Sept. 29 to Oct. 5) and 1915 (Oct. 1 to 7). Rows include Total No., Amount, and Amount.

Mortgage Extensions.

Table with 2 columns for 1916 (Sept. 29 to Oct. 5) and 1915 (Oct. 1 to 7). Rows include Total No., Amount, To Banks & Ins. Cos., and Amount.

Building Permits.

Table with 2 columns for 1916 (Sept. 29 to Oct. 5) and 1915 (Oct. 1 to 7). Rows include New buildings, Cost, Alterations, and Amount.

BROOKLYN. Conveyances.

Table with 2 columns for 1916 (Sept. 28 to Oct. 4) and 1915 (Sept. 30 to Oct. 6). Rows include Total No., No. with consideration, and Consideration.

Mortgages.

Table with 2 columns for 1916 (Sept. 28 to Oct. 4) and 1915 (Sept. 30 to Oct. 6). Rows include Total No., Amount, To Banks & Ins. Cos., No. at 6%, No. at 5 1/2%, No. at 5%, No. at 4 1/2%, No. at 4%, Amount, Unusual rates, Interest not given, and Amount.

Building Permits.

Table with 2 columns for 1916 (Sept. 29 to Oct. 5) and 1915 (Oct. 1 to 7). Rows include New buildings, Cost, Alterations, and Amount.

QUEENS. Building Permits.

Table with 2 columns for 1916 (Sept. 29 to Oct. 5) and 1915 (Oct. 1 to 7). Rows include New buildings, Cost, Alterations, and Amount.

RICHMOND. Building Permits.

Table with 2 columns for 1916 (Sept. 29 to Oct. 5) and 1915 (Oct. 1 to 7). Rows include New buildings, Cost, Alterations, and Amount.

CURRENT BUILDING OPERATIONS, MATERIALS AND SUPPLIES

THE new buying movement germinating in the structural steel trade is expected to culminate next winter and spring in very general activity of at least normal proportions for the building material market as a whole. From the late advance in structural shapes prospective builders seem to have concluded that prices are more likely to go higher than lower, and that, at any rate, for some years to come they will be on a war basis. Marked activity characterized the local structural steel market this week.

As the shapes now being contracted for will be available in four to five months, the corresponding buying movement for other materials and equipment will necessarily have started by that time. And if the real estate sales market fulfills its promise of greater activity, there will then be a large amount of small work coming forward likewise.

In support of this expectation the contracts made this week by the George A. Fuller Company for the 15,000 tons of structural shapes, required for the New York Central Railroad Company's new hotel and 6,000 more for the Pennsylvania Hotel, were cited. It is to be presumed that the big corporations, with every opportunity to get at inside facts, no longer perceive any chance of getting better terms. The New York Central hotel should be finished in the early part of 1918. John Mc. E. Bowman expects to open it in January of that year. Most of the excavating for the building has been done. The first lot of steel for the Pennsylvania Hotel, 12,000 tons, was ordered several months ago. Next month the Western Union Company will be ready to give out contracts for the additions to its main building.

A prominent structural steel broker in the financial district remarked to the Record and Guide: "Structural steel will be selling for 3½ cents a pound out of storehouse here before the year closes. Builders must make up their minds that prices are going higher. They missed their best chance last spring and summer when they held off. For the next two years values will continue high, in my opinion. Buyers have got to meet them, and why shouldn't they? True, the sales market for real estate is still going slow, but the renting market was never better, land values are low, and it will be a long

Brick.—With the manufacturing season drawing to a close and the laborers deserting the yards, brick manufacturers on the Hudson are using their forces more for production than for shipping purposes. Under a limited supply of material in this market prices are trending upward. Yesterday in the wholesale market Hudsons were selling for \$7.25, as the minimum quotation, which is an advance of 25 cents over last week's price. Superior grades were bringing as high as \$7.75. No Raritans were obtainable in the open market.

SUMMARY of transactions in the North River brick market for week ending October 6, 1916. Condition of market, firm, with prices trending upward. Quotations: Hudson Rivers, \$7.25 to \$7.75. Number of cargoes remaining over from last week, 3; arrived or en route, 37; number of cargoes sold, 31. Distribution: Manhattan, 10; Bronx, 2; Brooklyn, 8; New Jersey points, 8; Flushing, 2; Yonkers, 1. Left over Friday, October 6, 1916. 9.

Cement.—The cement trade, like the brick and other building material industries, is dominated by remarkable labor conditions at the mills. Insufficient and inefficient help exacting extraordinary wages for the character of service, a reduced output, as a consequence of the short labor supply and irregular deliveries, are the outstanding features.

time before such opportunities come again to investors.

"I look for a big real estate investment market this winter or next spring at the latest. An enormous amount of money has been made on paper in Wall Street. Soon these paper profits will be realized upon, and if custom is followed the profits will go largely into real estate, and there will be such a demand for income property as has not been seen in years."

Steel is the great basic industry of the United States. Copper is fast becoming a secondary barometer. Tonnages of both steel and copper are sold far ahead. Wall Street now has the biggest market for securities it has ever seen. Not a railroad in the country but is feeling the effects of expanding business. Food prices and commodities of almost every kind and nature are in the ascending scale. Common labor is scarce and the wages in the trades are high. The country has definitely entered upon an era of high prices and industrial expansion, from the force of which real estate must inevitably profit.

Briefly summarized, the markets for nearly all materials made of metal used in building construction continue firm at their highest price levels. There has been scarcely any recession in a month, except for zinc. The demand for all kinds of hardware is heavy. In the heavier items, such as iron and steel bars, piping, nuts and bolts deliveries are much delayed, owing to the pressure on the mills. The demand for tubular goods continues abnormally heavy. Under date of September 7 the discounts on several sizes and kinds of black iron and steel pipe were lowered, which was equivalent to an advance of \$2 to \$4 a ton.

Lead, copper and brass products are all in strong demand. As the price of sheet bars will be higher for the third quarter of this year, this prospect is strengthening the market for sheets.

The trade in masons' materials continues sub-normal. In these industries the labor problem is acute. Wages are high, the service unsatisfactory and the output restricted. Conditions in the wholesale lumber trade are improving. A larger amount of material is now moving. Repairs and alterations in the central sections and new frame buildings in the suburbs bulk large. Linseed oil is having a sensational rise.

"The mills are running much under capacity, with the trade taking all we can supply," said Mr. Carr of the Alpha Portland Cement Company. "We could do far more business if we could deliver the material. Deliveries are delayed by both manufacturing and shipping difficulties. We are promising nothing definite for deliveries—simply doing the best we can.

"The labor situation constitutes a most remarkable state of affairs. There must be a readjustment of labor matters or business will come to a standstill.

"If there is any change in Portland cement prices soon it will be on account of increasing labor and manufacturing costs."

Steel.—Prices are definitely advancing again. All the leading manufacturers have raised their minimum quotation on structural shapes from 2.60 cents to 2.70 cents a pound, mill, or 2.869 c., tide-water, N. Y. The local warehouse price is now 3.35 cents. This latest advance is expected by fabricators to force out many contracts that have been held in abeyance. They think it should convince buyers that values will be no lower.

At the same time fabricators are not anxious to see prices go higher. While

plain material is being sold for delivery a year ahead, deliveries can still be had in five months. A normal delivery would be in six weeks. Premiums are being paid for quick action.

The contract for the 15,000 tons required for the New York Central hotel was awarded this week to the American Bridge Company by the George A. Fuller Co., general contractor. It is known that a number of apartment house contracts will come out early next year, if not before. The additional wings to the Western Union Building will be put under contract next month. Much new work is being figured.

The George A. Fuller Co. contracted for 6,000 tons from the American Bridge Co., for the Pennsylvania Hotel. This is additional to a previous order of 12,000 tons.

Among the other contracts for steel-work awarded this week are: To Post & McCord, 300 tons for alterations to two loft buildings in West 119th street, and the quantity necessary for the building of the Defiance Mfg. Co., at 32 East 42d street; to Hinkle Iron Works, 225 tons for Hebrew Social Center Building in West 86th street; to Levering & Garrigues, 125 tons for Baker & Williams warehouse at 519 West 20th street; to National Bridge Works, 125 tons for electric light company's storehouse at Newton, L. I. The Communi-paw Steel Company has booked 200 tons steel work for the White Motor Company building at Park avenue and 57th street.

Advances in bars and plates are practically certain soon. Black sheets are up about \$2 a ton and an advance of \$2 or \$3 a ton in wire products is predicted. There is every reason to believe that steel prices will be materially higher by the end of the year. Steel making pig iron has been advancing rather sharply and foundry grades are stiffening in sympathy.

Basic iron is very strong at a minimum of \$19 valley, and in a number of instances sales at \$19.50 valley are noted. For Bessemer iron \$22.25 appears to be the minimum.

Linseed Oil.—The present upward flight of flaxseed, and consequently of linseed oil prices, is ascribed to the damage that has been done to the seed crop of the Argentine. The crop is now estimated at only half the normal yield. Oil has advanced in this market 10 cents a gallon within a week. So rapid a rise scarcely ever occurred before. Five years ago linseed oil brought more than \$1 a gallon, but it reached that altitude by slow degrees.

Lumber.—An improved demand for lumber is reported in the wholesale trade. Hardwood flooring has advanced 50 cents to \$1 for the more desirable grades. Yellow pine flooring is also \$1 more. Higher quotations are evidently developing for cypress and Eastern spruce. Hemlock holds firm on the \$22 basis.

Norfolk advices are to the effect that there is a steady growth in the sales for dressed North Carolina pine, especially flooring and roofers. In some instances the mills have advanced their lists. The demand for the rest of the year is expected to be fair.

Window Glass.—Jobbers report trade as active in this territory, with an increasing demand for what is available. Window glass, A quality, is very scarce. An advance in manufacturers' prices, ranging from 10 to 20 per cent. at factories, is probable.

Nails.—A shortage of both wire and cut nails is ascribed to material and labor conditions. Both kinds, in store, are still \$3.10, and when delivered by the jobber within carting limits, \$3.15 base per keg.

CURRENT WHOLESALE PRICES.

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

Note.—Price changes are indicated by black-face type. BRICK (Cargo lots, alongside dock, to dealers only), per M.:

- North River common \$7.25 @ \$7.50
Raritan common @
Second hand common, per M. 4.50 @
Red face brick, rough or smooth, car lots \$21.00 @ \$27.00
Buff brick for light courts 21.00 @ 27.00
Light colored for fronts 25.00 @ 36.00
Special types 36.00 @ 50.00

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

- Domestic Portland, Spot \$1.67 @
Over 30 days @ \$1.72
Rebate on bags, returned, 10c. bag.
Mill base 1.05 @
Rosendale Natural, to dealers, wood or duck bags .90 @
Rebate on bags returned, 10c. bag.
Aisen's German No Quotation
Dyckerhoff's German No Quotation

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

- 1 1/2 in. @ \$1.00
3/4 in. @ 1.10
Paving gravel 1.25 @
P. S. C. gravel @ 1.25
Paving stone 2.20 @ 2.40

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

- Exterior—
4x12x12 in. \$0.07
6x12x12 in. .098
8x12x12 in. .119
10x12x12 in. .114
12x12x12 in. .175
Interior—
2x12x12 in. \$0.048
3x12x12 in. .048
4x12x12 in. .054
6x12x12 in. .072

LIME (standard 300-lb. bbls., wholesale):
Eastern common \$1.50 @ \$1.55
Eastern finishing 1.60 @ 1.70
Hydrated common (per ton) @ 9.50
Hydrated finishing (per ton) @ 12.68

LINSEED OIL—
City brands, raw, 5 bbl. lots \$0.82 @ \$0.85
Less than 5 bbls. @ 0.82

LUMBER (Wholesale prices, N. Y.):

- Yellow pine (merchantable 1905, f.o.b. N.Y.)
8 to 12 in., 16 to 20 ft. \$26.75 @ \$31.75
14 to 16 in. 34.75 @ 40.00
Heart face siding, 4-4 & 5-4 @ 32.00
Hemlock, Pa., f. o. b. N. Y.
base price, per M. @ 24.00
Hemlock, W. Va., base price per M. @ 23.50
Hemlock, Eastern mixed cargoes 22.00 @
(To mixed cargo price add freight \$1.50.)
Spruce, Eastern, random cargoes, narrow (delivered) \$23.00 @ \$26.00
Wide cargoes 26.00 @ 29.00
Add \$1.00 per M. for each inch in width over 12 ins. Add \$1.00 per M. for every 2 ft. over 20 ft. in length. Add \$1.00 per M. for dressing.

- Lath (Eastern spruce f. o. b. N. Y.):
Standard slab \$4.10 @ \$4.25
Cypress lumber (by car, f. o. b. N. Y.):
First and seconds, 1-in. \$4.70 @
Cypress shingles, 6x18, No. 1
Hearts 8.75 @ \$9.00
Cypress shingles, 6x18, No. 1
Prime 7.25 @
Quartered oak \$85.00 @ \$88.00
Plain oak 60.00 @ 63.00

- Flooring:
White oak, quartered, select. @ \$51.00
Red Oak, quartered, select. @ 51.00
Maple, No. 1 \$41.00 @ 42.00
Yellow pine, No. 1, common flat @ 26.00
N. C. pine, factory flooring, Norfolk 17.75 @ 19.50

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

- Masons' finishing in 100 lb. bags, per ton @ \$11.00
Mill base \$10.50 @
Dry Mortar, in bags, returnable at 10c. each, per ton. 6.50 @ 7.00
Block, 2 in. (solid), per sq. ft. \$0.06
Block, 3 in. (hollow) .06
Blocks, 4 in. (hollow) .07 1/4
Boards, 1/4 in. x 8 ft. .11
Boards, 3/8 in. x 8 ft. .145
Boards, 1/2 in. x 8 ft. .185

SAND—
Screened and washed Cow Bay, 500 cu. yds. lots, wholesale. \$0.50 @

STRUCTURAL STEEL (Plain material at tidewater):

- Beams & channels up to 14 in. 2.869 @
Beams & channels over 14 in. 2.869 @
Angles 3x2 up to 6x8 2.869 @
Zeas and tees 2.869 @
Steel bars, half extras 2.869 @

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

WHITE LEAD (in oil):
100 to 500-lb. kegs. 10.50c.
25 to 50-lb. kegs. 10.75c.

WINDSOR GLASS. Official discounts from jobbers' lists:

- AA and A qualities, single and double thick 88%
B quality, first three brackets, single thick 90-10%
B grade, larger than first three brackets, single thick 89%
All B quality, double strength 90%

BUILDING FIGURES FOR NINE MONTHS

Comparative Statistics for Four of the Boroughs Compiled in Convenient Form

THE Record and Guide prints the comparative building tables, based on plans filed, for Manhattan, the Bronx, Queens and Brooklyn. These figures include the first nine months of the current year, as compared with the corresponding period in 1915. The enormous increase in new buildings in Manhattan is, in part, due to the filings made in anticipation of the Zoning Resolution, which passed the Board of Estimate last July. Some of these projects will, in all probability, not go ahead, but on the other hand several of the more important will become realities. The tables follow:

Manhattan
PLANS FILED FOR NEW BUILDINGS
January 1 to September 30, Inclusive

Table with 4 columns: No., Cost, No., Cost. Rows include Dwellings, Betw'n \$20,000 and \$50,000, Tenements, Hotels, Stores, etc., Office buildings, and various industrial buildings.

ALTERATIONS IN MANHATTAN.
January 1 to September 30, Inclusive.

Table with 4 columns: No., Cost, No., Cost. Rows include Dwellings, Tenements, Stores, etc., Office buildings, and various industrial buildings.

Bronx
PLANS FILED FOR NEW BUILDINGS
January 1 to September 30, Inclusive

Table with 4 columns: No., Cost, No., Cost. Rows include Dwell'gs Brick over \$50,000, Dwell'gs, brick Bet \$50,000 and \$20,000, Under \$20,000, Tenem'ts, brick over \$15,000, Under \$15,000, Tenements frame, Hotels, Stores over \$30,000, Stores, between \$30,000 and \$15,000, Under \$15,000, Office Build'gs, Manufactories and workshops, Schoolhouses, Churches, Public Build'gs -Municipal, Places of Amuse'nt, etc., Stables and Garages, Dwell'gs, frame, Other Structures.

Decrease, Nine Months, 1916 192 \$6,271,768

ALTERATIONS IN THE BRONX

Table with 4 columns: No., Cost, No., Cost. Rows include Dwellings, brick, Dwellings, frame, Ten'm'ts, brick, Ten'm'ts, frame, Hotels, Stores, Office buildings, Manufactories and Workshops, Schools, Churches, Public Buildings, Stables and Garages, Miscellaneous.

Brooklyn
PLANS FILED FOR NEW BUILDINGS.
January to September 30, Inclusive.

Table with 4 columns: No., Cost, No., Cost. Rows include Dwellings, 1 family, over \$50,000, Dwellings, 1 family, btwn \$20,000 and \$50,000, Dwellings, 1 family, under \$20,000, Dwellings, 2 family, under \$20,000, Tenements, Bet \$20,000 and \$50,000, Tenements under \$20,000, Stores, over \$30,000, Stores Bet \$15,000 and \$30,000, Stores, under \$15,000, Stores and two families, Office buildings, Factories and Workshops, brick, Factories and Workshops, frame, Schoolhouses, Churches, Public build'gs, Municipal, Places of Amusement, etc., Stables and Garages, Warehouses, Brick sundries, Dwellings, frame 1 & 2 families, Tenements, frame, Stores, frame, two family, Other frame structures.

Decrease Cost, Nine Months, 1916 \$2,010,235
Increase No. Buildings 12

ALTERATIONS IN BROOKLYN
January to September 30, Inclusive

Table with 4 columns: No., Cost, No., Cost. Rows include Dwellings, 1 family, over \$50,000, Dwellings, 1 family, btwn \$20,000 and \$50,000, Dwellings, 1 family, under \$20,000, Dwellings, 2 family, under \$20,000, Tenements, Bet \$20,000 and \$50,000, Tenements under \$20,000, Stores, over \$30,000, Stores Bet \$15,000 and \$30,000, Stores, under \$15,000, Stores and two families, Office buildings, Factories and Workshops, brick, Factories and Workshops, frame, Schoolhouses, Churches, Public build'gs, Municipal, Places of Amusement, etc., Stables and Garages, Warehouses, Brick sundries, Dwellings, frame 1 & 2 families, Tenements, frame, Stores, frame, two family, Other frame structures.

Decrease in No., Nine Months, 1916... 115
Increase in Cost, Nine Months, 1916... \$866,188

Queens
PLANS FILED FOR NEW BUILDINGS
January 1 to September 30, Inclusive.

Table with 4 columns: No., Cost, No., Cost. Rows include Dwellings, 1 family, over \$50,000, Dwellings, 1 family, btwn \$20,000 and \$50,000, Dwellings, 1 family, under \$20,000, Dwellings, 2 family, under \$20,000, Tenements, Bet \$20,000 and \$50,000, Tenements under \$20,000, Stores, over \$30,000, Stores Bet \$15,000 and \$30,000, Stores, under \$15,000, Stores and two families, Office buildings, Factories and Workshops, brick, Factories and Workshops, frame, Schoolhouses, Churches, Public build'gs, Municipal, Places of Amusement, etc., Stables and Garages, Warehouses, Brick sundries, Dwellings, frame 1 & 2 families, Tenements, frame, Stores, frame, two family, Other frame structures.

Decrease, Nine Months, 1916 216 \$590,389

ALTERATIONS IN QUEENS.
January to September 30, Inclusive.

Table with 4 columns: No., Cost, No., Cost. Rows include Dwellings, 1 family, over \$50,000, Dwellings, 1 family, btwn \$20,000 and \$50,000, Dwellings, 1 family, under \$20,000, Dwellings, 2 family, under \$20,000, Tenements, Bet \$20,000 and \$50,000, Tenements under \$20,000, Stores, over \$30,000, Stores Bet \$15,000 and \$30,000, Stores, under \$15,000, Stores and two families, Office buildings, Factories and Workshops, brick, Factories and Workshops, frame, Schoolhouses, Churches, Public build'gs, Municipal, Places of Amusement, etc., Stables and Garages, Warehouses, Brick sundries, Dwellings, frame 1 & 2 families, Tenements, frame, Stores, frame, two family, Other frame structures.

Increase Nine Months, 1916... 409 \$266,867

Awarding Contracts for Home.

Sub-contracts are being awarded for the new Home for the Aged, to be built at the northeast corner of Findlay avenue and 167th street, Bronx, for the Daughters of Jacob, 301 East Broadway, from plans by Louis Allen Abramson, 220 Fifth avenue, architect, and Chauncey Matlock, 30 East 42d street, mechanical engineer. Recent contracts let include foundations to A. L. Guidone Co., 52 Vanderbilt avenue; steel work, Hinkle Iron Co., 534 West 56th street; wood window frames to Murray & Hill, 143d street and Southern Boulevard, and fireproof window frames to the Herrmann & Graci Co., 673 Bergen street, Brooklyn.

Mt. Sinai Hospital Pavilion.

Charles E. Knox, electrical engineer and Tenney & Ohmes, steam engineers, both at 101 Park avenue, are preparing engineering plans for the five-story brick private pavilion building, on Fifth avenue, between 99th and 100th streets, to be built from plans by Arnold W. Brunner, 101 Park avenue, architect, for the Mount Sinai Hospital, George Blumenthal, president, and Dr. S. S. Goldwater, superintendent, at an estimated cost of \$400,000. The Thompson-Starrett Company, 49 Wall street, has the general contract.

Warehouse Contract Awarded.

The Turner Construction Co., 11 Broadway, has been awarded the general contract for the six-story reinforced concrete warehouse, 100x145, at the northeast corner of Water and Corlears street, to be built from plans by the A. E. Baxter Engineering Co., Ellicott Square, Buffalo, architects and engineers. The building is to be used by the Standard Milling Co., of 49 Wall street, which acquired the plot, last August, through Joseph P. Day, from Madalena Cuneo.

To Build Hotel at Jamaica.

Shampan & Shampan, 772 Broadway, Brooklyn, have completed plans for a hotel and cafe building to be erected on the northwest corner of Archer street and Sutphin road, directly opposite the Long Island railroad station, Jamaica, L. I., for the Welz & Zerweck Brewery, owners. The structure will have a facade designed in a Spanish style of architecture, constituting materials of brick, limestone and a Spanish tile roof. The ground floor which is particularly arranged for a cafe, dining room and reception room will have the upper floors utilized for chambers, and suites of rooms. Walls and ceilings of the cafe will be finished in Caen stone designed in a German renaissance style of architecture, with a barrel shaped ceiling. The dining room which is similarly designed will be finished in oak wood. The reception room is strictly along the lines of Adams style of architecture embodying designs of Pompeian, finished in scagliola and plaster work.

Apartments at Hanover Square.

An interesting and unique building operation which will bring apartments into a business section will be the result of the acquisition of the plot 50 x 120 feet, at 122-124 Pearl street, through to 86-88 Water street, by clients of the Charles F. Noyes Company, from William D. Kilpatrick and James H. Cruikshank. Title is to be taken by the Lower Manhattan Realty Company, which will build a new structure to be ready for renting during the fall of 1917. The upper floors of the building will contain apartments.

To Build Store Annex.

Robert D. Kohn, 56 West 45th street, has been selected architect to prepare the plans for the new R. H. Macy & Co. annex, at 149-151 West 34th street, through to 146-148 West 35th street. Although details regarding the contemplated structure are not yet available, it is understood that it will be of brick, steel and stone construction, and either eight or ten stories in height.

New West End Avenue Apartment.

A notable addition to the prominent West Side apartment house district is contemplated by T. J. McLaughlin Sons, 345 Amsterdam avenue, owners and builders, who plan to erect at the southeast corner of Broadway and 105th street a fourteen-story brick, limestone and terracotta apartment house, 71 x 120 feet, at an estimated cost of \$400,000. Gaetan Ajello, 1 West 34th street, architect, is preparing the plans.

PERSONAL AND TRADE NOTES.

George Marcus Allen has been appointed instructor in architecture at Columbia University for the academic year, 1916 to 1917.

Shoaf & Keene, a new firm in the yellow pine trade, have taken offices at 50 East 42d street. They were formerly connected with the Hilton-Dodge interests.

Caldwell-Wingate Company has the steel work of the Astor Trust Building at Fifth avenue and 42d street, going through the nineteenth story. The same contractor is also rapidly advancing the American Express Building on lower Broadway.

The New York Chapter of the National Fire Protective Association will hold a meeting on Monday evening, October 9, at the City Club, 55 West 44th street. "Explosions and Explosives" will be the subject for consideration. The discussion will be opened by Colonel B. W. Dunn of the Bureau for Safe Transportation of Explosives.

Shampan & Shampan, 772 Broadway, Brooklyn, architects, who prepared the plans and specifications for the new home for The Thrift, at the northeast corner of Ryerson street and De Kalb avenue, Brooklyn, are also supervising the construction of the building. Peter Guthy, 926 Broadway, Brooklyn, has the general contract, and has started work.

Edward T. Bailey announces that he has severed his connection with the Emerson Building Company and has become associated with Joseph O'Connor of New York and Minneapolis, recently connected with the Fidelity & Casualty Co. of New York. They have opened offices at 103 Park avenue, and will engage in a general contracting business.

Dr. Cary T. Hutchinson of New York City has been selected as the first secretary for the Engineering Foundation, founded a year ago by Ambrose Swasey of Cleveland. Dr. Hutchinson was selected from a list of sixteen candidates considered by the board of trustees. He was for some time a member of the firm of Sprague, Duncan and Hitchcock, but recently has been engaged in an independent electrical engineering practice.

Jewell & Hayes, architects, have taken new offices at 1108 Press Building, Binghamton, N. Y.

NO ARCHITECTS SELECTED.

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

EAST NORWICH, L. I.—Robert E. Tod, 30 East 42d st, Manhattan, has purchased 217 acres between East Norwich and Syosset, L. I., on which he contemplates the erection of a residence and outbuildings. No architect selected. Details will be available later.

LARCHMONT, N. Y.—Samuel A. Thomas, Chatworth av, Larchmont, N. Y., contemplates building two 2½-sty frame dwellings on Larchmont av, for which no architect has been selected.

SCARSDALE, N. Y.—Mrs. Mathilda Hoykendorf, Heathcote Inn, Scarsdale, N. Y., contemplates the erection of a 2½-sty dwelling, about 36x44 ft, at the corner of Chase Road and Woodland Place. Cost \$12,000. No architect selected.

JAMAICA, L. I.—William H. Ash, Puntine st, Jamaica, contemplates building a garage. Location and details will be available later. No architect selected.

LOWVILLE, N. Y.—The Board of Education, Williams J. Milligan, pres., contemplates the erection of a brick high school on a site not yet selected. Estimated cost, \$150,000-\$200,000. Details undecided. No architect selected.

COHOES, N. Y.—The Board of Education, W. D. Boswell, pres., contemplates the erection of a high school on a site not selected, and for which details will be announced later. Cost, \$150,000. No architect selected.

WATERTOWN, N. Y.—The Board of Education, Frank S. Tisdale, supt., contemplates the erection of two new schools, for which no sites have yet been selected, and no architect retained.

PHOENIX, N. Y.—The First Baptist Church, Rev. M. L. McLean, pastor, contemplates rebuilding its church edifice. No architect selected. Details will be available later.

PHOENIX, N. Y.—E. G. Harrington, 303 North State st, Syracuse, N. Y., contemplates building an opera house, hotel and livery stable in Main st, for which no architect has been selected. Details will be available later.

ONEIDA, N. Y.—The Oneida Valley National Bank, H. H. Douglas, pres., contemplates the remodeling and an addition to their bank bldg, or the building of a new structure in Main st, for which details are undecided and architect not selected.

ROCHESTER, N. Y.—G. Hemple, E. M. B. Bldg., Rochester, N. Y., has purchased property in Chestnut st, near Elm st, on which he contemplates building an office structure, for which details are undecided and no architect selected.

LAKE PLACID, N. Y.—A syndicate now being formed in which George S. Scott, 25 Broad st, Manhattan, and others are interested, contemplates the erection of a 300-room hotel on Mirror Lake, for which no architect has been selected. Cost, \$500,000.

CANTON, N. Y.—Alterations and additions are contemplated to the St. Lawrence County jail, H. M. Farmer, Sheriff, Canton, N. Y. No architect selected.

STAMFORD, N. Y.—The Sisters of Charity, c/o Mother Josepha, Mt. St. Vincent, on Hudson, N. Y., contemplate building a hospital at Stamford, N. Y., for which no architect has been selected. Details will be available later.

BRASHER FALLS, N. Y.—The Brasher Falls National Bank, R. E. Hefferman and others, directors, Brasher Falls, N. Y., contemplates building a bank, for which no architect has been selected, and details are undecided.

HASTINGS, N. Y.—A committee of citizens now being formed, of which Adolph W. Bevers is chairman, and Lester D. Munson is secretary, Hastings, N. Y., contemplates building a hospital on a site which has not yet been chosen. No architect selected, and details undecided.

MASSENA, N. Y.—The Massena Library Association, c/o Henry Hall, Massena, N. Y., contemplates building a library for which no architect has been selected. Cost, \$15,000.

PLANS FIGURING.

DWELLINGS.

MANHATTAN.—William J. Yennie & Co., 45 East 42d st, are figuring the general contract for the alteration to the 4-sty brick and stone dwelling at 171 East 62d st, from plans by Frederick J. Sterner, 154 East 63d st, and desire estimates on sub-contracts.

THIELLS, N. Y.—Letchworth Village, Dr. Charles S. Little, supt., Thiells, N. Y., is taking bids to close 12 o'clock noon, October 19, for the four 2-sty brick cottages and storage building, from plans by State Architect, Lewis F. Pilcher, Capitol Albany, N. Y.

FACTORIES AND WAREHOUSES.

WATERVLIET, N. Y.—The United States Government, Major Edward F. O'Hearn in charge, Watervliet, N. Y., is taking bids to close 1 p. m., October 23, for the alterations and additions to the brick and steel shop bldgs at the Arsenal, from privately prepared plans. The project consists of building a new south wing, 106x208 ft, a new west wing, 275x45 ft, a 1-sty brick lumber and storage shed, and also consists of raising the roof in the central section and continuing walls. Cost, \$400,000.

THIELLS, N. Y.—Letchworth Village, Dr. Charles S. Little, supt., Thiells, N. Y., is taking bids to close 12 o'clock noon, October 19, for a bakery, refrigerating plant and cold storage building, from

plans by State Architect, Lewis F. Pilcher, Capitol, Albany, N. Y. Cost, \$60,000.

HOSPITALS AND ASYLUMS.

SCOTCH PLAINS, N. J.—The Board of Chosen Freeholders of Union County, Court House, Elizabeth, N. J., are taking bids on separate contracts to close 3 p. m., October 18, for an addition to the 2-sty hollow tile and stucco Bonnie Burns Sanitarium, from plans by Oakley & Son, 283 North Broad st., Elizabeth, N. J. Cost, \$38,000.

MUNICIPAL.

BAYONNE, N. J.—The United States Government, Treasury Dept., Hon. A. S. Burlison, postmaster general, Washington, D. C., is taking bids to close 3 p. m., October 20, for the Post Office Bldg., at 6th st and Broadway, from plans by James A. Wetmore, Acting Supervising Architect, Treasury Dept., Washington, D. C.

STORES, OFFICES AND LOFTS.

BAYSIDE, L. I.—The New York Telephone Co., 15 Dey st, Manhattan, owner, is taking bids to close October 11 for a 4-sty brick and limestone telephone building, 40x80 ft, on the east side of Bell av, 30 ft south of Lawrence Blvd, from plans by E. A. Munger, architect, and H. C. Carpenter, engineer.

CONTEMPLATED CONSTRUCTION.

Manhattan.

APARTMENTS, FLATS & TENEMENTS.

160TH ST.—Samuel Katz, 405 Lexington av, has completed plans for a 6-sty brick and limestone apartment house, 66x100 ft, in the south side of 160th st, 278 ft west of Riverside Drive, for the Homo Construction Co., Julius Weinstein, pres., 1 Wall st, owner and builder. Cost, \$55,000.

SHERMAN AV.—Frederick F. French, 529 Courtlandt av, Bronx, has completed plans for a 5-sty brick and limestone apartment house, 50x120 ft, on the north side of Sherman av, 200 ft east of Dyckman st. Owner's name to be announced later. Cost, \$75,000.

91ST ST.—Charles B. Meyers, 1 Union sq, is preparing plans for alterations to the 9-sty brick and stone apartment house at the southwest cor of 91st st and Cen-

tral Park West for the Adolf Construction Co., 215 Audubon av, owner and builder. Cost, \$40,000.

WAVERLY PL.—Adolph E. Nast, 546 5th av, has completed plans for the alterations to the 4-sty brick studio building, 32x36 ft, at 112 Waverly pl, for H. A. Man, trustee, 14 Wall st. Cost, \$8,000.

3D AV.—Maximilian Zipkes, 405 Lexington av, has completed revised plans for the alterations to the 5-sty brick tenements and stores, 80x65 ft, at 1838-1844 3d av, for Louis Perlstein and another, 25 West 31st st, owners. Cost, \$20,000.

CHURCHES.

185TH ST.—Crow, Lewis & Wickenhoefer, 200 5th av, have plans in progress for a 1½-sty brick and stone church, 46x75 ft, at 560-562 West 185th st, for the Fort George Presbyterian Church, 560 West 185th st, for the Fort George Presbyterian Church, 560 West 185th st, owner.

DWELLINGS.

49TH ST.—Lewis Leining, Jr., 289 4th av, has completed plans for the alteration to the dwellings at 165-167 West 49th st, for Henry R. Stern, 102 West 38th st, owner. Cost, \$5,000.

FACTORIES AND WAREHOUSES.

127TH ST.—Plans have been completed privately for the 2-sty brick power plant and garage, 71x100 ft, at 163-167 East 127th st, for Otto Stahl, 2332 3d av, owner. The Lustbader Construction Co., 162 East 23d st, has the general contract.

BROOME ST.—Foster & Gage, 15 West 38th st, are completing plans for the alterations and addition to the factory at Broome and Centre sts for the Loft Candy Co., on premises, owner. The steam engineers are Tenney & Ohmes, 101 Park av, and the electrical engineer is Charles E. Knox, 101 Park av.

11TH AV.—Karl Wakeman, 90 West 38th st, has completed plans for the alterations to the 2-sty factory, 75x100 ft, at 617-621 11th av, for the Shevers Ice Cream Co., 59 West 66th st.

87TH ST.—The City of New York, Department of Water Supply, Gas & Electricity, Municipal Building, is having plans prepared privately for a 3-sty brick and concrete repair shop, tool house and garage, at 427 East 87th st.

22D ST.—William Higginson, 13 Park Row, is preparing plans for a 6-sty brick and steel factory, 25x42x100 ft, in the north side of East 22d st, east of 3d av, for Lehmaier Schwartz & Co., 207 East 22d st, owners. Cost, \$60,000.

HOSPITALS AND ASYLUMS.

121ST ST.—Irving Margon, 370 East 149th st, has plans in progress for alterations to the Day Nursery at 326 West 121st st. Owner's name withheld. Cost, \$3,000. The general contract has been let to Wolins & Bull, 45 John st.

HOTELS.

59TH ST.—Irving Margon, 370 East 149th st, is preparing plans for alterations to the hotel at the northwest cor of 59th st and Columbus av. Owner's name withheld. Cost, \$3,000.

MUNICIPAL.

87TH ST.—William F. Connell, architect, Municipal Building, is revising plans for the alterations to the engine house at 153 East 87th st, for the City of New York, Robert Adamson, fire commissioner, Municipal Building.

PARK AV.—Pilcher & Tachau, 109 Lexington av, have been selected to prepare plans for the alterations and remodeling of the Armory at Park av and 94th st, for the City of New York, Armory Board, C. D. Rhinehardt, secretary, Hall of Records, Manhattan, owner. Cost, \$100,000.

STABLES AND GARAGES.

38TH ST.—George F. Pelham, Inc., 30 East 42d st, is preparing plans for a 3-sty stable and garage, 50x98 ft, in the south side of West 38th st, 175 ft east of 11th av, for the Pine Hill Crystal Spring Water Co., 10th av and 36th st, owner. Cost, \$18,000.

STORES, OFFICES AND LOFTS.

51ST ST.—Ross & McNeill, 39 East 42d st, have completed plan for a 1-sty brick restaurant building, 50x100 ft, at 609-19 West 51st st, through to 604-612 West 52d st, for the Charles Kohler Estate, 14 West 54th st. Cost, \$7,000.

6TH AV.—Frederick Ebeling, 13 Park Row, has finished plans for the alterations and additions to the 12-sty store and loft building at 31-39 6th av, for the Tuscany Realty Co., 487 East 142d st, Bronx, owner. Cost, \$200,000.

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36TH ST.—Frederick B. Zobel, 35 West 39th st, architect, and R. E. Moss, 126 Liberty st, engineer, are revising plans for the 12-sty brick, limestone, terra cotta and granite store and loft building, 74x90 ft, at 233-239 West 36th st, for the Holland Holding Co., 18 East 41st st, owner and builder. Cost, \$200,000.

5TH AV.—Starrett & Van Vleck, 8 West 40th st, are preparing plans for the alterations to the 8-sty brick loft building, 46 x125 ft, at 119-121 5th av, for the City Investing Co., 165 Broadway, owner. Cost, \$25,000.

5TH AV.—Guy Lowell, 225 5th av, has completed plans for an orange shop and studio at 569 5th av, in the interior court of the Windsor Arcade, for the 5th av and 46th St Co., 569 5th av, owners. The general contract has been awarded to the R. H. Howes Const. Co., 105 West 40th st. Cost, \$7,000.

BROADWAY.—Michael F. Grimes, 39 West 42d st, has completed plans for the alteration to the 6-sty brick loft building, 31x196 ft, at 620 Broadway, for the Henry Dolan Estate, 88 Nassau st, owner. Cost, \$4,500.

56TH ST.—Holmes & Winslow, 103 Park av, are preparing plans for the alteration to the store at 2 West 56th st, for Schumann's Sons, jewellers, 2 West 56th st.

MISCELLANEOUS.

BROADWAY.—A. Kahn, 58 Lafayette av, Detroit, Michigan, is preparing plans for a 15-sty hotel annex and salesroom for the Ford Motor Co., 1723 Broadway, Manhattan, and Detroit, Michigan, owner, and the Hotel Woodward, Broadway and 55th st, lessee. The owner will occupy the first three floors, and the remainder is to be used as a hotel annex.

Bronx.

APARTMENTS, FLATS & TENEMENTS.
MORRIS AV.—John P. Boyland, Fordham road and Webster av, has completed plans for a 5-sty brick and limestone apartment house, 50x100 ft, on the east side of Morris av, 105 ft south of East 188th st, for the Hurley Building Corporation, 85 West 181st st, Manhattan, owner and builder. Cost, \$55,000.

MUNICIPAL.

RIKERS ISLAND, N. Y.—S. S. McGrath, Municipal Building, has completed plans for the extension to the 1-sty frame kitchen and mess hall in the south side of Main st, 1,200 ft from the Passenger Dock, for the City of New York, Department of Docks and Ferries, Pier A, North River. Cost, \$5,000.

SCHOOLS AND COLLEGES.

141ST ST.—C. M. Morgan, 529 Courtlandt av, has completed plans for the alteration to the 4-sty brick school at the southeast cor of 141st st and Brook av for the City of New York, Board of Education, 500 Park av, owner. Cost, \$4,000.

STABLES AND GARAGES.

CAULDWELL AV.—M. J. Garvin, 3307 3d av, has completed plans for a 2-sty brick garage, 45x130 ft, on the west side of Cauldwell av, 277 ft south of 161st st, for Cora Garvin, 837 Cauldwell av, owner. Cost, \$26,000.

MOSHOLU PARKWAY SOUTH.—John C. W. Ruhl has finished plans for the alteration to the 2-sty brick garage on Mosholu Parkway South, 130 ft west of Webster av, for John M. Raub, 390 Mosholu Parkway South, owner. Cost, \$6,500.

STORES, OFFICES AND LOFTS.

BURNSIDE AV.—Moore & Landsiedel, 148th st and 3d av, have completed plans for 1-sty brick stores, 52x28 ft, on the east side of Burnside av, 102 ft east of Grand Blvd and Concourse, for John Kelly, Tremont and Bathgate avs, owner and builder. Cost, \$6,000.

THEATRES.

MELROSE AV.—J. M. Felson, 1133 Broadway, is preparing plans for a 2-sty brick, limestone and terra cotta theater and roof garden, 80x121 ft, at 752-756 Melrose av, for the Cortlandt Corporation, owner. Cost, \$75,000.

Brooklyn.

APARTMENTS, FLATS & TENEMENTS.
78TH ST.—W. H. Harrington, 5105 7th st, Brooklyn, has completed plans for five 3-sty brick tenements, 25x72 ft each, in the north side of 78th st, 126 ft west of 5th av, for the Revelo Real Estate Co., 3007 Atlantic av, owner and builder. Total cost, \$40,000.

STERLING PL.—W. T. McCarthy, 16 Court st, is preparing plans for four 4-sty brick and limestone apartments, each 52x85 ft, in the north side of Sterling pl, 100 ft east of Bedford av, for the Conrad Construction Co., 44 Court st, owner and builder. Total cost, \$160,000.

ROSS ST.—Shampan & Shampan, 772 Broadway, have completed plans for the 6-sty brick and limestone apartment house, 60x100 ft, at 190-196 Ross st, for Aaron Segal, owner and builder. Cost, \$60,000.

MACDOUGAL ST.—S. Millman & Son, 1780 Pitkin av, has completed plans for two 4-sty brick tenements, 52x88 ft, in the north side of MacDougal st, 310 ft west of Stone av, for Smith & Son, 1678 President st, owner and builder. Cost, \$70,000.

77TH ST.—F. A. Eisenla, 186 Remsen st, has finished plans for five 3-sty brick tenements, 20x82 ft each, in the south side of 177th st, 128 ft east of 5th av, for J. C. W., Inc., 620 61st st, Brooklyn, owner and builder. Total cost, \$35,000.

CHURCH AV.—S. Millman & Son, 1780 Pitkin av, Brooklyn, have completed plans for four 5-sty brick and limestone apartments, 51x75 ft, at Church av and West st, for the Brooklyn Heights Land & Mortgage Co., 44 Court st, owner and builder. Total cost, \$180,000.

56TH ST.—Frederick F. French, 529 Courtlandt av, Bronx, is revising plans for the 4-sty brick apartment, 50x85 ft, at the northwest cor of 56th st and 7th av for Theresa Koehler, 27 Cedar st, Manhattan, owner and builder. Cost, \$40,000.

MANHATTAN AV.—Shampan & Shampan, 772 Broadway, Brooklyn, have completed revised plans for a 4-sty apartment house, 50x75 ft, at the southwest cor of Manhattan and Johnson avs, for H. Harris, 109 Manhattan av, owner. Cost, \$35,000.

7TH AV.—Shampan & Shampan, 772 Broadway, Brooklyn, are preparing plans for five 3-sty apartment and store buildings, 125x100, at the southwestern corner of 7th av and 60th st, for Louis Gold, 44 Court st, owner and builder. Total cost, \$50,000.

68TH ST.—F. W. Eisenla, 147 Remsen st, is preparing plans for four 3-sty brick apartments in the north side of 68th st, 152 ft east of 3d av, for Monroe Steiner & Bro., 315 68th st, Brooklyn, owners and builders. Cost, \$10,000.

PULASKI ST.—Charles Infanger & Son, 2634 Atlantic av, have plans in progress for two 4-sty brick and limestone apartments, 50x88 ft, in the south side of Pulaski st, 275 ft east of Marcy av, for Morris Halperin, 572 Willoughby av, owner and builder. Cost, \$30,000 each.

TOPPSCOT AV.—E. M. Adelson, 1776 Pitkin av, is preparing plans for a 4-sty brick and limestone apartment, 50x89 ft, for M. S. Koplun, 1242 East New York av, Brooklyn, owner and builder. Cost, \$30,000.

EAST 21ST ST.—Cohn Bros., 361 Stone av, are preparing plans for a 4-sty brick and limestone apartment, 50x90 ft, in the west side of East 21st st, 50 ft north of Av F, for the Hamilton Building Corporation, 127 Ames st, owner and builder. Cost, \$40,000.

DWELLINGS.

AVE T.—Cantor & Dorfman, 373 Fulton st, are preparing plans for a 2-sty brick dwelling, 26x60 ft, on the north side of Av T, 48 ft west of East 18th st, for A Greenblatt, owner. Cost, \$10,000.

ATLANTIC AV.—Harry Rockmore, 1216 Liberty av, has completed plans for fifteen 2-sty brick dwellings, each 18x30 ft, at the northwest cor of Atlantic av and Elderts la, for the Brooklyn Line Improvement Co., 1216 Liberty av, Brooklyn, owner and builder. Total cost, \$37,500.

45TH ST.—Henry Rockmore, 1216 Liberty av, has finished plans for three 2½-sty dwellings, each 18x38 ft, in the north side of 45th st, 25 ft east of 16th av, for the B. S. Realty Co., owner and builder. Total cost, \$9,000.

EAST 15TH ST.—F. A. Morris, 624 East 15th st, has completed plans for three 2½-sty frame dwellings, each 22x29 ft, on the west side of East 15th st, 30 ft south of Ditmars av, for the Farragut Construction Co., 624 East 15th st, owner and builder. Total cost, \$15,000.

EAST 3D ST.—F. J. Dassau, 1373 Broadway, has completed plans for four 2-sty frame dwellings, each 17x33 ft, in the east side of East 3d st, 100 ft north of Av J, for the Economy Homes Co., 1409 Av J, owner and builder. Total cost, \$12,000.

17TH AV.—Martin & Saragino, 6005 14th av, have completed plans for two 2-sty frame dwellings, 15x40 ft, and 16x40 ft, on the east side of 17th av, 50 ft south of 52d st, and on the east side of 17th av, 73 ft south of 52d st, for Charles Perkins, 5213 17th av, owner and builder. Total cost, \$7,500.

WEST 23D ST.—Joseph J. Galizia, 2845 West 23d st, has finished plans for two 3-sty brick dwellings and stores each, 17 x50 ft, in the east side of West 23d st,

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235 ft north of Surf av, for Joseph Cafiero, 396 Ocean av, Jersey City, owner and builder. Total cost, \$9,000.

62D ST.—The Sterling Architectural Co., 212 Broadway, Manhattan, have finished plans for a 2-sty brick dwelling, 20x48 ft, in the south side of 62d st, 240 ft west of 11th av, for Domenico Bioni, 140 Fulton st, Manhattan, owner. Cost, \$4,000.

AV I.—C. Alfred Foster, 1 West 34th st, Manhattan, has finished plans for a 2½-sty frame and shingle residence, 29x47 ft, at Av I and East 21st st. Owner's name will be announced later. Cost, \$12,000. The general contract has been awarded to H. Durcharme, 1022 38th st, Brooklyn.

OLD NEW UTRECHT AV.—Benjamin F. Hudson, 319 9th st, is preparing plans for a 2½-sty frame and stucco dwelling, 18x42 ft, on the west side of Old New Utrecht av, 104 ft south of 49th st, for George Isaacson 1054 52d st, owner and builder. Cost, \$5,000.

EAST 9TH ST.—Morris Rothstein, 1767 Pitkin av, is preparing plans for four 2½-sty frame, shingle and stucco cottages, 17x52 ft each, in the east side of East 9th st, 140 ft south of Av T, for a company now being formed, Louis Kavitz, president, 674 Georgia av, Brooklyn, owner and builder. Cost, \$4,000 each.

FACTORIES AND WAREHOUSES.
ATLANTIC AV.—I. J. Feinberg, 423 Penn av, is preparing plans for a 4-sty brick factory, 100x161 ft, at the southwest cor of Atlantic av and Milford st. Owner's name will be announced later. Cost, \$75,000.

JOHNSON AV.—Koch & Wagner, 26 Court st, have finished plans for the 2-sty brick warehouse, 180x2,220 ft, on the south side of Johnson av, 105 ft west of Stewart av, for the Kingsboro Development Co., 215 Havemeyer st, owner and builder. Cost, \$40,000.

SCHOOLS AND COLLEGES.
POWELL ST.—H. M. Devoe, 131 Livingston st, Brooklyn, has completed plans for alterations to Public School No. 109, at the southwest cor of Powell st and Dumont av, and to Public School No. 142, at the southwest cor of Henry and Rapelyea sts, for the City of New York, Board of Education, 500 Park av, Manhattan, owner. Total cost, \$17,000.

STABLES AND GARAGES.
11TH ST.—Benjamin F. Hudson, 319 9th st, Brooklyn, is revising plans for the 1-sty brick and concrete garage, 38x95 ft, in the south side of 11th st, 353 ft east of 5th av, for John Van Kanst, 309 5th av, Brooklyn, owner and builder. Cost, \$10,000.

ALBANY AV.—Volckening & Holler, 32 Wall st, have completed plans for a 2-sty brick and reinforced concrete public garage, 100x157 ft, at the northwest cor of Albany av and Carroll st, for Alonzo L. De Baum, 41 Liberty st, Manhattan, owner. Cost, \$20,000.

SHEPHERD AV.—Morris Whinston, 459 Stone av, has finished plans for a 1-sty brick garage, 25x46 ft, at the northwest cor of Shepherd av and Hegeman av, for Mary Schneider, owner. Cost, \$3,500.

SNYDER AV.—Charles Infanger & Son, 2634 Atlantic av, are completing plans for a 1-sty brick garage, 125x105 ft, on the south side of Snyder av, 224 ft west of Bedford av. Owner's name will be announced later. Cost, \$25,000. The general contract has been given to Ginsburg & Moss, 117 Penn av, Brooklyn, N. Y.

STORES, OFFICES AND LOFTS.
65TH ST.—Shampan & Shampan, 772 Broadway, have completed plans for the three 1-sty brick stores, 80x100 ft, at the northeast cor of 65th st and 20th av, for Louis Gold, owner and builder, 44 Court st. Cost, \$30,000.

COOK ST.—Shampan & Shampan, 772 Broadway, Brooklyn, have completed plans for a 4-sty loft building, 25x100 ft, at the southeast cor of Cook st and Evergreen av, for the Tion Realty Co., 905 Lafayette av, Brooklyn, owner and builder. Cost, \$30,000.

THEATRES.
BEDFORD AV.—The Palher Realty Co., Paul M. Herzog, president, 233 Broadway, Manhattan, has purchased the entire block bounded by Bedford av, Bedford pl, Atlantic av and Brevoort pl, on which a theatre and taxpayer may be erected. Details and name of architect will be announced later.

Queens.

APARTMENTS, FLATS & TENEMENTS.
LONG ISLAND CITY.—Frank Braun, 585 9th av, L. I. City, has completed plans for the 4-sty brick tenement, 32x90 ft, at 15th av and Vanderventer av, for M. Klink, owner and builder. Cost, \$22,000.

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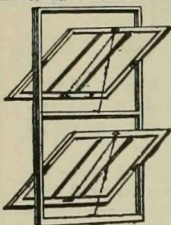
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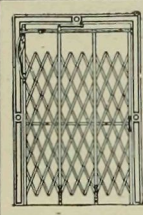
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DWELLINGS.

WOODHAVEN, L. I.—George E. Crane, 4710 Jamaica av, Richmond Hill, has completed plans for four 3½-sty frame dwellings, 20x48 ft each, on the south side of Brandon av, 40 ft east of Ferry st, for H. W. Schaefer, Jamaica av and Forest Parkway, Woodhaven, owner and builder. Total cost, \$20,000.

FOREST HILLS, L. I.—The Sage Foundation Homes Co., 27 Greenway Terrace, has had plans prepared privately for a 2½-sty brick dwelling and garage, 29x50 ft, at the southeast cor of Ascan av and Winter st. Cost, \$9,500.

MIDDLE VILLAGE, L. I.—Joseph W. Weiss, 91 Wayne st, Brooklyn, has finished plans for two 3-sty brick dwellings, with store, each 20x51 ft, at the southwest cor of Wayne st and Woodhaven av, for the Cooper Heights Building Co., 33 Pulaski st, Middle Village, L. I., owner and builder. Cost, \$9,000.

JAMAICA, L. I.—W. A. Finn, 229 New York av, Jamaica, L. I., has completed plans for two 3-sty brick dwellings and store, at the southwest cor of Cumberland st and New York av, for Frieda Otten, 229 New York av, Jamaica, owner. Cost, \$9,000.

ELMHURST, L. I.—R. W. Johnson, 60 Hunt st, Corona, has finished plans for ten 2½-sty frame dwellings, 21x54 ft, in the south side of Bode st, at Van Dine st, for Thomas Daly, 12 39th st, Corona, L. I., owner and builder. Total cost, \$50,000.

RICHMOND HILL, L. I.—Louis Allmendinger, 20 Palmetto st, Brooklyn, is preparing plans for ten 3-sty brick and limestone dwellings with stores, 20x55 ft, on Jamaica, Napier and Guion avs, for Stephen Morris, owner and builder. Cost, \$3,500 each.

KEW GARDENS, L. I.—Harry J. Arnold, 429 North Vine st, Richmond Hill, is having plans prepared privately for a 2½-sty frame dwelling, 38x28 ft, in the east side of Queintin st, 227 ft north of Austin st. Cost, \$6,500.

RICHMOND HILL, L. I.—George E. Crane, 4710 Jamaica av, Richmond Hill, has completed plans for six 2½-sty frame and shingle dwellings, 16x40 ft, on the north side of Hillside av, 20 ft east of Spruce st, for Gatehouse Bros., 57 Chestnut st, Brooklyn, owners and builders. Total cost, \$18,000.

WHITESTONE, L. I.—Behrens & Mahon, 328 East 52d st, Manhattan, have completed plans for a 2½-sty frame dwelling, 27x47 ft, on the west side of Malba Drive, 307 ft north of the Boulevard, for A. Bjornson, 180 Union st, Flushing, owner and builder. Cost, \$8,000.

WOODSIDE, L. I.—E. Rose & Son, Elmhurst, have completed plans for a 2-sty frame and clapboards dwelling, 25x51 ft, in west side of 2d st, 140 ft north of Woodside av, for John D. Tietjen, 247 Woodside av, owner. The general contract has been awarded to Michael Then, 2d st, Woodside, L. I.

GLENDALE, L. I.—L. Berger & Co., 1652 Myrtle av, Ridgewood, L. I., are preparing plans for two 2-sty brick and limestone dwellings, 20x55 ft each, on the west side of Wilton av, 185 ft from Glasser st, for L. B. Smith, 131 Noble st, Brooklyn, owner. Cost, \$4,500 each.

MASPETH, L. I.—B. Rose & Son, Elmhurst, L. I., have completed plans for a 2-sty dwelling, 21x48 ft, on the east side of Jefferson av, 900 ft north of Grand st, for S. Nelson, 73 Jefferson av, Maspeth, L. I., owner and builder. Cost, \$5,000.

MISCELLANEOUS.

JAMAICA, L. I.—Dodge & Morrison, 135 Front st, Manhattan, have completed plans for alterations to the roof of the 1-sty steel and frame grand stand, 450x100 ft, on the Jamaica Race Track, for the Metropolitan Jockey Club, Jamaica, L. I., owner.

Richmond.

DWELLINGS.

ARROCHAR, S. I.—Anders W. Andersin and Harold W. Beder, 334 5th av, Manhattan, are revising plans for the 2-sty frame and stucco dwelling, 40x37 ft, for Magnus Clarholm, 17 State st, Manhattan, owner. Cost, \$8,000.

Nassau.

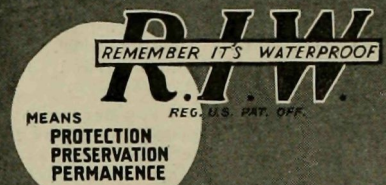
DWELLINGS.

GREAT NECK, L. I.—Aymar Embury, 2d, 132 Madison av, Manhattan, has plans in progress for a 2½-sty terra cotta block and brick veneer residence and garage, irregular dimensions, at Kensington, for L. P. Stryker, 27 William st, Manhattan, owner. Cost, \$15,000.

LONG BEACH, L. I.—Sommerfeld & Steckler, 31 Union Square, Manhattan, are preparing plans for a 2½-sty brick and stone residence, 30x60 ft, for Henry M. Susswein, East River and 105th st, Manhattan, owner. Cost, \$25,000.

MINEOLA, L. I.—W. H. Harrington, 510 57th st, Brooklyn, has completed plans for a 2½-sty frame and shingle dwelling, 23x31 ft, on Cleveland av, owner's name withheld. Cost, \$5,000. The general contract has been given to George Holland, 327 Gold st, Brooklyn.

MILL NECK, L. I.—Guy Lowell, 225 5th av, architect, and A. R. Sargent, 225 5th av, Manhattan, landscape architect, are



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preparing plans for a 2½-sty brick and stucco residence, 40x130. Owner's name withheld.

Suffolk.

DWELLINGS.

HUNTINGTON STATION, L. I.—Augustus Hill, Huntington Station, is having plans prepared privately for a 2½-sty frame and shingle dwelling, 23x30 ft, in 7th st. Cost, \$4,000.

New Jersey.

APARTMENTS, FLATS & TENEMENTS.

JERSEY CITY, N. J.—Carl I. Goldberg, 437 Broadway, Bayonne, N. J., is preparing plans for a 3-sty brick apartment house and store, 50x90 ft, for Harry Levy, owner. Exact location will be announced later. Cost, \$15,000.

JERSEY CITY, N. J.—W. K. Wenzel, 231 Wegman Parkway, Jersey City, have completed plans for a 3-sty brick tenement, 27x82 ft, at the northeast cor of Bostwick and Bergen avs, for Kuntz & Pollack, 461 Av A, Bayonne, N. J., owners and builders. Cost, \$20,000.

NEWARK, N. J.—E. V. Warren, 31 Clinton st, Newark, N. J., has plans in progress for two 4-sty brick and limestone apartments, 40x83 ft each, in the south side of Baldwin st, 200 ft east of High st, for the J. H. Mayzel Co., 187 First st, Elizabeth, N. J., owner and builder. Cost, \$35,000 each.

NEW BRUNSWICK, N. J.—Harry G. Bach, New Brunswick, N. J., is preparing plans for a brick apartment house and store, 22x65 ft, at French and Suydam sts, for I. Sahn, 139 Nielson st, New Brunswick, owner. Cost, \$10,000.

NEW BRUNSWICK, N. J.—Harry G. Bach, New Brunswick, N. J., has plans in progress for a brick apartment house and store, 22x55 ft, on Remsen av, for Nicolo Cantore, 97 Remsen av, New Brunswick, owner. Cost, \$10,000.

NEWARK, N. J.—J. O'Rourke & Son, Essex Building, Newark, N. J., and Fagan & Briscoe, 95 River st, Hoboken, N. J., are preparing plans for a 2-sty brick and limestone apartment house and cafe, 25x80 ft, at the southwest cor of Frelinghuysen av and Victoria st, for the Essex County Brewing Co., 63 Clinton av, owner. Cost, \$10,000.

CONTRACTS AWARDED.

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

APARTMENTS, FLATS & TENEMENTS.

MANHATTAN.—Patrick Murphy, 371 East 144th st, has the general contract for the alteration to the two 4-sty brick flats at 973-975 Park av, for Mary A. Gallagher, Oxford av, Belle Harbor, L. I., owner, from plans by Moore & Landsiedel, 148th st and 3d av. Cost, \$5,000.

CHURCHES.

WHITE PLAINS, N. Y.—Elbert S. Barlow, 60 Broadway, Manhattan, has the general contract for the 1 and 2-sty church, 98x64 ft, at the northeast cor of Mamaroneck and Maple avs, for the First Church of Christ Scientist, c/o H. E. Lesan, 440 4th av, Manhattan, from plans by S. S. Beman, McCormick Building, Chicago, Ill. Cost, \$30,000.

DWELLINGS.

BRONX.—Burke Bros. Construction Co., 62 West 45th st, Manhattan, has the general contract for the 2½-sty hollow tile and stucco residence, 30x70 ft, with garage, on the east side of Livingston av, 205 ft north of 245th st, Fieldston, for Dr. F. B. Sutherland, 40 East 41st st, Manhattan, owner, from plans by Clarence W. Brazer, 1133 Broadway. Cost, \$20,000.

BRONXVILLE, N. Y.—John Borup, Kraft av, Bronxville, has the general contract for the 2½-sty frame and stucco residence, 38x45 ft, at Sagamore, for the Sagamore Development Co., Depot sq, Bronxville, from plans by Jardine, Hill & Murdock, 3 West 29th st, Manhattan, architects. Cost, \$10,000.

RICHMOND HILL, L. I.—F. H. Wakeham, 2 West 47th st, Manhattan, has the general contract for the 3-sty frame dwelling, 43x45 ft, on the south side of Mayfair rd, 160 ft west of Audley st, for N. Scheier, 668 5th av, Manhattan, owner, from privately prepared plans. Cost, \$10,000.

TARRYTOWN, N. Y.—Rogers & Blydenburgh, Carll av, Babylon, L. I., have the general contract for the 2½-sty residence, 40x100 ft, to be built by Allen S. Lehman, 22 William st, owner, from plans by John R. Pope, 527 5th av, Manhattan, architect. Cost, \$100,000.

PELHAMWOOD, N. Y.—The L. M. Contracting Co., 30 East 42d st, Manhattan, has the general contract for the 2½-sty frame and shingle dwelling, 35x29 ft, for C. F. Perrin, 111 5th av, from plans by W. S. Moore, 30 East 42d st. Cost, \$9,000.

PERTH AMBOY, N. J.—Kaplan & Eskin, 63 Madison av, Perth Amboy, N. J., have the general contract for the 2-sty frame and clapboards dwelling, 21x60 ft, on Madison av, for William Cohen, 121 Madison av, Perth Amboy, from plans by Goldberger & Griesen, Angle Building, Perth Amboy, N. J. Cost, \$6,000.

BROOKLYN, N. Y.—Meyer & Sweeny, 384 Crown st, Brooklyn, have the general contract for the 3-sty brick and limestone residence, 43x46 ft, at the northwest cor of Franklin and Gates avs, for Walter P. Monson, 36 West 126th st, Manhattan, from plans by M. Joseph Harrison, 63 Park Row, Manhattan. Cost, \$18,000.

SCARSDALE, N. Y.—H. W. Mumford Co., Walton av, White Plains, has the general contract for the 2½-sty dwelling, 34x39 ft, on Walworth av, for the Model House Co., 101 Park av, Manhattan, owner, from privately prepared plans. Cost, \$9,000.

MAMARONECK, N. Y.—C. G. Sundstrom, Franklin av, Mamaroneck, has the general contract for the 2½-sty stone, hollow tile and stucco residence, 30x80 ft, with garage, at Shoreacres, for Daniel Warren, 25 Broad st, owner, from plans by Charles T. Oakley, 54 West Boston rd, Mamaroneck, architect, and George F. Pentecost, Jr., 15

East 40th st, Manhattan, landscape architect.

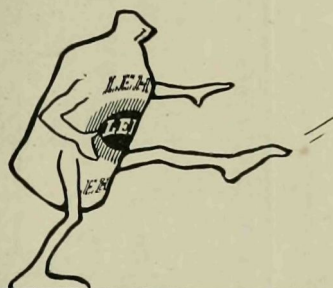
ALLWOOD, N. J.—John W. Ferguson Co., 152 Market st, Paterson, N. J., has the general contract for the three 2-sty hollow tile dwellings, 28x129 ft, for the Brighton Mills, 257 4th av, Manhattan, owner, from plans by Murphy & Dana, and W. L. Somerville, associate architects, 331 Madison av.

HACKENSACK, N. J.—Devoe & McCann, Hackensack, N. J., have the general contract for the alteration and addition to the 2½-sty brick residence, at 397 Union st, from plans by C. V. R. Bogart, Hackensack, N. J., for Courtland Linkrout, 231 Union st, Hackensack, N. J. Cost, \$10,500.

BRONXVILLE, N. Y.—John Utz, Bank Building, Bronxville, has the general contract for the 2½-sty brick and stone residence, 35x90 ft, for William H. Davis, 35 Nassau st, Manhattan, from plans by Clark & Arms, 21 West 45th st, architect. Cost, \$25,000.

EAST ISLIP, L. I.—E. W. Howell, George st, Babylon, L. I., has the general contract for the 2½-sty brick limestone and hollow tile dwelling, for J. F. Carlisle, Main st, Islip, from plans by Trowbridge & Ackerman, 62 West 45th st, architect, and Paul J. Piatti, heating engineer, 47 West 34th st, Manhattan.

BERGENFIELD, N. J.—Anderson & Sheridan, Bergenfield, N. J., have the general contract for the 2-sty brick residence and store on Washington av, for F. G.



When the whistle blows

It may seem anybody's game.

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PROPOSALS

The rate for Advertising under this heading is 25 cents per line, nonpareil measurement, with a minimum of four lines. Copy received until 3 P. M. Friday.

TREASURY DEPARTMENT, Supervising Architect's Office, Washington, D. C., Oct. 2, 1916.—Sealed proposals will be opened in this office at 3 p. m. Nov. 14, 1916, for the construction of the United States post office at Media, Pa. Drawings and specifications may be obtained from the custodian of the site at Media, Pa., or at this office, in the discretion of the Supervising Architect, Jas. A. Wetmore, Acting Supervising Architect.

BOARD OF EDUCATION.

Notice to Contractors

Sealed proposals will be received for the new HIGH SCHOOL BUILDING, RIDGEWOOD, N. J., at the room of the Board of Education of the Township of Ridgewood, in the High School Building, at 8 P. M., on Monday, October 30th, 1916.

The estimates are to be in one lump sum for all branches of the work except the following, each one of which must be figured separately from the above, i. e.:

Plumbing work,
Heating and Ventilating work,
Electric work.

The estimates for the four branches of the work will be considered separately. The general contractor may bid upon the mechanical plant if he so desires, but he must give separate estimates for the same and specify the sub-contractor whom he will employ.

Each bid must be accompanied by a bid bond, certified check or cash in the amount of two (2) per cent. of the bid, as a guarantee that the bidder to whom the award is made will sign the contract and to be forfeited to the Board of Education in the case of his failure so to do within a reasonable time.

A deposit of \$50 will be required for each set of plans and specifications taken out which will be refunded on their return in good condition. When contractors wish an additional set or sets of plans and specifications they must pay \$10 for each additional set so taken out, which amount will be retained by the Board of Education. When contractors take out more than one set of plans and specifications, however, the \$50 deposit will not be returned until all sets taken by him are returned in good condition. Either cash or certified check to the order of the Board of Education of the Township of Ridgewood, N. J., shall be used as deposit for plans.

The successful bidders will be required to furnish bonds satisfactory to the Board of Education in the amount of one-half of the contract amount.

The Board of Education reserves the right to reject any or all bids.

Plans and specifications may be obtained from Tracy and Swartwout, Architects, 244 Fifth Avenue, New York City, or from the Board of Education at the High School Building, Ridgewood, N. J., on and after Monday, October 9th, 1916.

BOARD OF EDUCATION OF THE
TOWNSHIP OF RIDGEWOOD.
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BAR FOR STORE FRONTS, which is STRONG,
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J. H. WERBELOVSKY, 86 Meserole St., Brooklyn

Zuglar, owner, from plans by Edwin W. Crumley, 391 East 149th st, Bronx, architect. Cost, \$7,500.

FACTORIES AND WAREHOUSES.

PATERSON, N. J.—David Henry Building Co., 6 Smith st, Paterson, has the general contract for the 1-sty brick and mill constructed dye factory, 75x185 ft, in Bleecker st, for the Victory Silk Finishing & Dyeing Co., 182 Madison st, Paterson, N. J., owner, from plans by Fred Schwarz, Colt Building, Paterson, architect. Cost, \$20,000.

RUNYON, N. J.—Henderson & Stanton, Perth Amboy, N. J., have the general contract for the addition to the boiler house, for the Board of Water Commissioners, City Hall, Perth Amboy, N. J., owner, from plans by Samuel J. Mason, 309 Madison av, Perth Amboy, engineer. Cost, \$6,000.

HALLS AND CLUBS.

PORTCHESTER, N. Y.—George Mertz & Sons, East Portchester, N. Y., have the general contract for the 2-sty hollow tile and stucco golf clubhouse, 200x50 ft, for the Blind Brook Club, William H. Childs, 17 Battery pl, Manhattan, president, from

plans by Frank A. Moore, 52 Vanderbilt av, Manhattan, architect. Cost, \$30,000.

HOSPITALS AND ASYLUMS.

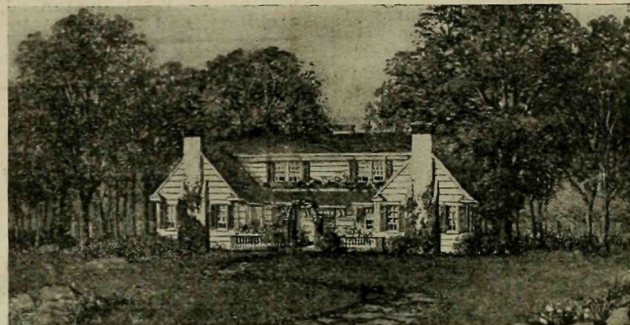
MANHATTAN—Story & Flickinger, 5 Great Jones st, have the general contract for the alteration to the 3 and 4-sty brick hospital and dwelling, 16x54 ft each, at 301-303 East 19th st, for the New York Skin & Cancer Hospital, from plans by William S. Gregory, 40 West 32d st. Cost, \$7,000.

SCHOOLS AND COLLEGES.

BROOKLYN, N. Y.—Peter Norgard, 228 94th st, Brooklyn, has the general contract for the 2-sty brick school and gymnasium, 63x86 ft, at the southeast cor of 2d and 81st sts, for the Bay Ridge Presbyterian Church, Shore road and 72d st, owner, from plans by MacDonald Mayer, 146 Montague st, architect. Cost, \$9,000.

STABLES AND GARAGES.

MANHATTAN.—The Atlas Construction Co., 227 East 25th st, has the general contract for the alteration of the 4-sty brick tenement at 322 East 28th st into a garage, for Thomas and James McElroy, from plans by Otto Reissman, 147 4th av. Cost, \$2,500.



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The above is an excellent illustration of the North Carolina Pine Bungalow, a full-size 8-room house, built as an exhibit at the Country Life Permanent Exposition, Grand Central Terminal, New York City.

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Write for our Free Reference Book C, which tells more about this splendid wood. A postal will bring it.

North Carolina Pine Association

Norfolk, Virginia

BROOKLYN, N. Y.—Thomas Drysdale, 26 Court st, has the general contract for 2-sty brick garage, 60x90 ft, on Lawrence st, 300 ft east of East 3d st, for A. I. Namm & Son, 494 Fulton st, from plans by J. A. Gorman, 4 Court Square. Cost, \$11,000.

BROOKLYN, N. Y.—Vincent Scala, 73 Carroll st, Brooklyn, has the general contract for the 1-sty brick garage, 50x115 ft, in the south side of Bergen st, 275 ft west of Classon av, for Flora J. Abraham, 405 Putnam av, Brooklyn, owner, from plans by I. G. Feinberg, 423 Penn av, Brooklyn. Cost, \$10,000.

BROOKLYN, N. Y.—F. Richards, Hendrick st and Jamaica av, Brooklyn, has the general contract for the 1-sty brick garages, 22x137 ft, at the southeast cor of Atlantic and Euclid avs, for N. Willard Curtis, 2495 Atlantic av, owner, from plans by Lewis Schillinger, architect, 167 Van Sicklen av, architect. Cost, \$10,000.

GREAT NECK, L. I.—Gabler Construction Co., 114 Leroy st, Manhattan, has the general contract for the 1-sty brick garage 55x100 ft, for the Great Neck Garage and Repair Co., North rd, owner, from plans by Otto Gaertner, 331 Madison av, Manhattan. Cost, \$8,000.

STORES, OFFICES AND LOFTS.

MANHATTAN.—Post & McCord, 101 Park av, Manhattan, have the general contract for the 6-sty office and loft building, 25x100 ft, at 22 East 42d st, for the Defiance Mfg. Co., from plans by Harry Leslie Walker, 103 Park av, architect, and Alexander Brociner, 104 West 42d st, consulting engineer. Cost, \$50,000.

MANHATTAN (SUBS.)—The Communi-paw Steel Co., 95 Liberty st, has been awarded the structural steel contract for the 5-sty office and salesroom at the northwest cor of Park av and 57th st, for the White Co., 1877 Broadway, from plans by William T. Seaver, Grand Central Terminal, architect. The wrecking has been awarded to the Jump House Wrecking Co., 210 West 14th st, Manhattan.

MANHATTAN.—The Rosecor Construction Co., 2 Columbus Circle, has the general contract for the alteration to the store at 334 5th av, for Vincent Astor, 21 West 26th st, owner, and the Hilton Co., Broadway and 37th st, lessee, from plans by V. Hugo Koehler. Cost, \$4,000.

MANHATTAN.—The Improvement Construction Co., 1269 Broadway, has the general contract for the alteration to the 6-sty brick store, court, and lodge rooms, at 30 1st st, for Nathaniel Kean, 30 1st st, from plans by Otto Reisman, 137 4th av, Manhattan. Cost, \$5,000.

NEWARK, N. J.—E. M. Waldron & Co., 84 South 6th st, Newark, has the general contract for the five 2-sty store and office buildings, 100x125 ft, at 909-915 Broad st, for the Third Presbyterian Congregation, from plans by Cady & Gregory, 40 West 32d st, Manhattan, architects. Cost, \$65,000.

MISCELLANEOUS.

HAWTHORNE, N. Y.—The Schaefer Construction Co., 5 West 31st st, Manhattan, has the general contract for the 2½-sty brick and stucco girls' dormitory, 30x253 ft, for the Jewish Protectory and Aid Society, Hawthorne, N. Y., from plans by H. A. Jacobs, 320 5th av, Manhattan.

WEEHAWKEN, N. J.—Bernard & Bezetti, 1208 Hudson st, Hoboken, has the general contract for the 2-sty brick riding academy at the Park and Boulevard, for the Hexamer Riding Academy, 219 Hudson st, Hoboken, N. J., from plans by Fred Meystre, 84 Washington st, Hoboken, architect. Cost, \$50,000.

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

NATIONAL OIL, PAINT AND VARNISH ASSOCIATION will hold its 29th annual meeting at the Hotel Traymore, Atlantic City, N. J., from October 9-12.

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TRADE AND TECHNICAL SOCIETY EVENTS.

NEW YORK ELECTRICAL SHOW will be held at the Grand Central Palace from October 11-21.

ELECTRICAL SUPPLY JOBBERS' ASSOCIATION will hold its annual meeting and convention at the Hotel Statler, Cleveland, O., October 10-12.

ELECTRICAL SUPPLY JOBBERS' ASSOCIATION will hold its annual meeting and convention at the Hotel Statler, Cleveland, Ohio, October 10-12.

AMERICAN SOCIETY OF MECHANICAL ENGINEERS will hold its annual meeting in New York December 5-8. Headquarters at the Engineering Societies Building, 29 West 39th st.

NATIONAL HARDWARE ASSOCIATION and the American Hardware Manufacturers' Association will hold a convention at Atlantic City, N. J., October 17-20. Headquarters will be located at the Marlborough-Blenheim Hotel.

