

# Lawmakers Take Up Realty Board's Tax Bill

## Legislative Amendments Fix Rate on Real Estate at 2.00—Comptroller Craig Offers Substitute—Legislature Adjourns Next Saturday

REAL estate men who went to Albany on Tuesday of this week to attend the joint hearing before the Senate Committees on Taxation and Retrenchment and New York City Affairs returned to the city considerably encouraged in the belief that the Legislature will pass bills that will open the way for the permanent relief of real estate from the great burden of taxation which it has been carrying for so long and which recently has been very materially increased.

The hearing was by far the most important held this year, because of the large representation of interests affected by the proposed legislation and because of the apparently friendly attitude of the lawmakers, and in the general recognition by both legislators and tax officials of the imperative necessity of affording relief to New York realty. It was necessary to hold the hearing in one of the largest rooms in the Capitol to accommodate the great number of people who appeared either to take part in the hearing or who represented interests that would be affected by the proposed legislation.

The joint committee meeting was held for the purpose of giving an opportunity for the development of any opposition to the bill proposed by the Real Estate Board of New York fixing the real estate tax at 1.75, with its attendant proposition that personal property should be taxed at two and one half mills to make up the deficit between the budget and the taxes obtained from real estate under this rate, and the six bills proposed by the Tax Department known as the Boylan bills.

Just before the hearing the New York City administration sprung a surprise by obtaining the introduction in the Senate near the close of the day's session of a bill prepared by Mr. King of the Corporation Counsel's office, under instructions from Comptroller Craig, proposing the listing of personal property under conditions similar to the National Government's regulations for the imposition of the income tax and fixing the personal property tax rate at eleven mills per dollar. This bill was also introduced by Senator Boylan, who asked that it be advanced to final passage immediately, but this was blocked by Senator Nicholl's objection. Minority Leader Wagner thereupon threatened that if the objection was persisted in he would attempt to prevent legislation of any character for the remainder of the legislative session.

As the direct result of the hearing Senator Boylan, on Wednesday in the Senate, offered amendments to the bill proposed by the Real Estate Board limiting the tax on real estate to twenty mills or 2.00 per hundred instead of 1.75, as proposed in the original measure, and making the personalty rate eleven mills, or \$1.10 per hundred, instead of 2½ mills, or twenty-five cents per hundred as the bill originally read. These amendments were adopted by the Senate and the bill was recommended to the Committee on Affairs of the City of New York.

This amended bill is a compromise measure between the original Boylan bill and the ones proposed by the Tax Department and by Comptroller Craig.

The next step in the legislative program will be the reporting of the bill out of committee to take its place on the calendar for final passage. It is expected that this will be done next Monday night.

Among those who were present when the hearing began were Robert E. Dowling, president of the City Investing Company; Laurence McGuire, president of the Real Estate

Board of New York; E. P. Doyle of the Real Estate Board; Walter Lindner, representing the Title Guarantee and Trust Company; President Jacob A. Cantor and Commissioners Louis A. Swazey and George H. Payne of the Tax Department, and representatives of the Brooklyn Board of Brokers, the New York Tax Reform Association, the Association of Manufacturers and Merchants and other organizations. Senators James A. Emerson and George Cromwell jointly presided.

A. C. Pleydell of the Tax Reform Association protested against the enactment of any of the bills proposed by the Tax Department aiming at increasing the revenues by the taxation of personal property on the general ground that these bills would be ineffective if they became laws, because their provisions were too loosely drawn and the penalties insignificant. Referring to the bill proposing the taxation of individual holdings of corporate stock he said that this measure involved double taxation, inasmuch as the corporation was already taxed on its stock. The corporation having to pay a tax upon the entire issue of its stock it was unjust, in his opinion, for an individual holder of any part of this issue to be called upon to pay an additional tax.

Mr. Pleydell also contended that if personal property was taxed in the tax district where such property is located, as proposed by the Tax Department, it would mean, for one thing, that a railroad train would be taxable in any district in which it might happen to be at the date of the tax return. He declared that the proposed listing of personal property, as outlined by the Tax Department, would net small results because the bill followed the lines of former efforts in this direction which had proved failures.

J. J. Merrill of the Corporation Tax Bureau said that if an effective listing system for personal property could be drawn up there would undoubtedly be disclosed over \$60,000,000,000 of personal property of which only a bagatelle is now on the tax rolls. If this enormous amount of property could by any means be got on the rolls, and after all exemptions had been made, the tax rate would be so low that nobody could or would object to paying their allotment and the burden on real estate would be relieved. The poor people in the tenements were now carrying this burden in the form of rent payments. The workman who paid a rent of \$16 per month was paying about \$130 per year out of his poor earnings for the cost of government.

The City of New York, Mr. Merrill declared, is turning in the right direction but the reform looked for could not be accomplished through the legislation proposed by the Tax Department.

"There is no such thing as sacred property," said Mr. Merrill. "More than 90 per cent. of the personal property is on the exempt roll. We cannot keep on piling up the taxes. There are now 17 kinds of taxation. The steam railways alone pay taxes in seven different ways. Unless steps are taken to relieve the tax burdens in New York City socialism will be enormously increased when the men who are now fighting our battles 'over there' come back and demand that things be set right 'over here.'"

President Cantor explained that the bills introduced by Senator Boylan at the request of the Tax Department had been prepared after two months' investigation of the subject. It had at first been proposed to tax personal property at 1.50 so as to relieve real estate. The bills were



meant to strengthen the Tax Department and he thought that if the listing of personal property was adopted the result aimed at would be attained.

Referring to the bill repealing the law exempting uncompleted buildings from taxation President Cantor said that the Department had found that buildings completed except for lettering the street number or fitting them with door knobs had escaped taxation for a year through this technicality although partly occupied. With regard to personal property exemptions it was not unusual for men to claim exemptions by setting up fictitious debts. Mr. Cantor called upon Mr. King of the Corporation Counsel's office, who had prepared the bills, to explain other provisions.

"If a general plan of listing personal property can be decided upon," said Mr. King, "and the assessors have before them sworn statements as to personal property holdings similar to the income tax returns made to the National Government they would have something definite to go on and the Tax Department could proceed with intelligence. The income tax law had proved that it was possible to list personal property and the rest was easy."

Mr. Murphy, representing the New York Central railroad, declared that if the bill to assess personal property in the tax district in which it is located should become a law the Empire State Express would be liable to taxation in 658 tax districts through which it ran in making the trip from New York to Buffalo.

The discussion of the Tax Department bills was brought to an end by Senator Cromwell, who inquired how the assessors would get hold of the man who tucked his stock certificates into his pocket and lived in New Jersey, and by Senator Ellsworth, who demanded to know if the city could not cut down its running expenses and so release the situation. There was a chorus of "Nos!" to this latter question.

"It can't be done," said Senator Robert Wagner. "The cost of government everywhere, National, State and City, is constantly mounting and it is impossible to stay it."

Comptroller Craig was then called on to explain the bill referred to at the introduction of this story which had been introduced by Senator Boylan for the city administration. This bill contains the following provisions:

Every person residing in the City of New York owning personal property which, without deductions for debts or exemptions, is of the value of \$3,000 or over, shall during the month of July each year furnish to the Department of Taxes and Assessments a written statement under oath setting forth all his or her personal property owned on the first day of July in each year and also setting forth as of the latter date his or her debts and other deductions for purposes of taxation against his or her personal property.

Succeeding sections of the bill are identically similar to the foregoing except that they apply to every corporation having an office or place of business, or any person residing in or having an office or place of business in New York City who has personal property in his or her control as agent, trustee, guardian, executor or administrator.

Corporations organized under the laws of the State of New York and taxable in the City of New York on its capital and surplus stocks, having assets which without deductions or exemptions are of a value of \$3,000; and non-resident or foreign corporations having an office or place of business, or doing business, in the City of New York and owning personal property which without deductions or exemptions is of the value of \$3,000, shall also file similar statements.

Failure to comply with the law entails a penalty of \$100 for every failure and an additional sum of \$10 for each day that such failure continues, and in addition thereto fifty per cent. of the tax payable; and in addition such delinquent person or corporation shall not be entitled to review by certiorari any assessment for the year in question against their property, stock, profits or capital.

Provision is made for examinations under oath, production of papers, and testimony for proof or disproof by any statement made, and for the transfer of an assessment from the roll of a borough where it is improperly made to the proper borough roll.

The taxable status of all real property shall be fixed for each year on the first day of October in the preceding year and the taxable status of all personal property shall be fixed

for each year on the first day of July in the preceding year.

Examinations for reductions of assessments on real and personal property shall be made during the last 15 days of November and during December. Decisions shall be rendered within 30 days and in no case later than Dec. 31 on personal property and Feb. 1 on real property. The Tax Board, during the month of December, is to prepare the rolls on personal property computed at eleven mills upon each dollar of assessed valuation, and these rolls are to be certified to the Board of Aldermen as under the existing laws, and the Board shall fix the rate on real estate not later than March 3.

All taxes on personal property shall be due and payable on Jan. 10 and on real estate on May 1 and Nov. 1.

The court in which any suit is brought for the enforcement of payment of any tax on personal property may, on motion of either party, dismiss the suit without costs, or conditionally, upon the payment of costs, or may, on the facts, in its discretion, dismiss such suit on the payment of such part of tax and costs as may be just, in any case where it shall be satisfied that the persons or corporations taxed are unable for want of property, or other reason, to pay any tax, or have an equitable defense to such act or proceeding.

Comptroller Craig explained that the foregoing bill was drawn to meet the objection raised to the bill proposed by the Real Estate Board of a flat rate of 1.75 that it left the city "up in the air" for the money necessary for expenses of the government.

"Under this bill," said the Comptroller, "we will collect what taxes on personal property we can and then when we know just what we have got we can fix the rate on real estate to cover the balance necessary.

"The personal property tax is payable on January 10 and the penalty starts in 30 days. In February the tax rolls are certified to the Board of Aldermen. Before they fix the rate on real estate they will deduct from the total amount necessary the sum which has been collected from personal property.

"We have fixed the rate on personal property at eleven mills on the dollar, or 1 1/10 per cent. This rate was determined on because we found that the city received about \$4,000,000 from the tax of one per cent. on bank stocks and it was deemed unadvisable to make the personal property rate less or equal to the bank rate, and the proposed rate of 1 1/2 seemed too high. So we have made it 1 1/10 per cent."

"I know that men who have personal property will pay the tax if they are given a chance. I, personally, have for years been assessed on less than I had and on less than I could afford to pay. I know of one apartment house worth about \$400,000 in which I can count up over \$5,000,000 of personal property. Give honest men a chance. They don't know where the tax office is. And give a lash to the slackers.

"The Federal income tax has proved the value of compulsory returns on personal property. This bill can't wait. There are only two other methods of raising money—an income tax and an occupation tax. It would be infamous to pass an income tax law while the Government is collecting money for war purposes by that method."

Senator Emerson asked if the Comptroller had made any estimate of the amount of money that could be raised under the provisions of the bill. He replied that the total amount of personal property had been estimated as high as \$135,000,000,000. Mr. Doyle of the Real Estate Board, he said, had scaled this down to \$20,000,000,000 which might be subject to new taxation. On this amount a one per cent. tax would bring in \$200,000,000, which is about what the budget calls for, leaving nothing to be paid by real estate. If the tax was fixed at 1 1/10 per cent., as the bill called for, the amount to be collected would run up to \$220,000,000.

"This bill," continued the Comptroller, "does not fix the status of any property. It only fixes the rate and provides for the collection of the tax. Let me say to you, gentlemen, that there are vaults in lower Manhattan bigger than

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# Real Estate Leaders For Six-cent Fares

## Strong Reasons Are Given for Placing the City's Deficit Burden on Those Who Ride

BY ROBERT E. DOWLING,

President of the City Investing Company.

I am in favor of a six-cent fare. A five-cent fare will not pay the interest on the city's bonds issued for the building of the subways. This interest will then have to be met by taxation, mainly upon real estate, now admitted by all to be overburdened.

Those who ride should pay. If they do not, the rent payer will have to. It is only reasonable that during the war the increased operating cost should be met by people who receive the service.

BY ROBERT E. SIMON,

President of the Henry Morgenthau Company.

In the past we have always taken for granted when the head of a large corporation made a statement which was contrary to the belief of the public, that he was not sincere. That day has passed. Corporations take the public into their confidence. They are compelled to do so if they wish to succeed. Mr. Shonts has made public figures which indicate that the traction company cannot operate under the present schedule. We must assume that these figures are correct. If correct his arguments are unanswerable and they should be acted upon without delay. If, on the other hand, they are wrong, let some one point out the true facts.

The Bronx will get value received from a six-cent fare. There is no city in the world where such a long ride can be obtained for five cents as in New York City. In fact the public is receiving more than it is entitled to. It has been estimated that there are about 300,000 visitors from distant points in New York City daily. It is safe to assume that each one takes more than one round trip daily, on one or more of the traction lines. Add to this the suburban traffic of all the roads entering New York City and it will be seen what a large percentage of the increased revenue will be borne by those who benefit through the advantages of the big city and who pay no part of its running expenses.

Real estate should be relieved of as much of its burden as possible, and I am sure that owners will favor the fare change and in the long run the rent-payer will also see the wisdom of the move.

BY FRANKLIN PETTIT,

President of the Realty Company of America.

The real essence of the problem is that inasmuch as the operating company has a preferential, a deficit must be met as the figures stand. The public can without feeling the slight advance in fares pay this one cent additional, and thus distribute fairly what might otherwise become an unfair burden and hardship to one class, the real estate owners. I believe the public will do this willingly.

The other alternative, a further advance in the tax rate, would be most dangerous and I might say even precarious just now.

When sanely measured up, the two alternatives leave little to be considered. A six-cent fare will do no harm, and the real public will pay it willingly under the circumstances.

BY HERBERT E. JACKSON,

Of the Lawyers Title & Trust Company.

I do not know, from any direct knowledge in my possession, whether the present five-cent fare is sufficient to pay the operating expenses of the transit lines. I believe that the fare charged should conform with the necessities. Capital charges, operating expenses and a reasonable profit to stockholders should be met.

If five cents is not enough to meet these requirements an adjustment should be made.

BY WILLIAM H. WHEELOCK,

Vice-President, Douglas Robinson, Charles S. Brown Co.

I think the public utilities corporations in general should be allowed an increase in rates, and this applies particularly to the street railroad companies, though it also is true of the gas and electric light companies.

Real estate should not be called upon to reduce a deficit in the operating expenses of public utilities. Rents must be increased, due to the lack of new construction work, the increased cost of operating existing buildings and the great increase in taxes. Gradually this increase will reach the small tenant.

In my opinion, anything that will hold down rents should be advocated.

BY CYRIL H. BURDETT,

Vice-President, New York Title & Mortgage Co.

I favor the six-cent fare on the ground that I do not believe the taxpayers or the real estate owners should be charged with the entire expenses of these improvements. The argument that the real estate owner should pay the entire cost because he gets the increased value through the operation of the subway is not conclusive.

To be sure property is increased in value on account of the service given by the transit lines, but that advantage is offset by the increase in taxes which he has to pay for other purposes. He should not be the one to bear the entire cost of subway construction, as would be the case were the fares not increased.

The increase in fares would be paid by thousands of people who are residents in other states and communities, and who are visitors to New York City. With the six-cent fare they would be bearing part of the burden in return for the increased facilities for travel and other conveniences which they obtain here.

BY FREDERICK JOHNSON,

President, 42nd Street & Madison Avenue Co.

The city is built upon two things, the country as a whole and the local population. All must be transported around the city. It is obvious that the more people there are to carry, the heavier will be the cost. Better transit facilities mean time saved. Time saved means money made. But this also means an added outlay.

I do not know whether six cents is the proper amount to be charged, but looking at the matter from a broad point of view, whatever is necessary to provide suitable transportation should be done.

BY WILLIAM P. RAE,

President, Brooklyn Board of Real Estate Brokers.

The present and future development of the city is largely dependent upon the transit lines. The transit facilities are an important factor, if not the most important, affecting the greatest number of the population within and without the boundaries of Greater New York.

Under the original Dual System Agreement, the city planned to spend about two hundred million dollars and the railroad companies about the same amount. The joint arrangement whereby the separate railroad companies agreed to pool their earnings and operate over each others' lines made it possible for passengers to travel from borough to borough without change of cars, and for a single fare.

The city entered into the contract in its effort to provide a full and better service throughout the city and assumed the question of transit as an added function of government. The argument advanced by those in authority at the time, was that the receipts would offset the interest upon the investment, and further allow

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# Realty Men's Plans for Third Liberty Loan Drive

Teams Will Enter Field Today and Make Thorough Canvass of the Market—  
Real Estate Board Co-operates

THE Real Estate Division of the Liberty Loan Committee today begins its campaign to obtain subscriptions to the Third Liberty Loan. Through concerted action the teams entering the field will make a thorough canvass of all five Boroughs in order to reach everyone interested in the real estate market in Greater New York.

Hon. Benjamin Strong, Governor of the Federal Reserve Bank for this District, has appointed a Committee, headed by Alfred E. Marling, as chairman, and Charles S. Brown, Vice-Chairman, and Aaron Rabinowitz, Secretary.

Similar committees have been organized for other trades and the total subscriptions by the various trades will be carefully tabulated and published during the campaign. Each trade or profession will be responsible for the sale of bonds to all those identified with such trade or profession.

While the loan should be subscribed through each respective trade, nevertheless, each purchaser of Liberty Bonds can make such financial arrangement with his own bank as will suit his personal convenience.

Meetings of the Real Estate Division have been held at the rooms of the Real Estate Board of New York several times during the week, at which time the plan of campaign was outlined. The city has been divided, first of all, into Boroughs, and in some instances, notably in Manhattan, the Boroughs have been subdivided. The following team captains have been appointed for Manhattan:

Alfred E. Marling, Charles S. Brown and Alfred R. Kirkus; Battery to Fulton street, east and west of Broadway.

Charles F. Noyes; Fulton street to Canal street.

Aaron Rabinowitz and Maurice Mandelbaum; Canal street to 14th street, east and west of Broadway.

Robert E. Dowling and Lewis H. May; 14th to 34th streets, east and west of Broadway.

George R. Read and Franklin Pettit; 34th to 42d streets, east and west of Broadway.

Robert E. Simon and S. A. Paxson; 42d to 59th streets, east and west of Fifth avenue.

Albert B. Ashforth and Douglas L. Elliman; 59th to 110th streets, east of Fifth avenue.

Charles S. Lyons and F. R. Wood; 59th to 110th streets, west of Central Park West.

Dr. Charles V. Paterno; 110th to 145th streets, west of Morningside drive.

Livingston Wetmore, 145th to 181st streets, including Fort George section.

Joseph P. Day, 181st street to City line, west of Van Cortlandt Park.

William P. Rae and Howard C. Pyle will look after subscriptions in Brooklyn.

George F. Ryan will have jurisdiction over Queens.

Willis H. May, Rockaway Peninsula.

Alfred J. Eno, Jamaica.

Cornelius G. Kolff, Staten Island.

In speaking of the campaign Mr. Rabinowitz said yesterday:

"The city has been zoned and the committee, as a whole, is responsible for the subscriptions obtained from the real estate field. In order to make the work more thorough the team captains have the privilege of appointing as many helpers as they see fit, so that the canvass will be thorough and no one overlooked.

"The Committee has obtained a card list of 7,400 names of prospects, of which about 3,600 are in Manhattan. These cards are arranged in districts, so that with the least possible delay each team captain can collate those who are in his district, and make a proper division among his assistants.

"The members of the Real Estate Board of New York are on the various teams, and are giving hearty support to the movement. The spirit of unselfishness which has been displayed is most gratifying, and we all feel sure that the 'drive' will produce excellent results. The Board has donated its rooms, at 217 Broadway, for headquarters of the Committee, and applicants can obtain information by applying to that address.

"It is not the purpose of the teams to collect the actual money or checks, but simply to get a signature on a blank, which shows that a given number of bonds has been subscribed for by the individual signing the slip. This slip will be turned in at the headquarters of the Liberty Loan Committee, 120 Broadway.

"The signer has the privilege of purchasing the bonds wherever he may see fit, either through his bank, another institution, or elsewhere. The Real Estate Division, however, will receive the credit for the subscription.

"The services of Guy C. Carleton has been donated by William Salomon Co., the bond house, and he will act in co-operation with the Real Estate Committee in giving what aid he can in supervising the work of the Committee."

## Real Estate Leaders For Six-Cent Fares

(Continued from page 409)

a sinking fund in final redemption of the debt. Now we are told a deficit is at hand and must be met by an increased tax upon real estate.

The only question that seems to concern the traveling public is quick transit and plenty of it. My observation of passengers willing to pay the extra fare by transfer from the trolley lines to connect with the subway between Brooklyn and Manhattan would tend to show that the traveling public would prefer to pay even a ten-cent fare in order to obtain quick transit and the added facilities of subway service rather than the delays and lack of direct interborough service, as provided by the trolley lines.

Real estate owners now are taxed beyond the limit, and if the city is to face a deficit under the dual system contracts then the same spirit of co-operation that actuated the city authorities to provide better railroad facilities should prompt the traveling public to respond now and accept the rate of fare at cost whether it be six cents or more. The possible inconvenience of the added penny to the present nickel fare could be overcome to some extent in that direction by the coining of a new six-cent piece.

It cannot be shown since the city undertook the contract to spend millions for added transit that it has been a direct cause in any way to increase values on real estate, or in any increase of rents. In fact, on the other hand, real estate values have declined during the past few years in most every part of the older or built-up section, and while the suburbs or outlying sections have been better served by the added transit, no appreciable added value has been felt. The proposed transit was anticipated and discounted, which created over-speculation in many sections with corresponding reversals.

The main question today is relief of the overburden of taxation, and as real estate is the main asset of the city, it is as important to conserve that asset for tax borrowing purposes as it is to the individual owner, and the plan to charge real estate with the extra rate of fare over five cents to meet the deficit seems to be unjust and inequitable in distributing the cost of government.

The time has arrived when the people who desire the many privileges, be it transit or otherwise, should bear their proportionate share of the cost of city government.



# Building Industries Organize Loan Campaign

Committee Perfects Plans and Will Maintain Executive Offices—  
Individual Trades in Greater New York Will Be Solicited

ALTHOUGH the building business has been almost demoralized by the intolerable working conditions that have maintained over a long period, patriotism in the building industry is undiminished and enthusiasm for the success of the Third Liberty Loan has not been permitted to die, or even lag. Just as soon as the preliminary plans for the new loan were obtainable the allied organizations which comprise the industry in Greater New York appointed its general committee to have charge of this drive.

Third Liberty Loan subscriptions from the builders and the interests closely affiliated with them will be made through the Building and Allied Trades Committee for the Third Liberty Loan. Otto M. Eidlitz was elected chairman; Charles J. Kelley, First Vice-President; John P. Kane, Second Vice-President, and Francis A. Shinn, Secretary. The committee is fully organized and will maintain executive offices during the term of the drive.

Otto M. Eidlitz, chairman of the committee, said yesterday:

"Despite the fact that the present war catastrophe has brought the building industry of New York almost to a standstill, the chairmen of the Liberty Loan sub-committees, who are leaders in the different branches of the industry, are giving such a demonstration of patriotic enthusiasm and showing such a desire to make good to our country in this national crisis, that no effort will be spared to make the campaign a success. To accomplish this in these times means, however, the united support of both the employers and employees of our industry and this support our committee most urgently asks for.

"No industry has hitherto made a better showing in accordance with its means to meet the Government's needs than have the building trades of New York, and our committee feels sure that this industry will again meet its obligations to our country as citizens and patriots."

The general committee includes in its membership representatives from all of the separate organizations allied to the building industry, and will be the headquarters through which the sub-committees from the individual organizations will report and work. The prime function of the general committee will be to act as the clearing house for the ideas brought in by the separate trades, disseminate information as to the progress of the loan and assist in every possible capacity in making the drive a complete success so far as the structural interests are concerned. This committee will provide

the literature and, when needed, speakers for the meetings of the separate trade organizations. Furthermore, it will assist generally in planning the local campaigns for the sub-trade committees.

Individual trade organizations have each appointed Liberty Loan Committees from their membership; the chairman of each automatically becoming a member of the general committee previously mentioned. Walter Reid, Jr., represents the Mason Builders and General Contractors' Association; Benjamin Traitel, the Marble Industry, Tile Mantel and Grate Association and the Mosaic Employers; Lincoln Pierce, the Cut Stone Association and the Stone Setters' Association; Alfred Daybill, the House Movers and Shorers' Association, and the Hoisting Association; C. A. Fullerton, the Ornamental Bronze and Iron Masters and the Wire Work Manufacturers; F. G. Webber, the Cement Workers; M. F. Westergren, the Composition Roofers and Waterproofers, Metal Covered Door and Window Manufacturers, Roofers and Sheet Metal Workers and the Metal Ceiling Association; Andrew J. Post, the Iron Erectors' League; Davis Brown, the Plasterers; John I. Downey, the Master Carpenters' Association and the Parquet Floor Association; Albert Wahle, the Lighting Fixture Association; W. H. Curtin, the Steam and Hot Water Fitters' Association; Carl Dabelstein, the Painters and Decorators; Max Baumann, the Metal Furring and Lathing Association; Joseph H. Jasper, the Plumbers; William G. McCune, the Elevator Manufacturers; Edgar A. Levy, the Investing Builders, and Frank E. Wise, the Masons' Material Dealers.

In the drive for the Second Liberty Loan the building interests, through its general committee, made an excellent record. A total of nearly \$10,000,000 was subscribed through this allied organization and there is every intention of exceeding this figure in the forthcoming drive, if possible.

Practically every one of the separate organizations have called meetings at the Building Trades Club, to perfect the working plans for the drive for bond sales and arouse enthusiasm among the membership. A number of the meetings have already taken place and the Sheet Metal Workers' Association reports that more than \$45,000 in Third Loan subscriptions have thus far been received.

The sub-committees of the individual trade units will canvass their membership by various methods. Personal visits by committeemen will be made, the telephone used extensively, and also by a large use of the mails for distributing literature and letters. No medium of approach will be overlooked; every effort will be made to obtain subscriptions early in the campaign.

## Municipal Ownership Sidetracked at Albany

(Special to the Record and Guide.)

Albany.—Municipal ownership, the adoption of which would bring New York City face to face with financial calamity, according to opinions repeatedly expressed by tax experts appearing before legislative committees, was effectually disposed of this week. Revived time and time again through the efforts of Senator Robert F. Wagner, sponsor of the bill in the Senate, it remained for the special legislative committee created under the Brown resolution to consign municipal ownership to the legislative morgue.

While Senator Wagner was preparing to resuscitate the bill the special committee headed by Senator George F. Argetsinger, of Monroe, reported in favor of the creation of a commission to investigate municipal ownership in its relation to municipal finance.

"Owing to the great importance of the issues involved in the propositions submitted to the committee and the shortness of time between now and the prospective adjournment of the Senate, we suggest that the prin-

ciple of municipal ownership of public utilities should be more fully considered by a special committee appointed by the Legislature which committee should report to the Legislature in 1919, or in the event that the foregoing suggestion is not acceptable that the whole matter be held in abeyance."

A minority report by Senator George F. Thompson who also introduced a municipal ownership bill dissenting from the suggestions of the majority was submitted to the Senate at the same time. His dissent was predicated more upon his natural antipathy to the Public Service Commissions which he investigated as Chairman of a Legislative Committee in 1915 than upon his belief in municipal ownership.

With adjournment without date definitely set for April 13, and in the face of the adverse report of the Municipal Ownership Special Committee, it would be impossible to trouble this session further with the problem.



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(Section II.)

Records of Conveyances, Mortgages, Leases, Auctions, Appraisals, Judgments, Lis Pendens, Mechanics' Liens, New Buildings and Alterations in Manhattan and the Bronx.	
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## Legislature Should Grant Relief Now.

It is announced from Albany that the Legislature will finish its annual session next Saturday. This means that whatever is to be accomplished in the way of legislation before another year must be accomplished quickly.

No problem pending before the Legislature is so vital to the City of New York as the question of obtaining relief for the over-taxed realty owners in the metropolis. A burden has been placed upon them which is beyond justification. They are entitled to a square deal, and it is to be hoped that the Legislature of 1918, even though the time be now short, will afford the relief which is sought.

Much good is likely to result from the important meeting in Albany on Tuesday, when Mr. Laurence McGuire, President of the Real Estate Board of New York, Mr. Robert E. Dowling, President of the City Investing Company, Mr. Edward P. Doyle, Chairman of the Budget Committee of the Real Estate Board, Comptroller Craig, President Cantor of the Department of Taxes and Assessments, and other prominent New Yorkers went over the situation with leaders in the Senate and the Assembly.

If any influential member of the Legislature prior to Tuesday's meeting was in ignorance as to the vital necessity for remedial action, there no longer is any excuse for ignorance on that point.

Many vital reasons were brought out emphasizing the fact that New York realty owners have not been getting a square deal in the matter of taxation. This was conclusively shown, as it has been shown on many previous occasions. Mr. McGuire, Mr. Dowling and Mr. Doyle made their points with such telling effect on Tuesday,

however, that the justice of what they are contending for was conceded on all sides.

This was a big gain in itself. But it also made more imperative than ever the necessity for quick action. Now that the legislative leaders have come to understand the fairness and importance of the fight New York realty owners are making, the time is opportune for getting results.

The danger is, with the end of the legislative session so near and with the multiplicity of suggestions which have been proposed, that the question of relief for real estate owners, the need of which is admitted by all those who have even a remote knowledge of the subject, will become so muddled nothing will be accomplished at this session.

One thing is evident, namely, the real estate men who ought to know what is best have had before the Legislature a bill designed to relieve the situation, this measure having been prepared after a careful study of all the facts. The lawmakers should give this proposal very careful consideration before taking up new propositions which may be of doubtful value and which certainly have not been as carefully adapted to the various important interests involved as has the measure drawn by the real estate men.

## Again Ready to Do Their Part

The Third Liberty Loan drive opens today and patriotic people all over the United States are taking off their coats, prepared to do their utmost toward raising the three billion dollars for which the government is asking to prosecute the war.

New York City, as usual, is expected by the rest of the country to bear a very large proportion of this enterprise. Just as the metropolis responded splendidly to the First and Second Liberty Loans, so it may be depended upon in the present drive not to disappoint the government at Washington and the Allies abroad.

The real estate men and the building and allied trades of New York are showing once again that they can be depended upon when called to a patriotic service.

Under the chairmanship of Mr. Alfred E. Marling, a Real Estate Division has been formed and to it has been assigned a very important part of the Liberty Loan work in the metropolis. Mr. Marling has had no difficulty in enlisting the co-operation of earnest and influential workers.

With Mr. Otto M. Eidlitz as chairman, a Committee of the Building and Allied Trades has been formed, and patriotic leaders in these various lines have joined the new drive with enthusiastic spirit.

These men, representing highly important interests, may be depended upon to give the same good account of themselves as they have in the preceding Liberty Loan campaigns.

## Realty Should Not Bear This Burden.

Wide interest has been shown in the authoritative statements on the subject of six-cent fares which appeared in the last issue of the Record and Guide. President McGuire, of the Real Estate Board, and President Shonts, of the Interborough system, showed conclusively the importance of the matter in its relation to the real estate interests of the city.

That their views are shared by other well-informed students of the realty situation is evidenced in the series of statements from prominent real estate men which appear elsewhere in this issue.

Mr. Robert E. Dowling, president of the City Investing Company, declares unequivocally in favor of a six-cent fare on the local transportation lines. Mr. Dowling holds that those who ride should pay, and that the in-



creased operating cost, due to war conditions, should be paid by the people who receive the service.

Mr. William H. Wheelock, vice-president of the Douglas Robinson, Charles S. Brown Company, holds that the street railroad companies, and perhaps the gas and electric light companies as well, should be allowed to make an increase in rates. Mr. Wheelock rightly declares that real estate owners should not be called upon to pay a deficit in the operating expenses of public utilities.

Mr. Cyril H. Burdett, vice-president of the New York Title & Mortgage Company, also declares frankly in favor of a six-cent fare, he maintaining that the taxpayers or the real estate owners should not be charged with an undue share of the cost of these public utility improvements.

Mr. Herbert E. Jackson, of the Lawyers Title & Trust Company, maintains that if a five-cent fare is not sufficient to meet capital charges, operating expenses

and a reasonable profit to stockholders, an adjustment should be made which will do so.

Mr. Robert E. Simon, president of the Henry Morgenthau Company, emphasizes the desirability of making visitors from outside the city bear a part of the burden. Mr. Simon logically points out that with the higher fare a large percentage of the increased revenue will be paid by these outsiders, who benefit through the advantages of the big city, but who pay no part of its running expenses.

As was brought out in the last issue of the Record and Guide, a deficit in operating the city transportation lines is at hand and must be paid. The city can pay it by adding many millions annually to the tax burdens of the realty owners and rent payers, or the burden can be distributed among all who use the transportation lines, including the hundreds of thousands from outside the city which enjoy the advantages of these facilities daily.

## Lawmakers Take Up Realty Board's Tax Bills

(Continued from page 408)

this committee room filled with personal property, but we can't get at it for taxation purposes unless you pass this bill. I am not afraid that if you do make it law that the men who own these huge amounts of personal property will divert them outside the city. They are here in New York because it is New York, and they will stay here."

"Do you know the amount of personal property that is exempt under the law?" asked Mr. Merrill. "I have in my office the true return of a corporation which has \$104,000,000 of personal property and has exemptions for \$116,000,000."

"We are dealing only with property which is not subject to exemption and not now taxed," declared the Comptroller.

Robert E. Dowling drew the attention of the committee to the original bill introduced by Senator Boylan fixing the real estate at 1.75.

"We are glad," he said, "if the presentation of the Comptroller's bill has focused the attention of the Legislature upon the necessity of affording relief to real estate. The situation is intolerable. Realty in addition to having the rate constantly increased is now being assessed at ten per cent over its real value.

"Rather than see things go on as they have been going we would prefer to have the whole tax on personal property as it is now levied wiped out. It has become such a comparatively small amount as to be practically negligible. It is more than probable that the tax rate will be advanced next year another 25 or 30 points, bringing it up to 2.50 or 2.60. There is also the deficit of about \$12,000,000 in the Dual Subway contracts to be taken care of.

"We have proposed a flat rate of 1.75 on real estate and a 2½ mills tax on personal property. We believe that if the tax on personalty is made too high it will be ineffective, while a low tax will meet with ready response by owners of personal property. There is such a vast amount of taxable property of this description that a very low rate, such as we have suggested, will bring in all the money necessary to make up the difference between what the 1.75 flat rate on real estate brings in and the amount necessary to cover the total expenses of the government."

"Why not put a 5 or 6-mill rate on the whole big lot of personal property and let it go at that?" asked Senator Ellsworth.

"Well," replied Comptroller Craig, "put this bill through at the 1 1/10 per cent. rate and get the personal property on the lists. Then, next year, we can all come up here and consent to a reduction to 5 or 6 mills. The first thing to do is to get the lists made."

Laurence McGuire, president of the Real Estate Board, said that it was possible that there might be many abuses of the law exempting uncompleted buildings from taxes.

"But you must remember," declared Mr. McGuire, "that the Government has been exercising its prerogative in commandeering materials which may be necessary for the completion of buildings. A building only one-eighth completed should not be taxed."

President Cantor interrupted to say that he knew of four big apartment houses that had escaped taxation this year on trivial technicalities.

"The Comptroller comes here," continued Mr. McGuire, "and says that his bill will relieve the city from embarrassment, and that if it is passed the question of the rate can be taken up again next year and adjusted to the actual needs of the city. The Comptroller is in a position to know what is necessary but if he assumes the authorship of this bill he will also, I think, assume the responsibility for it."

The hearing was then adjourned.

Conferences among the real estate men after their return to this city, among themselves and together with representatives of large financial institutions, resulted in establishing the fact that the relief demanded by real estate interests was sufficiently provided for in the measures proposed by the Real Estate Board in the original Boylan bill for a flat 1.75 rate and a tax of 2½ mills on personalty.

It is the almost universal opinion that personal property owners may not be any more willing to pay 1 1/10 per cent. than they would 1.50 per cent., and that if so high a rate is enacted into law it will have a tendency to the secretion of personalty by every possible means and the evasion of taxation if it can in any way be accomplished.

The belief is equally strong that if the very low rate of 2½ mills had been retained a tremendous amount of taxable property would have been willingly disclosed and that not brought to the surface quickly smoked out by fixing the penalty for evasion of taxation at the same rate as for real estate—five times the amount of the tax. It was also generally conceded that if the personalty rate is small there will be such a large amount of taxes collected that the loss of the \$4,000,000 now collected from banks will not be felt.

But the compromise will afford immense relief to real estate interests and they are therefore not disposed to offer any serious objections to the passage of the bill in its present shape.

The Legislature adjourns April 13 so that there is only a week in which to secure legislation at this session.



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## REAL ESTATE NEWS OF THE WEEK

### Budget of Sales Includes Several Downtown Buildings—To Pay Off Large Mortgage

THE budget of sales reported by brokers contained a number of interesting transactions, including several downtown properties. The Century Building, a twenty-one story structure, at 74 Broadway, through to New street, changed hands. While the consideration was not stated in the deed, the property was sold subject to a mortgage of \$950,000. The revenue stamps attached amounted to \$425, which would indicate that the property brought \$1,375,000.

The twenty-story office building, at 46 to 52 Broad street, was transferred during the week by the New York Life Insurance Company to the Broadex Realty Company, for a stated consideration of \$2,000,000. A mortgage of \$1,750,000 was also placed upon record. It bears interest at five per cent., due April 1, 1933.

At a recent meeting of the stockholders of the real estate company which owns the Metropolitan Opera House property it was decided to pay off the mortgage of \$1,000,000, which has encumbered the property for the past quarter of a century. The mortgage is held by the United States Trust Company. The mortgage will be liquidated through the payment of \$30,000 for each box by April 15, thus yielding \$1,050,000, which is sufficient to meet the obligation and also the coupons due on May 1. Without the mortgage obligation the annual assessment of the boxholders will be reduced from \$4,500 to \$3,000, which will be a saving of \$1,500 a year to each owner.

The Beaver Arcade Building, a twelve-story office building at 23 and 25 Beaver street, with an "L" in New street, has been sold by the Metropolitan Trust Company. The selling company acquired the property last June, as the re-

sult of a foreclosure action to recover a mortgage and liens aggregating about \$705,000. The price paid at auction was \$670,000.

Mrs. Carrie Chapman Catt, acting for suffrage interests, took title to the group of properties belonging to the late Mrs. Frank Leslie. The properties involved are the three three-story dwellings at 363 to 367 West 117th street; also 2767 Decatur avenue; also a plot on Sedgwick and Bailey avenues; also 2385 Walton avenue, and a lot 25x100 feet, at the southwest corner of Heath avenue and Victor place.

Mrs. Leslie left the bulk of her fortune, estimated to amount to more than \$1,500,000, for the furtherance of the enfranchisement of women. The court recently eliminated contestants of the will and directed that the estate be administered according to the will.

State Comptroller Travis has recommended that an inventory be taken at once to ascertain just how much and what real estate the State of New York owns, and that a Central Bureau be established for recording all conveyances. There are no lists of property held by the State other than the record showing land acquired under tax sales or mortgages or in forest preserve counties by the Commissioners of the Land Board. Such lists, however, fail to show accurately the boundaries of the different parcels included in these deeds.

It has been in the past the custom, when lands are acquired by the State, to have the title placed in the names of the various State institutions, consequently the deeds do not run to the people of the State, and in many instances, therefore, no records exist in any State office.

### Advertising for Bids.

The Public Service Commission, despite the present condition of the labor and steel markets, is making a vigorous effort to get the Culver Rapid Transit Railroad, in Brooklyn, completed so that residents of the section it traverses may have the benefit of the facilities it will afford. The Commission has therefore begun advertising for bids for a part of the construction on Section No. 3 of this line, extending from a point near Avenue X, in Gravesend avenue, over streets and private property to a connection with the Coney Island Terminal of the B. R. T. near Sheepshead Bay Road. The section is approximately 3,500 feet in length. The portion of construction for which bids are now being asked is for a supply of the necessary steel plates and girders and for the erection of the same over the whole section. The Commission also plans in the near future to let a contract for the construction of the necessary column foundations and supports for this elevated structure. There will be one station on Section 3, viz.: at Neptune avenue, and known as the Van Sicklen Station.

### Express Companies Want Increase.

Hearings have been held and closed by the Public Service Commission on the applications of the New York Transfer Company and the Westcott Express Company for permission to increase their rates for the carrying of trunks and other baggage. The company has a zone system in operation, and the proposed increase will amount approximately to ten cents per package. It was stated on behalf of the Westcott Express Company that during 1917 it did business at a net loss, while on behalf of the other company it was said that the income had been reduced to a point where, if a proper amount were charged for depreciation, little or no profit would be shown.

## QUERY DEPARTMENT

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

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

*Question No. 314.—In October, 1915, we made a lease for three years on a business property expiring October, 1918. Incorporated in the lease, however, was an option giving the lessee the privilege of renewal for a further term of two years; namely, from October, 1918, to October, 1920. This option has just been exercised. Will you inform us if we are entitled to a further commission for the two years embodied in the option beginning October, 1918?*

W. B. M.

Answer No. 314.—Special Rule Number 2 of the Real Estate Board of New York provides as follows:

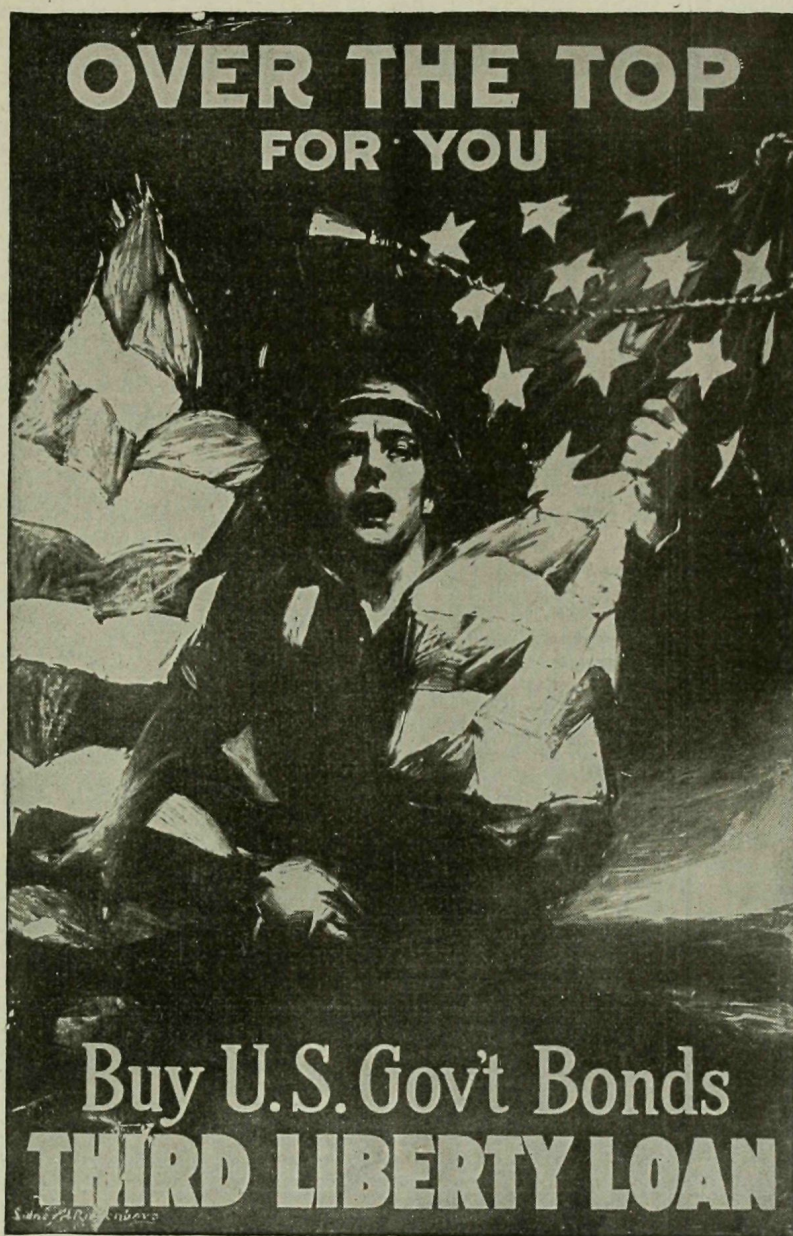
"Should there be a clause in a lease made for a term under twenty years, giving the lessee the option of a further term, and should the lessee avail himself of such option the owner shall pay the broker commission on the rent to be paid during such extension at the time that said option is exercised."

As among members of the Board, the enforcement of this rule would be carried out according to constitutional requirement. In other cases it might be difficult to collect the additional commission unless there was some provision in the lease providing for it. It would also be difficult to collect the additional commission if the building had changed ownership in the meantime. Ethically the broker is entitled to the additional commission.



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JACOB LEITNER  
C. H. SMITH

**MANHATTAN**  
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A. E. MARLING  
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West and East of Broad-  
way.

CHARLES F. NOYES  
Fulton to Canal Sts.

AARON RABINOWITZ  
H. MANDELBAUM  
Canal to Fourteenth  
Streets, West and East  
of Broadway.

ROBERT E. DOWLING  
LEWIS S. MAY  
Fourteenth to Thirty-  
fourth Streets, East and  
West of Broadway.

**MANHATTAN**  
(Continued)

G. R. READ  
F. PETTIT

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Forty-second Streets,  
East and West of Broad-  
way.

ROBERT E. SIMONS  
S. A. PAXSON

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ninth Streets, East and  
West of Fifth Avenue.

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Hundred and Tenth  
Streets—East Side.

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Tenth to One Hundred  
and Forty-fifth Streets—  
East and West of Morn-  
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One Hundred and  
Forty-fifth to One Hun-  
dred and Eighty-first  
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JOSEPH P. DAY  
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Eighty-first Street, City  
Line, West of Van Cort-  
landt.

**A** CAMPAIGN to obtain subscriptions from those identified with the real estate market will be conducted by a special Third Liberty Loan Committee, known as the Real Estate Division, which has the hearty co-operation of the Real Estate Board. Mr. Alfred E. Marling, President of Horace S. Ely & Company, is Chairman of this Committee; Charles S. Brown, Vice-Chairman; and Aaron Rabinowitz and Livingston Wetmore, Secretaries.

The city has been divided up into districts, as shown above, under the captaincy of gentlemen who are devoting their time and services in the interests of this Loan entirely without compensation.

**Get into the Fight. Let's oversubscribe the Third Liberty Loan. Help make the Real Estate Division the Honor Men of our Big Spring Drive at Home. He also fights who helps a Fighter Fight.**



## LEGAL NOTES AFFECTING REALTY

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

**Provisions in Lease.**

THE New York Appellate Division, H. M. Weill Co. v. Creveling, 168 N. Y. Supp. 385, holds that a lease containing a clause that rent for certain years should be regulated by appraisal by experts, which did not state the number of experts, who should select them, or what would be done if they disagreed, was too incomplete to be specifically enforced. It is also held that a provision "to improve the said property to the extent of not less than \$10,000" was too indefinite and uncertain to be specifically enforced.

**Broker's Commission.**

The New York Appellate Division holds, Hall v. Schiff, 167 N. Y. Supp. 362, that where a broker contracted with the individual defendant for a commission, if he should sell real estate upon certain terms, but, before consummating the sale, learned that the true owner was a corporation, insolvent, and in the hands of a receiver, and continued negotiations, he was bound by a condition of the sale contract making it dependent upon consent of creditors and was not entitled to commission if, without fault of the corporation, the sale was not consummated. The mere fact that the contract was cancelled for a consideration paid by the corporation to the purchaser did not show that the failure to sell was due to the fault of the corporation.

**Eviction.**

The lessor of a store and four-family suites collected rent from the lessee's tenants and gave them notice forbidding them to pay any further rent to the lessee. In an action by the lessee, alleging eviction, the Massachusetts Supreme Judicial Court holds, Aguglia v. Caviccia, 118 N. E. 283, that the lessee was not constructively evicted or ousted, since to constitute eviction there must be an actual expulsion of the tenant, or some act of permanent character done by the landlord with the intention and effect of depriving the tenant of the enjoyment of the premises or some part, to which he yields, abandoning possession

within a reasonable time. Such acts by the lessor were not equivalent to a breach of his covenant of quiet enjoyment, the lessor not entering and repossessing himself of his former estate, thus determining the lessee's estate. Exceptions to verdict for the defendant were overruled.

**Option to Purchase.**

The Nevada Supreme Court holds that a lease authorizing the lessee to purchase "any part" of certain premises is too indefinite to be aided by parol evidence, and to afford the lessee no defense in a forcible entry and detainer action. An option contract must so describe the property that it can be identified from the instrument itself, although parol evidence is admissible to show the description's application. De Remer v. Anderson, 169 Pac. 737.

**Breach by Principal.**

In an action for broker's commissions it appeared that the defendant agreed to pay the plaintiff a commission for exchanging property, and another party agreed to pay him a like commission. The minds of the principals met as to the exchange, but the defendant broke the contract. The New York Appellate Division holds, Windman v. Bulkowstein, 168 N. Y. Supp. 57, that the broker could recover from the defendant only the single commission due from him. The mere fact that the plaintiff broker told the defendant that the other party was going to pay the plaintiff a commission was held no evidence that the defendant agreed, in case of default, to pay the second commission.

**Liability of Tenant.**

The New York Appellate Division holds, Taylor v. Kastel, 168 N. Y. Supp. 3, that where a landlord under a first lease furnished electricity at his own expense, but a renewal lease provided that the tenant should pay for her own electricity, a reduction therefor being made in the lease, the tenant was bound to pay for all electricity furnished by the landlord under the renewal lease, although the cost was in excess of the reduction in rent.

**HUDSON TUBE EXTENSION.****Will Provide Transit Accommodation for Shipworkers—Local Survey Made.**

AS a means of solving the housing problem at the shipbuilding plant in the Newark Bay District, the United States Shipping Board has had prepared plans, by A. L. Drum, Transportation Engineer of the Board, for the extension of the through train service of the Hudson Tubes. A new terminal will be established on Lincoln Highway, in the heart of the shipyard. The extended service will have a capacity of transporting 50,000 workers daily.

According to the tentative schedule the running time to Cortlandt street, Manhattan, will be sixteen minutes; Herald Square, twenty-six minutes, and Atlantic avenue, Brooklyn, thirty-one minutes.

Even though the improvement will, according to present estimates, cost about \$3,500,000, the Government will save a large sum of money, for it has been stated that the minimum cost of housing the 50,000 employees will be at the rate of \$1,500 a man, or a total of about \$75,000,000.

It is contended that with improved transit facilities workmen who reside in Manhattan, Brooklyn and the Bronx will be content to take positions in the Newark shipyards, and so the labor turnover will be reduced to a considerable degree.

Mr. Drum is a consulting engineer of Chicago and volunteered as Transportation Engineer of the Shipping Board, at the solicitation of J. Rogers Flannery, Chairman of the Housing Committee of the Board. Part of his work has been the settling of the transportation problem for the laborers of twenty-four shipyards on the Atlantic Coast.

Joseph P. Day has been active in the development of this section of the New Jersey meadows. He was the broker in the deals which resulted in the establishment of plants by the Ford Motor Company, the United States Steel Corporation, the Niles-Bement Pond Company, and others.

The Chelsea Neighborhood Association recently made a survey of the district bounded by Fifth avenue, Hudson River, 14th and 42nd streets, having in mind the possibility that the Government might desire information as to the housing accommodations in the West Side of Manhattan.

The survey revealed that approximately 8,448 persons could be housed in the side streets in Chelsea and about 3,360 on the avenue blocks, or a total of 11,868 persons. These figures are based on a field survey of a typical area, covering one-fourth of the section, and also on additional facts obtained from real estate concerns in the district.

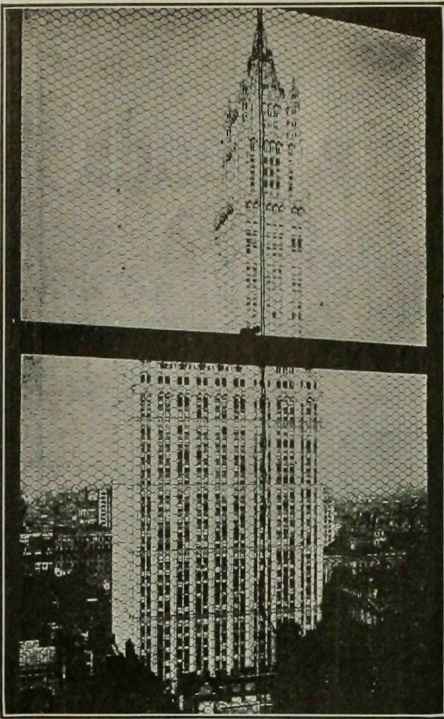
The association finds that there are eighteen plots of considerable size available in the neighborhood, now improved with old structures, all being controlled by a single owner, divided as follows:

Between 14th and 23rd streets there are five plots containing about 13,500, 24,500, 32,000, 11,000 and 9,800 square feet, respectively.

Between 23rd and 34th streets there are six plots of about 4,900, 19,600, 8,100, 39,000, 8,820 and 11,700 square feet, respectively.

Between 34th and 42nd streets, seven plots approximating 15,000, 7,400, 8,820, 1,800, 3,600, 17,400 and 15,000 square feet, respectively.

In other words, there is, at present, in the Chelsea District, 241,940 square feet of space available, 80,800 of which is south of 23rd street, 92,120 south of 34th street and 69,020 south of 42nd street.



Woolworth Building taken through Polished Wire Glass Window in the Western Union Building, New York City.

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# What a Six-Cent Fare Will Mean to Real Estate Owners

## Tax Rates in the Boroughs of Manhattan, Bronx and Brooklyn, 10 Years Ending 1918

	Manhattan	Bronx	Brooklyn
1909.....	1.67804%	1.67804%	1.73780%
1910.....	1.75790	1.75790	1.81499
1911.....	1.72248	1.72248	1.75502
1912.....	1.83	1.83	1.87
1913.....	1.81	1.81	1.85
1914.....	1.78	1.77	1.84
1915.....	1.87	1.94	1.92
1916.....	2.04	2.09	2.08
1917.....	2.02	2.02	2.07
1918.....	2.36	2.40	2.40

**E**VERY owner of real estate in New York, every rent payer, has a vital interest in the proposition to charge a six-cent fare for the period of the war on all street railway lines, subway, elevated and surface.

Either the people who ride on the subway and elevated must pay the interest on the City's investment of \$250,000,000 in the Dual System, or it must be paid out of taxes.

The Interborough's contract with the City provides that after operating expenses are paid, the Company shall receive its preferential. It is not until this has been paid in full that the City will receive any return from fares to meet the interest charges on its investment. The other contracts the City has relating to the Dual System are on the same basis. A five-cent fare during this period of extraordinary operating costs will defer any return to the City from the operation of its lines.

It is estimated that with a five-cent fare, the City will for a period of from five to seven years face an annual deficit of at least \$11,250,000 in the operation of the Dual System. Some people believe that, due to war conditions and the uncertainty of the times, this deficit will reach \$20,000,000.

Every \$10,000,000 increase in the City's tax budget must mean a five per cent increase in the tax rate. A \$20,000,000 deficit will mean a 10 per cent increase in the tax rate.

This deficit of from \$11,000,000 to \$20,000,000 as variously estimated, can be provided for in only one of two ways; either by putting the burden on the taxpayer in the one case, or on the fare-payer in the other. If put on the taxpayer it will fall on the real estate owners of the City—already bending under enormous tax burdens which have been put upon them

to the extent that many of the best-located properties in the City are to-day selling at one-half their assessed valuations.

The real estate owners must, in turn, pass as large a proportion as they can to the tenants occupying their property, with the result that if the burden is put on the taxpayer it will wholly fall on the citizens of New York; who work in New York—who make their living in New York—who spend their incomes in New York—who pay their taxes in New York—the vital members of the community that keep New York alive and growing.

If, however, a policy is determined upon of putting this burden on the fare-payer, it is estimated there are 300,000 strangers from all over the world daily using the transportation facilities of New York, in addition to hundreds of thousands of commuters from nearby States, who make their money in New York, but spend their money outside New York; who pay their taxes outside of New York, and are not an integral portion of New York life.

We have offered to put the Dual System contract into effect simultaneously with the 6c fare. This will preclude the Interborough from receiving one dollar of additional revenue as a result of the bill.

Frankly, our interest in this measure is two-fold:

First, to insure the current payment of the Interborough's preferential, under its contract with the City, which, in any event, would have to ultimately be paid out of future earnings, with compound interest.

Second, to insure sufficient earnings by the surface lines of the New York Railways to keep them out of bankruptcy. Bankruptcy, as you know, would result in splitting up the lines into the original companies, and would abolish transfers entirely.

## THEODORE P. SHONTS, President

Interborough Rapid Transit Company

New York Railways Company



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### PRIVATE REALTY SALES.

THE total number of sales reported and not recorded in Manhattan this week was 30 as against 27 last week and 30 a year ago.

The number of sales south of 59th street was 14 as compared with 12 last week and 11 a year ago.

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

From the Bronx 13 sales at private contract were reported as against 11 last week and 19 a year ago.

Statistical tables, indicating the number of recorded instruments, will be found on page 424 of this issue.

#### Central Trust Company Buys.

Franklin Pettit resold to the Central Trust Company, which was recently in a merger with the Union Trust Company, the twenty-one-story office structure, known as the Century Building, at 74 Broadway, extending through to 9 and 11 New street. The building has a frontage of 45.6 feet on Broadway and 44.7 feet in New street, with north and south lines of 112 and 117.2 feet respectively. The Union Trust Company owns the adjoining building at 80 Broadway. Mr. Pettit acquired the property just sold several weeks ago from a company headed by Peter Marie, who erected the structure in 1901 from plans by Bruce Price. It was estimated to have cost \$900,000. It is assessed by the city at \$1,250,000. Title was transferred during the week, subject to a mortgage of \$950,000.

#### Arcade in Beaver Street Sold.

The Metropolitan Trust Company sold 23 and 25 Beaver street, extending in an "L" to 58 to 62 New street, a modern, twelve-story office building, facing the Produce Exchange. The building has a frontage of 49.5 feet in Beaver street and 65.2 feet in New street, and was acquired by the selling company last June as plaintiffs in a foreclosure suit against the New & Beaver Arcade Company to recover a mortgage and lien aggregating about \$705,000. The price paid at auction was \$670,000. The trust company entered into a deal for the sale of the building to Edgar J. Levy and Ely Berneys last July, but the sale did not go through.

#### William Barbour Sells Dwelling.

William B. May & Company and Homer Foot, Jr., sold for William Barbour the five and one-half story dwelling at 16 East 53d street, 25 x 98.9 feet, adjoining the home of Walter Douglas, of Phelps, Dodge & Company. The house was valued at \$160,000.

#### Canal Street Loft Purchased.

L. F. Hall and William S. Baker sold for the Jules Realty Company, Fisher and Irving I. Lewine, the eight-story, heavily constructed loft building, on a plot containing about 4,500 square feet, at the northeast corner of Canal and Washington streets to Otto R. Hartmann, who gave as part payment 865 Riverside Drive, a four-story dwelling, near 160th street, 24 x 70 feet; also a second mortgage of \$18,250 held by him on 506 West 135th street, a six-story apartment house, on a plot 46 x 100 feet. The entire transaction involved about \$200,000. The Canal street building was acquired by the sellers last month from the Kobre Assets Corporation, represented by H. Seymour Eisman as attorney. Charles R. McCarthy acted for Mr. Hartmann.

#### Provisional Contract Signed.

A provisional contract has been made for the sale of the five-story American basement residence at 46 West 54th street, occupying a lot 22x100 feet, and assessed at \$75,000. At the office of S. Reading Bertron, the owner, it was said that while an agreement had been reached, the contracts could not be signed until Mr. Bertron returned from Washington.

#### Eagle Pencil Company Buys.

The Eagle Pencil Company purchased the block front on the west side of Avenue D, between 13th and 14th streets, containing sixteen lots. The property is covered with one, two and three story buildings, and fronts 206 feet on Avenue D and 188 feet in each street. The Avenue D frontage, 206 x 88 feet, was purchased from the Mid-City Realty Company, Henry G. Barber, and the west end, formerly in two parcels, was acquired from Emily T. Kent and Herbert C. Pell, Jr., Clarence C. Pell and the United States Trust Company as trustees. Douglas Robinson, Charles S. Brown Company, were the brokers. With this purchase the pencil company now controls the entire block bounded by Avenues C and D, 13th and 14th streets, having avenue dimensions of 202.6 feet and extending along each street 676 feet. The total area comprises nearly three and one-half acres. The new purchasers contemplate erecting a large plant on the site. All of the property is available for immediate improvement with the exception of the corner of Avenue D and 14th street, on which the lease is held by a lumber concern. The Eagle Pencil Company has had a factory in this section for nearly forty years, having started in 14th street in 1885. This site was added to from time to time, the Avenue C frontage having been acquired a couple of years ago.

#### Stable for B. Altman & Company.

The Downtown Realty Company, understood to represent the Altman interests, purchased from George D. Hilyard 215 and 217 East 36th street; also 219 from Alice V. Cook and others; also 221 from Thomas Hissey, and 223 from Alice V. Cook. The property measures 97.6 x 98.9 feet, and adjoins the big six-story Altman stable at 207 to 213, which runs through the block to 208 East 37th street. The same company also acquired from Horatio M. Flannigan 204 East 37th street, adjoining the stable on the east, and is reported to have bought 212, adjoining to the west. It is understood that an addition to the stable will be erected on the combined plot. The Altman holdings at this point now have a frontage of 197.6 in 36th street and 100 feet in 37th street.

#### One-Time Payne Holding Resold.

J. C. and M. G. Mayer, represented by Wescher & Kohn, attorneys, bought from I. Randolph Jacobs the twelve-story apartment house at 138 to 144 West 79th street. The property was recently acquired by the seller from Henry Brady and Robert C. Knapp, receivers for Clarence Payne. It is reported that Mr. Jacobs realized a profit in the resale of \$20,000. He paid \$385,000 to the receivers for the property, which measures 78 x 102.2 feet. The purchasers in the present deal were among the bidders for the house when it was in the receivers' hands.

#### Operator Still Active.

Frederick Brown bought from the Wilton Holding Corporation the six-story elevator apartment house, known as the Highcliffe, at the southeast corner of Audubon avenue and 177th street. The structure has an annual rent roll of \$21,000 and houses thirty-six families. It measures 100 x 100 feet, and was held at \$200,000. Knapp & Wasson were the brokers.

#### Operating Company Buys.

The Markstone Realty Company, Louis Rubin, president, purchased from William Rankin, through Alexander Selkin, the former stone-yard property at the southwest corner of Pleasant avenue and 108th street, 100.11 x 93 feet. The seller took the property over in foreclosure in December, 1916, for a stated consideration of \$24,750. The new owning company proposes to erect a commercial garage on the site. In exchange was given the five-story apartment house at 2363 Valentine avenue, southwest corner of 184th street, arranged for eight families on a floor, and measuring 93 x 100.11 feet.



**Milk Company Sells Dairy Station.**

Thomas J. O'Reilly, George V. S. Williams and Francis S. Hodgkiss, as trustees for the Mutual-McDermott Dairy Corporation, sold the four-story building, 147.5x98.9 feet, at 214 to 224 East 22d street, between Second and Third avenues, to Arthur J. Baldwin, the present tenant. The property was held at \$175,000.

**Exchange on West End Avenue.**

R. W. Dundas bought from the Directors' Realty Holding Company, I. Randolph Jacobs, president, the nine-story apartment house on a plot 108x100 feet, at 495 West End avenue, corner of 84th street. The house is assessed at \$525,000 and was acquired by the selling company last February from the Estate of Edwin Baudoine. It is arranged in nine, ten and eleven room suites. In part payment Mr. Dundas gave the four-story dwelling, at 519 West End avenue, southwest corner of 85th street, 30.2x34 feet. The property is assessed at \$37,500. Slawson & Hobbs were the brokers.

**Brooklyn Waterfront Sold.**

Greenpoint Improvement Company bought, through Bryan L. Kennelly, the Havemeyer sugar house property, with a frontage of 900 feet on Newtown Creek, Greenpoint, Brooklyn. The waterfront property contains an area of more than 400,000 square feet, and is located at a point where Newtown Creek enters the East River. It extends through to Commercial street, just west of Manhattan avenue, and is improved with a number of large buildings, docks, etc. The holding prices is \$1,500,000.

**Properties Given in Part Payment.**

In part payment for La Jacquetta apartment house, at 166 to 172 West 87th street, Mrs. Adelaide M. Megeath gave Jacob Axelrod the country place at Ardsley Park, Westchester County; also the five-story apartment at 945 East 181st street. Mr. Axelrod immediately resold the Ardsley place to Rex Beach, the author. The Bronx tenement was resold by Mr. Axelrod, through Kurz & Uren, to the Benenson Realty Company, which gave in part payment the five lots extending from Lawrence to Sedgwick avenues, 250 feet south of 167th street.

**Exchange Involves Dwellings.**

Mrs. Jessica E. Smith bought the four-story remodeled residence at 13 East 65th street, 22 x 100.5 feet, assessed at \$98,000. In exchange she gave the three-story dwelling at 129 East 47th street, 20 x 100.5 feet; also the five-story dwelling at 16 West 68th street.

**Manhattan.**

**South—of 59th Street.**

MURRAY ST.—David Foreman purchased from the Bowery Savings Bank the 4-sty building at 61 Murray st, northeast corner of West Broadway, on plot 25x87.6. The property is assessed at \$55,000. The bank took back a mortgage of \$42,000 on the property, for a five-year term, at 5 per cent.

50TH ST.—Frederick W. Dau, publisher of Dau's Blue Book, purchased, through Alfred E. Schermerhorn and Douglas L. Elliman Co., from P. H. Walter, the 4-sty residence at 35 West 50th st, a Columbia College leasehold, on lot 19x100.5. It is understood that Mr. Dau will occupy the building as a new home for his publications.

53D ST.—Dr. Reginald Burbank purchased from Colonel Pearce Bailey of the Medical Reserve Corps, now in Washington, his 5-sty residence at 52 West 53d st, on lot 21x100.5. The property is assessed at \$66,000 and will be occupied by the new owner. Robert Thorne represented the seller as attorney.

53D ST.—William B. May & Co. sold to a client of Homer Foote, Jr., the 5-sty dwelling, on plot 25x98.9, at 16 East 53d st for William C. Barbour. Negotiations for the sale had been pending for some time.

1ST AV.—H. C. Derby Co. purchased from Swift & Co. the two 4-sty buildings at the southwest corner of 1st av and 44th st, on plot 50.5x100. The buyer will erect a 5-sty cold-storage building on the site.

54TH ST.—Negotiations are pending for the sale of the 5-sty American basement residence at 46 West 54th st, on a lot 22x100, in what is known as the Rockefeller block. The house, which is assessed at \$75,000, is owned by S. Reading Bertron. It is expected that contracts will be signed in a few days.

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## PROPOSALS

**NOTICE TO CONTRACTORS:** Sealed proposals for Remodelling Present Laundry for Meat Storage and Refrigeration Purposes, New York State Reformatory for Women, Bedford Hills, N. Y., will be received by Hon. William G. Barrett, President of the Board of Managers, New York State Reformatory for Women, Bedford Hills, N. Y., until 10:30 o'clock A. M. on Friday, May 10th, 1918, when they will be publicly opened and read. Proposals shall be enclosed in an envelope furnished by the State Architect, sealed and addressed, and shall be accompanied by a certified check in the sum of five per cent (5%) of the amount of proposal. The contractor to whom the award is made will be required to furnish surety company bond in the sum of fifty per cent (50%) of the amount of contract, and in accordance with the terms of Specification No. 2868. The right is reserved to reject any or all bids. Drawings and specifications may be consulted at the New York State Reformatory for Women, Bedford Hills, N. Y., at the New York Office of the Department of Architecture, Room 1224 Woolworth Building, and at the Department of Architecture, Capitol, Albany, N. Y. Drawings and specifications and blank forms of proposals may be obtained at the Department of Architecture, Capitol, Albany, N. Y., upon reasonable notice to and in the discretion of the State Architect, Lewis F. Pilcher, Capitol, Albany, N. Y.

Dated March 26th, 1918.

## FOR SALE OR LEASE

For long term, the buildings 370-372-374 East Houston Street. This site has been used by the old-established firm, "Altman Furniture Company," for more than forty years, and the buildings, which are practically new, are adapted for that purpose, or are suitable for manufacturing purposes or wholesale house.

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## CLASSIFIED ADVERTISEMENTS

**ELEGANT COUNTRY PLACE** on main Albany Post road, Hyde Park, Dutchess County, N. Y.; about two acres; fine 14-room mansion, barn, suitable for garage; outbuildings; fine lawn; fruit, shade trees; flower, vegetable garden, fine condition; may consider exchange for city property; photographs in office. For particulars, terms, call any day. **GEORGE SCHWEPPEHAUSER**, 262 West 135th St.

**FOR SALE**—Bronxville, modern 9 room house on high ground; very reasonable terms. **HARPER**, 245 West 26th St., N. Y. C.

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

**RESIDENT MANAGER** for high-class apartment house, experienced, of refined appearance, offers his services to owners or real estate agents; first-class references; opportunity for a personal interview will be appreciated. **R. RICHTER**, Hotel Cecil, 118th St. and St. Nicholas Ave.

**CHARLES PAFF & CO.**, Architects and Engineers, Suite 1010, 38 Park Row.

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6-STORY tenement, near Ninth Ave., 39th St.; also 2 lots, one block from sub-station, Bronx. **OWNER**, 3833 Carpenter Ave.

**WANTED**—EXPERIENCED RENTING MAN; SALARY AND COMMISSION. **HEIL & STERN**, 1165-7 BROADWAY, CITY.

## North—of 59th Street.

**68TH ST.**—Newly formed 303-304 West 68th Street Co., directors G. Hahn, C. B. Plante and F. Scheuer, with a capital of \$120,000, purchased from 68th Street Realty Co. 302 and 304 West 68th st, a 4-sty garage, on plot 50x100.5, adjoining the southwest corner of West End av.

**83D ST.**—Theodor Frost sold to a client of James Watters the new 2-fam. dwelling at 343 83d st.

**94TH ST.**—Congregation Temple Rodeph Shalom purchased the 3-sty dwelling, on plot 18.9x100.8, at 157 East 94th st, adjoining the northeast corner of Lexington av, which the congregation rented several years ago through Leon S. Aitmayer for use as a kindergarten and sisterhood activities. The seller, Adolph Frankel, has owned the property since 1883.

**108TH ST.**—James H. Cruikshank purchased through I. Friedman and I. Silverman from Home for Incurables and George C. Kobbe the two 4-sty tenements at 225 and 227 East 108th st, on plot 50x100, between 2d and 3d avs.

**113TH ST.**—Harry Aronson, Inc., purchased 8 and 10 East 113th st, two 5-sty tenements, on plot 50x100.11, from Walter S. and August C. Gurnee and William M. Cromwell, as trustees of Grace C. Dyer, who acquired the property a few years ago in foreclosure at \$40,000.

**124TH ST.**—Heirs of the late William M. Ryan sold to Peter Haltainen 360 East 124th st, a 3-sty loft and store building, on lot 20x79x irreg.

**127TH ST.**—Porter & Co. sold for estate of John F. Flood the 3-sty dwelling at 256 West 127th st.

**130TH ST.**—Porter & Co. sold for Edward M. Berrien the 3-sty dwelling at 133 West 130th st.

**135TH ST.**—William Goldstone sold to a client of A. G. Thompson & Co. the 3-sty dwelling at 208 West 135th st, on lot 18x99.

**137TH ST.**—B. W. Smith sold for Mrs. E. Craig the dwelling at 244 West 137th st, on lot 18x99.11.

## Bronx.

**181ST ST.**—Benenson Realty Co. resold, through A. Blumenthal, to Rubin & Marcus the 5-sty apartment house at 945 East 181st st, on plot 62x114, adjoining the southwest corner of Vyse av. This is the third sale of the property in one week. The Benenson Co. acquired it from Jacob Axelrod, giving in part payment five lots on Sedgwick and Lawrence avs, 250 ft. south of 167th st. Mr. Axelrod secured the property earlier in the week, together with cash and other realty, from Mrs. Adelaide M. Megeath, in trade for the apartments at 166 to 172 West 84th st.

**188TH ST.**—Sieval Building Co. sold to a client of Morris Sax 255 East 188th st, a 5-sty new law tenement.

**ANTHONY AV.**—Cahn & Pittman bought from Rhoma Realty Co. the 3-sty building at 1804 to 1808 Anthony av, on plot 96x172, near 175th st.

**ANTHONY AV.**—Frederick Brown bought from Mary Lanigan, through McLernon Bros., the 4-sty apartment, on plot 45x90, at the northwest corner of Anthony av and 175th st, held at \$50,000.

**ARTHUR AV.**—Carlo Alfarano bought through Angelo L. Frumento from estate of John J. Brady the taxpayer property at the northwest corner of Arthur av and 184th st, on plot 45x100.

**AUDUBON AV.**—Frederick Brown bought through Knap & Wasson Co. from Wilton Holding Co., affiliated with the New York Title and Mortgage Co., the 6-sty Highcliff apartment house at the southeast corner of Audubon av and 177th st. The structure contains 36 apartments, with an annual rent roll of \$21,000. It was held at \$200,000.

**HOE AV.**—Jacob Gold purchased through S. Cowen from Navlys Co., D. S. Cracow, president, 1535 Hoe av, a 4-sty single flat, on lot 20x100, located near the 172d st subway station.

**RYER AV.**—Richard H. Scoble sold in a cash deal for Phelan Estates, Inc., the 5-sty 50-foot apartment houses, 2247 and 2251 Ryer av, recently completed and accommodating 32 families. The buyer is reported to have paid \$110,000.

**TRINITY AV.**—Frederick Brown sold, through Nehring Co. and Phelps & Damiane, the 5-sty apartment house at 533 Trinity av, southwest corner of 143rd st, on plot 26x100, which has been held at \$35,000.

**WALTON AV.**—Anthon Lukasey sold to a client of Nehring Co. the vacant plot, 100x100, on the west side of Walton av, 102 ft. north of Tremont av.

**WALTON AV.**—L. E. Ohlweiler sold, through Nehring Brothers, to Laura F. Leddy the 3-sty dwelling at 599 Walton av, on lot 17.6x100, near 150th st. The house was held at \$10,000. In exchange the buyer gave a vacant, free-and-clear plot on East 214th st, near White Palms av, which has been held at \$6,000.

**WASHINGTON AV.**—2179 Washington Av Co., with a capital of \$50,000, purchased from Gruenstein & Mayer 2179 Washington av, a 5-sty apartment house, on plot 25x145.

## Brooklyn.

**BALTIC ST.**—L. Blumenthal Sons sold for John Rudiger to Mary Ruhe the 1-sty brick garage at 432 Baltic st, and for Mary O'Hara to Antonio Panariello the brick garage and

dwelling at 419 and 421 Baltic st, on plot 50x100.

**COURT ST.**—Douglas Robinson, Charles S. Brown Co. sold for estate of Jeremiah P. Robinson to Ira S. Bushey & Sons, Inc., the block front on Gowanus Canal and Court st. This property has 495 ft. frontage on the canal and will be used by the purchaser as a shipyard. Gowanus Canal and Ambrose Channel were constructed by Mr. Robinson.

**DAHLGREN PL.**—Frank A. Seaver & Co. sold plot, 50x125, on the east side of Dahlgren pl, 50 ft. north of 90th st, for Mauray Realty Co.

**DEAN ST.**—L. Blumenthal Sons sold for Charles Heinerson to Catherine Schnoor the 3-sty brick dwelling at 102 Dean st, between Smith and Hoyt sts.

**GUNTHER PL.**—James R. Ross Co. sold to J. C. Glover the 2-fam. frame house at 28 Gunther pl.

**PRESIDENT ST.**—John Pullman Real Estate Co. sold 695 President st, a 2-sty dwelling, on lot 20x95, for Carl C. Doeptter.

**10TH ST.**—Snowber & Smith sold for Joseph R. Spellman to Hauck Manufacturing Co. the plot of 5 lots in the south side of 10th st, about 100 ft. east of 2d av. Some months ago the same brokers sold this plot for Charles Leiferts & Co. to the present sellers. The Hauck Co. contemplate the immediate erection of a factory building on the premises.

**40TH ST.**—Tutino & Cerny sold for March Realty Co. to Michele Martoccio, for investment, the plot, 50x100, on the south side of 40th st, 225 ft. east of 5th av.

**83TH ST.**—Frank A. Seaver & Co. sold the 2-fam. detached house at 1320 85th st, on plot 60x100, for Sylfred Realty Co.

**63D ST.**—Alco Building Co., associated with Realty Trust, sold the 1-fam. semi-detached dwelling, with garage, at 2115 63d st, in the Mapleton Park district, to Emanuel Frischman for residence purposes; also the adjoining similar house at 2113 to Amalia Kiefer.

**EVERGREEN AV.**—Friday & Lehmann sold for Charles Hackenjos the 3-sty frame flat at 623 Evergreen av.

**GREENE AV.**—Frederick Brown sold to Mary E. Randall 310 Greene av, a 3-sty building, with store, on plot 20x100.

**15TH AV.**—I. Salzberg sold for M. E. Wagar to Morris Seid, the corner plot, 100x100, on the southeasterly side of 15th av and 49th st.

**17TH AV.**—Meister Builders, Inc., sold 8419 17th av, a 3-sty cottage, on plot 20x77.

**17TH AV.**—Meister Builders, Inc., sold 8417 17th av, a 3-sty frame cottage, on plot 20x77.

**17TH AV.**—Meister Builders, Inc., sold 8423 17th av, a 3-sty cottage on plot 19.6x77. The sale of this house completes the resale of all houses purchased by the Meister Builders, Inc., on 17th av recently reported.

**17TH AV.**—Sidoti Bros. sold the 3-sty brick building at 8009 17th av for Land Estates, Inc., to Emilio Martini.

## Queens.

**ARVERNE.**—Depositors' Assets Corp. sold to M. Reizenstein a plot, 80x100, at the northeast corner of Amstel Blvd and Meredith av.

**ELMHURST.**—Cord Meyer Co. sold to C. M. Kelly the dwelling at 75 5th st.

**FAR ROCKAWAY.**—E. W. Gray sold to A. Cohen, 40x130 ft., south side of Atlantic av, 63 ft. east of Channel av.

**FLUSHING.**—J. B. Halleran sold to Twinboro Corp. a plot, 100x250, at the northeast corner of Linden av and Orchard st.

**GLENDALE.**—R. A. Schlesing sold for Frederick Thomson the 2-fam. brick house, with brick garage, at 4 Folsom av to Adolf Matheis.

**HOLLIS.**—S. N. Fitkin sold to M. C. Muldoon the dwelling on the west side of Hollis av, 60 ft. south of Bellevue av.

**JAMAICA.**—F. C. Wolfe sold to Gross Construction Co. a plot, 100x140, on the south side of Arlington ter, 140 ft. west of Wyckoff av, and a plot, 100x140, on the north side of Arlington ter, 140 ft. west of Wyckoff av. In part payment the buyer transferred to Mr. Wolfe the property, 40x100, on the south side of Hillside av, 22 ft. west of Flushing av.

**MALBA.**—Malba Estates Corp., associated with Realty Trust, sold the property known as "Stonehenge," on the North rd, overlooking the Sound, near Whitestone to Joseph M. Gaites.

**MASPETH.**—S. J. Devoe sold to L. Weiss the dwelling at the northwest corner of Baltic st and Collins av.

**OZONE PARK.**—J. B. Reimer sold to Louis Bossert & Sons the property, 63x100, on the north side of Bell pl, 32 ft. west of 36th st.

**RICHMOND HILL.**—Walter E. Blythe purchased through Williams & Son 60 Chestnut st, a 3-sty frame dwelling, on plot 40x100, from John Bruns.

**WHITESTONE.**—R. J. Hertel sold to J. A. O'Fee the dwelling, on plot 75x100, at the southwest corner of 2d st and 14th av.

## Richmond.

**BRIGHTON HEIGHTS.**—Cornelius G. Koff sold for Nerraw Realty Co. a frame dwelling on Portland av to C. Howard.

**MARINERS HARBOR.**—J. Sterling Drake sold to Francis S. Taverner a plot 25x125 adjoining the latter's residence on Amity pl.

**WESTERLEIGH.**—Cornelius G. Koff sold for Peter Larsen to C. C. Illers a plot, 40x75, on St. Johns av.

## Nassau.

**BALDWIN.**—James R. Ross Co. sold for J. C. Glover a house and lot on Gale av, on plot 100x260.

**BELMORE.**—James R. Ross Co. sold for Emma H. Smith a house and lot on Wilson av, and for Nassau Mortgage Co. a house and lot on Claxton av to the same buyer.

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**GREAT NECK.**—Essewa Co., which recently acquired 30 acres at Great Neck from Edgar H. Cook, sold to Otto S. Young 1 1/2 acres of this tract, with frontage of about 200 ft. on Middle Neck rd, at a price of about \$7,500 an acre.

**MERRICK.**—James R. Ross Co. sold for John E. Edwards house and lot, 40x140, at the corner of Miller and Merrick avs.

**Westchester.**

**MT. VERNON.**—Fish & Marvin sold seven acres on the New York, New Haven & Hartford Railroad and near the New York, Westchester & Boston Railroad, to Triplex Safety Glass Corp. of America. The purchasers are manufacturers of "non-shatterable" re-enforced glasses which are now largely used by the Government for wind shields and port lights. The general office of the corporation is at 120 Broadway. The property was held at \$80,000.

**PELHAM.**—Fish & Marvin sold for John T. Brook Co. a house on Storer av to J. Bommer, of Scarsdale. The property was held at \$12,000.

**SCARSDALE.**—Scarsdale Estates sold a plot in the Greenacres section to Ernest S. Hessels, of White Plains.

**YONKERS.**—Griffen, Prince & Ripley and Thomas S. Burke sold for Frank Losee his place on Elinor pl to O. J. Olson for his home. The property was held at \$10,000.

**YONKERS.**—Robert E. Farley Organization sold the Strohhecker house on Buckingham rd, Nepperhan Heights, to G. A. Schaefer.

**Out of Town.**

**BAYONNE, N. J.**—Standard Oil Co. acquired from Warren and Frederic A. Delano a large tract of land in the Constable Hook section of New Jersey at a price understood to approximate \$175,000. The property is on the north shore of the Kill von Kull, at the foot of Avenue K. It fronts 621 ft. on the Kill von Kull and extends northerly about 840 ft. to the National Docks Railroad. The purchase includes riparian rights.

**EAST ORANGE.**—Louis Schlesinger, Inc., sold for William S. Smith the 2-am. dwelling at 582 Central av, between Harrison st and Evergreen pl, on plot 38x150.

**MONTCLAIR, N. J.**—Oscar D. Duncan, of the law firm of Duncan & Mount, of this city, purchased through F. M. Crawley & Brothers the residence at 12 Melrose pl, and will take possession at once. The property was held at \$20,000.

**RAMAPO, N. Y.**—E. K. Van Winkle sold for Arthur L. Merriam a country estate known as "Torne Brook," consisting of 13 acres, modern house, garage and cottage.

**RIDGEWOOD, N. J.**—S. S. Walstrum-Gordon & Forman sold for Mrs. Sarah Berry the dwelling at 52 Brookside av to Roswell Johnson, of Ossining, N. Y.

**SOUTH ORANGE.**—Edward P. Hamilton & Co. sold for Henry E. Stevens, Jr., his residence and about one acre, corner of Montrose av and Page ter, to Horace E. Demorest.

**RECENT LEASES.**

**Wall Street Building Leased.**

Pacific Development Corporation, a \$6,000,000 company, with subsidiaries, including the Pacific Commercial Company, Anderson, Meyer & Company, Ltd., Hartmann Brothers, Inc., the International Vegetable Oil Company and the American Machine and Manufacturing Company, leased the twelve-story Taber Building, at 78 and 80 Wall street, northeast corner of Pearl street, for twenty-one years from Klein & Jackson at a reported rental of \$1,250,000. The building was erected about ten years ago by the George A. Fuller Construction Company, and in the future will be known as the Pacific Development Building. The company is engaged exclusively in export and import trade from the Philippine Islands. The Charles F. Noyes Company was the broker. Stoddard & Mark represented Klein & Jackson as attorneys, and A. J. Ridley, of Sullivan & Cromwell, the lessees.

**New York Herald Leases.**

The New York Herald and Evening Telegram will open a branch office in the Transit Building, at the northeast corner of St. Nicholas avenue and 181st street, on May 1. The Herald Company leased the first floor store in that building, and alterations will be made to provide space for the general business, circulation and advertising departments and reportorial work for both newspapers. The building is located at one of the busiest uptown stations of the Broadway route. St. Nicholas avenue and 181st street is a transfer point between the subway and many of the Bronx subway lines which cross Washington Bridge. Harvey N. Bloomer and McDowell & McMahon were the brokers.

**Restaurant to Be Enlarged.**

Razzeti & Cella, Inc., leased, through Pierre Van Arsdale, the six-story building at 209 to 213 West 48th street, forming an "L" to 1599 to 1601 Broadway, the latter building being occupied by the lessees. To arrange the lease the broker was obliged to negotiate a cancellation with Strauss & Company, present tenants of the 48th street building, whose lease had five years to run. The new lease with the owner, Elizabeth S. Lufborrow, is for about seventeen years at \$12,000 a year, expiring with the lease on the Broadway premises, April 13, 1935. The building occupies a plot 39.6 x 48 feet. Extensive alterations will be made.

**Bank of Commerce Expands.**

Geo. R. Read & Company leased to the National Bank of Commerce additional space at 35 Nassau street to provide larger quarters for the president and senior officers. The bank is also to use the remainder of the fourth and sixth floors and the entire eighteenth floor of its own building for clerical departments whose work increased nearly 40 per cent. last year. The nineteenth floor, now occupied by the restaurant, will be converted into a club-room for employees and other welfare activities.

**Manhattan.**

HARVEY BLOOMER leased the stores at 207 and 209 West 125th st and the 2d floor, 100x125,

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to Henry Lankenau; for New York Herald Co. the store at 205 West 125th st to Bernard Tailoring Co.; the store at 2145 5th av to Harris Optical Co.

HENRY BRADY leased the 2-sty building at 442 West 26th st for Arthur McConnell to Exposition Construction Co.

BRETT &amp; GOODE CO. leased at 461 to 479 8th av space to Elliott Service Co., Henry Alkan and Century Paper Mills, Inc.; also at 7 to 11 West 45th st space to Earl Studios.

GEORGE W. BRETTELL leased for Charles B. Squier the loft building at 129 East 124th st to Deutsch Brothers.

BUTLER &amp; BALDWIN leased for K. C. Fredericks the private house at 351 West 22d st.

CAMMANN, VOORHEES &amp; FLOYD leased in conjunction with Wm. C. Walkers' Sons the upper part of building at 18 Murray st, between Broadway and Church st, to Economy Clean Towel Supply Co.

CAMMANN, VOORHEES &amp; FLOYD subleased for Import Chemical Co. the building at 276 Water st to Charles Christiansen; also leased store and basement at 181 Park Row to H. Olitsky &amp; Bro.; and at 95 to 97 Front st a floor to Hale Co., and basement to Allied National Corp.

CAMMANN, VOORHEES &amp; FLOYD leased the 6-sty building, on plot 50x100, at 548 and 550 West 23d st, between 10th and 11th avs, to United Forwarding Co.

CROSS &amp; BROWN CO. leased the entire building at 141 Duane st for United States Rubber Co. to A. H. Ginsberg Gordon, Inc.; also the store, basement and sub-basement at 31 Warren st and 27 Murray st, containing 12,000 ft., to Blumberg &amp; Co., hardware dealers.

CROSS &amp; BROWN CO. leased the building at 603 and 605 West 51st st to Graham Brothers Sales Co.; also the store and basement at 40 Murray st to Charles R. Bates Co.

DUROSS CO. leased to United Cigar Stores of America the store and basement at the southwest corner of 14th st and 7th av, at the new express station of the new 7th av subway, at a 50 per cent. increased rental over the present rental; also leased the store at 218 West 14th st to Fairfacts Co., Inc., at a 45 per cent. increased rental over the present tenant's rental.

DOUGLAS L. ELLIMAN &amp; CO. leased for Mrs. Jacob Gould Schurman, 49 West 58th st, a 4-sty house, on plot 26x100, to John R. Rebarer; also at 550 Park av, corner 62d st, to Mrs. J. Pierrepoint Edwards; at 122 East 76th st to Miss Mary B. Chamberlaine, and at 68 East 86th st to L. W. Coleman.

DOUGLAS L. ELLIMAN &amp; CO. leased for Charles P. Latting his 5-sty residence at 37 East 49th st, on lot 20x100, to Richard Ewart.

DOUGLAS L. ELLIMAN &amp; CO. leased a large apartment at 550 Park av, corner 62d st, for John K. Sofio to Mrs. J. Pierrepoint Edwards; also an apartment at 122 East 76th st for John I. Downey to Miss Mary B. Chamberlaine; an apartment at 68 East 86th st for W. Emlen Roosevelt to L. W. Coleman, and renewed a lease in the same building to Samuel Kowarsky; also leased for Mrs. Jacob Gould Schurman 49 West 58th st, a 4-sty house, on lot 26x100, to John R. Rebarer.

J. B. ENGLISH leased for William B. May &amp; Co. to Hans Stephan 121 West 49th st for 5 years.

J. B. ENGLISH leased for Mary Jane Towle to Pauline Herrman the 3-sty dwelling at 79 West 126th st.

J. B. ENGLISH and William B. May &amp; Co. leased to Hans Stephan the building at 121 West 49th st for 5 years.

J. B. ENGLISH leased for the Broadway &amp; Thirty-ninth Street Co. a suite of offices in the Broadway Building to United Brotherhood of Carpenters and Joiners of America.

J. B. ENGLISH leased for the James-Miller Realty Co. to I. Miller the 3d floor at 154 Broadway for 8 years.

WILLIAM F. FUERST, INC., leased the private stable building at 153 East 38th st to C. Putnam.

JOHN N. GOLDING leased for William J. Daniel the store and basement at 1481 St. Nicholas av to Great Atlantic and Pacific Tea Co.; also to the same tenant the store at 490 10th av for Mrs. Ida Moss, and the store and basement at 4244 Broadway for Alonzo P. Kight.

JOHN J. GOLDING leased to Toni Landau, dealer in rare paintings and pictures, the store, basement and part of the first floor at the northeast corner of 5th av and 45th st.

GOODALE, PERRY &amp; DWIGHT, INC., leased the top floor at 118 to 124 West 22d st to Goldberg &amp; Eisen; also a lot at 408 6th av to Sam. Kirshner.

HEIL &amp; STERN leased for the Lee Holstein Construction Co. at 112 to 116 Madison av the 8th floor to Dubin-Morgenroth Co., Inc.

HEIL &amp; STERN, in conjunction with Chas. F. Noyes Co., leased at 15 and 19 East 26th st the 5th floor, containing 17,000 ft. of space, to King &amp; Applebaum.

HEIL &amp; STERN leased in the building at 33 and 43 East 33d st the 6th floor, containing 12,000 sq. ft. of space, to Kupfer Bros. Importing Co.

M. &amp; L. HESS, INC., leased for Susquehanna Silk Mills, 50,000 sq. ft. at 18 to 22 West 18th st, running through to and including 23 and 27 West 17th st, to various tenants. The building is now entirely rented.

HOUGHTON CO. leased for Elfriede C. Brewer the 3-sty dwelling at 63 West 90th st to Herminia Santiago.

HOUGHTON CO. leased to Alice Verlet the 3-sty dwelling at 329 West 85th st for Antonia M. Aclego De Bassave.

LAKIN &amp; DINKELSPIEL leased offices at 40 West 33d st to Superior Linen Works; loft space at 106 West 46th st to Cameragraph Co.,

and parlor floor at 124 West 44th st to C. J. Thompson Association.

ERNEST A. LOGAN of Wright-Logan leased a store in the new apartment house at the southeast corner of Madison av and 78th st from estate of Charles Gulden.

J. S. MAXWELL rented the dwelling at 52 Hamilton pl for Tacie MacD. Harper as trustee.

McDERMOTT REALTY CORP. leased to County Milk Co. for 21 years from February 1, 1918, for \$6,000 a year, with option to purchase for \$120,000, two 6-sty buildings, on plot 100x100, at 31 to 37 Manhattan st, between Morningside and Amsterdam avs.

PAYSON McL. MERRILL CO., Inc., leased for I. Randolph Jacobs &amp; Co. to Enno Greeg an apartments at 161 East 79th st; and apartments at 112 West 47th st to Henry L. Murphy and Ernest Harrah.

MOORE, SCHUTTE &amp; CO. rented the 4-sty dwelling at 459 Convent av for Margaret P. Zabriskie to Martin C. Plate; also the 3-sty dwelling at 534 West 142d st for Tropical Pharmaceutical Co. to Mary L. Bailey.

CHARLES F. NOYES CO. leased for Caledonian Insurance Co. a portion of the 11th floor at 50 Pine st to Fougner Concrete Shipbuilding Co., Inc.; for the Andrews Co. offices on the 8th floor of 27 and 29 Pine st to Frederick S. Dudley Co., Inc.; in the Western Union Building, Broadway and John st, a suite of offices to Eastern Audit Co., Inc., and for Geo. R. Read &amp; Co. a suite of offices on the 10th floor at 1170 Broadway to Metropolitan Life Insurance Co.

CHARLES F. NOYES CO. leased for J. L. Mott Iron Works at 118 and 120 5th av, corner of 17th st, the 9th floor to French Corset Co., Inc., of Long Island City; and in connection with Frederick Southack &amp; Alwyn Ball, Jr., the 11th floor to La France Novelty Co. These two leases complete the renting of the 6 upper floors of this building.

CHARLES F. NOYES CO. leased space at 170 Broadway on the 2d floor to George J. Chrystskos; on the 6th floor to Edward N. Schemkein, and for Lawyers' Title &amp; Trust Co. a portion of the 13th floor at 160 Broadway to Continental Can Co., Inc., and space on the same floor to Saul Earl Levene.

CHARLES F. NOYES CO. leased the 10th floor at 296 Broadway for Ernest E. Lorillard to Walter D. Ramsburgh; space at 45 to 49 John st to S. L. Mayer and a suite of offices at 52 and 54 Maiden la to Raphael Magid.

CHARLES F. NOYES CO. leased the store and basement at 319 Pearl st for M. S. Guiterman, trustee, to McMann Supply Co.; a floor at 176 and 178 Water st for D. G. Brussel to Boris Soboleff, George Anoff and Ganady Sheloff, and space in the Broadway-Maiden Lane Building to Cordelia Jursch.

PEASE &amp; ELLIMAN leased a large apartment at 525 Park av to A. Rene Moen; also at 122 East 76th st to R. P. Holden; also at 138 East 36th st to V. M. Makins; and an apartment on the roof of the new 12-sty building at 21 West 58th st to Ezra H. Fitch, president of the firm of Abercrombie &amp; Fitch.

PEASE &amp; ELLIMAN leased for estate of S. Gluck to Republican Club of the 29th Assembly District the 4-sty dwelling at 1041 Madison av, between 79th and 80th sts; also for Todd &amp; Robertson to Poel &amp; Kelly a suite of offices at 347 Madison av, the new Equitable Trust Co. Building at the southeast corner of 45th st.

PEASE &amp; ELLIMAN leased for Chester W. Chapin to George W. Nelson the 4-sty dwelling at 331 West End av, between 75th and 76th sts; for Star Co., publishers of the New York American, a store in their building at 59th st and Columbus Circle to Finnigan &amp; Hyland; an apartment at 106 West 69th st for W. R. Edson to D. Harry Lake; and one at 270 West End av for Jacob Axelrod to A. C. Shorey; the parlor floor at 60 West 37th st to Model Hat Co., and a floor at 601 Madison av to Harry Collins, Inc.

PEASE &amp; ELLIMAN leased for Mrs. Sarah M. Searing 24 Beaver st at an aggregate rental of \$60,000, and have been appointed agents of the property.

PEPE &amp; BROTHER rented for Mrs. J. P. Hoe an apartment at 17 Christopher st, unfinished; also for Mrs. Jacob Riiss an apartment at 16 Charlton st, unfinished, to L. D. Peason; also part of 10 Van Nest pl to Miss Josephine Danker for A. View.

L. J. PHILLIPS &amp; CO. leased offices at 37 and 39 Liberty st, through to Maiden la, to R. Lehman, and with William A. White &amp; Sons to W. &amp; S. Solomon. This completes the leasing of this entire building from May 1 next, all renewals and new leases having been effected at substantial increases in rentals.

L. J. PHILLIPS &amp; CO. leased the store at 2742 8th av to James Butler, Inc.

L. J. PHILLIPS &amp; CO. leased the 4-sty dwelling at 163 West 72d st, between Columbus and Amsterdam avs, to Conservatory of Music of New York.

L. J. PHILLIPS &amp; CO. leased the private dwelling at 225 West 70th st, between Broadway and West End av, for Harriet Phillips.

GEO. R. READ &amp; CO. and Pease &amp; Elliman leased to Edison Storage Battery Co., Thomas A. Edison, president, the 3-sty brick and stone garage projected for the plot, 60x100, at 247 to 251 West 35th st.

GEO. R. READ &amp; CO. leased a portion of the 2d floor at 35 Nassau st to National Bank of Commerce, with whose space it is to be connected.

GEO. R. READ &amp; CO. leased space at 1170 Broadway to General Leather Goods Co., Albert Schwartz &amp; Co., Joseph New and Felix Weil.

GEO. R. READ &amp; CO. leased to Bresse-Montant Motors, Inc., store and basement at 200 Central Park West; to Delion Tire Co. store and basement at 207 West 72d st; and to Simon Sorakin and Winifred Loveland space at 114 5th av.

GEO. R. READ &amp; CO. leased offices at 50 Broad st for T. T. Le Berthan to W. R. Grace



& Co.; for Equitable Life Assurance Society at 7 Wall st to Robert H. Koehler; at 15 William st for Central Timber Export Co. to Thomas Harling & Son; and for Joosten & Janssen to the estate of C. L. Duvale and Eastment & Kilbourne; and with A. H. Mathews a floor at 14 Maiden la to Joseph F. Sabin.

RICE & HILL, INC., leased to Jack N. Friedman the westerly store at 154 West 45th st; also to Burkhardt & Horwitz Music Co. a parlor floor store in the building at 152 and 154 West 45th st.

DOUGLAS ROBINSON, CHARLES S. BROWN CO. leased the banking floor at 35 Wall st to Foreign Trade Banking Corp.

RULAND & WHITING-BENJAMIN CORPORATION leased 33 Rose st for A. Schrader & Son, Inc., to J. Mendlowitch; 393 and 395 West 12th st for Gregory estate to Samuel J. Miner; and 97 Beekman st for Ezra D. Bushnell to Madison Glue Manufacturing Co.

LOUIS SCHRAG leased for Mary E. Jones the store, basement and rear building at 506 6th av to Sobel & Dincin.

LOUIS SCHRAG leased for Butler Estates the dwelling at 120 West 21st st to August Schmitt; for Dr. H. I. Metz the dwelling at 235 West 21st st to Dr. Wm. F. Jones; for Mary M. Condict the dwelling at 125 West 21st st to Emily Geiger.

I. LINCOLN SEIDE leased for George Schuster the corner store at the southeast corner of Madison av and 114th st.

SHAW & CO. leased for William E. Trotter the 3-sty dwelling, on plot 18.9x100, at 26 East 126th st to James Breen.

SHAW & CO. leased for International Amusement Co. the store at 1 West 125th st for three years to Lewis Brothers.

SHAW & CO. leased for H. A. Von Gerichter 361 West 116th st, a 3-sty dwelling, on plot 16.8x100, to Frank W. Fox.

LOTON H. SLAWSON CO. leased space at 171 Madison av to Nelson Chesman & Co., of St Louis, Mo.

SLAWSON & HOBBS rented the 3-sty dwelling at 250 West 76th st for Phelps Stokes estate to Mrs. M. A. Moffett; also the 5-sty dwelling at 309 West 84th st to L. W. Kohler.

SLAWSON & HOBBS rented the dwelling at 33 West 71st st for estate of John F. Thompson to James J. Lodge; also the 4-sty dwelling at 358 West 57th st for Ida M. Haslett to Catherine Stern.

SLAWSON & HOBBS rented the 4-sty dwelling at 284 West End av for Mrs. D. C. Link to C. C. McQuade; also the 4-sty house at 612 West 114th st for Frederick H. Birch to M. J. Norwood.

CHARLES B. WALKER leased for Frederick Hollender the store and basement at 245 Canal st to St. Regis Self-Service, Inc., at an aggregate rental of about \$40,000.

WM. A. WHITE & SONS and Robert R. Rainey leased the building at 338 Greenwich st to Schachter & Finkelstein.

WM. A. WHITE & SONS leased the 3d loft at 97 Wooster st to Joseph Medal; also the 2d loft at 179 Greene st to Charles Gilman; also a loft at 150 Greene st to G. S. Wertsner.

WM. A. WHITE & SONS leased the store and basement at 67 Spring st, containing about 10,000 sq. ft., to Italian Cigar & Tobacco Co., Inc.

WM. A. WHITE & SONS leased the 4-sty dwelling at 168 West 126th st, adjoining the corner of 7th av, to Mrs. Mary McDonough.

WM. A. WHITE & SONS leased the 2d floor at 298 Broadway to A. Haug Co., manufacturers and importers; also offices at 23 Maiden la to R. R. Fogel, jeweler; and at 68 William st to Edward Fisher, insurance.

WM. A. WHITE & SONS leased the 6th loft at 382 Lafayette st to Century Manufacturing Co.

WILLIAM A. WHITE & SONS leased offices at 68 William st to Continuous Transit Securities Co.; at 21 Maiden la to R. R. Fogel, jeweler; and at 48 West 27th st to Greenfield & Stein.

**Brooklyn.**

E. T. NEWMAN, broker, leased the following private dwellings: at 592 2d st, between 8th and 9th avs, to John G. Hogan; at 553 2d st, between 7th and 8th avs, to J. W. Evans; at 551 2d st to Owen J. Evers; at 521 2d st to Henry Williams; at 598 Union st to Mrs. G. Venner; at 921 Union st to Mrs. E. Burt; at 426 4th st to J. Coall; at 473 1st st to H. M. Costales; also a 5-room suite at 582 2d st, corner of 8th av, and a 6-room suite at 95 7th av, corner of Union st.

CHARLES E. RICKERSON leased 97 Sterling pl, between 6th and 7th avs, a 2-1/2-sty dwelling, to Donald Spears.

JAMES WATTERS leased for Elizabeth M. Brydon the detached frame dwelling at 7817 Ridge Blvd.

**Queens.**

EDGEEMERE.—Lewis H. May Co. leased for Union Title & Mortgage Co. a cottage on Rochester av to Morris Kullman; for K. Clinton Norton cottage on Rochester av to A. Danziger, and for S. & L. Construction Co. cottage on Dickerson av to J. Bergman.

**Richmond.**

CLIFTON.—Cornelius G. Kolff leased for Arthur G. Thompson his cottage in Bay st, near Belair rd, to A. W. Callisen, of Princeton, N. J.

**Nassau.**

JERICHO.—Worthington Whitehouse, Inc., leased for Percy K. Hudson his property on the north side of Jericho turnpike, consisting of 40 acres, with house, stable, outbuildings, etc.

CEDARHURST.—Lewis H. May Co. leased at Cedarhurst, L. I., for G. Pettit cottages in Oak st to Henry H. Rosenfelt; for Mrs. C. H. Williams cottage on Ocean Point av to Arnold Schiffer.

**Westchester.**

RYE.—Blakeman Quintard Meyer rented for Mrs. Lydia Malcom Worrall her property known as "Rockcroft" to Paul W. Bayne.

SCARSDALE.—Scarsdale Estates Organization. Robert E. Farley, president, rented a house on Walworth av, Greenacres, to L. Pine for the season.

RYE.—Blakeman Quintard Meyer rented for Mrs. Roland B. Whitridge the property known as "Oxford," on Apawamis av, to David Crompton.

RYE.—Herbert A. Sherman rented for Richard T. Wainwright his house, garage and grounds at Milton Point to Borge de Mossin for the season.

YONKERS.—Robert E. Farley Organization leased the Cooley house on Morningside rd, Nepperhan Heights, to William E. Walters, of this city.

**Out of Town.**

NEWARK, N. J.—Louis Schlesinger, Inc., sold the seven-room brick dwelling at 9 Howard st, on plot 17x100, for Mrs. R. Brown, and the same property has been leased to John Winter.

**REAL ESTATE NOTES.**

WILLIAM W. HUGHES is the buyer of 36 West 12th st.

SARAH E. HALLMAN is the buyer of the 4-sty dwelling 27 West 49th st.

HENRY W. HARWOOD is the buyer of the dwelling at 245 West 138th st.

EDWIN E. LOWE is the buyer of 266 West 77th st instead of Otto W. Lowe.

A FIVE PER CENT. PENALTY was added to all unpaid water taxes last Monday.

BUTLER & BALDWIN have been appointed agents for 17 Arden st, a 5-sty apartment.

ENNIS & SINNOTT are the buyers of 10 West 48th st, sold by Phillips B. Thompson.

J. S. MAXWELL has been appointed agent of the building at 331 Trinity av, Bronx.

ANDREW L. MOLINELLI is the buyer of 352 Maunson st, sold recently by Lawyers' Mortgage Co.

I. LINCOLN SEIDE has been elected to active membership of the Real Estate Board of New York.

SEVENTY-FOURTH STREET HOLDING CO. is the buyer of the 3-sty dwelling at 16 East 131st st.

OTTO W. LOEWE is the buyer of the dwelling at 206 West 114th st, recently sold by B. F. Romaine.

BUTLER & BALDWIN have been appointed agents for the two apartment houses at 23 and 30 Arden st.

EDWARD FRANKLIN has been appointed agent of 216 West 84th st, 2053 2d av and 336 East 40th st.

DR. GEORGE P. BIGGS is the buyer of the dwelling at 40 West 84th st, recently sold by Houghton Co.

MARY E. HUMISON is the purchaser of 133 West 80th st, sold recently by Slawson & Hobbs for Sol M. Strock.

KATHERINE L. MINIFIEZ is the buyer of the dwelling at 153 West 100th st sold recently by E. M. Berrian.

GUY McLane, of Jessup & Lamont, bankers, is the buyer of the Daniel F. Kenog house, at 54 East 68th st.

JOSEPH POLLACK is the buyer of the dwelling at 223 West 126th st, sold last week by New York Savings Bank.

MRS. K. McCARTON bought the dwelling at 147 West 70th st sold recently by Slawson & Hobbs for William Spies.

WM. A. WHITE & SONS have been appointed managers for the two apartment houses at 911 and 913 Trinity av.

J. ARTHUR FISCHER has been appointed agent for the apartment buildings with stores at 328 and 330 East 66th st.

F. R. WOOD, W. H. DOLSON CO. has been appointed agent for the 12-sty building at 601 West End av, corner 89th st.

JUSTICE DELEHANTY appointed David Pasinsky receiver of the rents of 189 Allen st pending foreclosure proceedings.

BUTLER & BALDWIN have been appointed agents for 807 and 1099 3d av and 166 West 80d st; also for 32 Irving pl, Yonkers.

STEWART C. SCHENCK was the broker in the sale of Mrs. Ellison C. Page's estate on Sound Beach to William H. Farrell.

BROOKLYN CHAMBER OF COMMERCE is asking for volunteers from among its membership to assist in selling Liberty Loan Bonds.

BENENSON REALTY CO. is the buyer of the 5-sty flat at the northwest corner of Crotona av and 170th st, sold recently by Frederick Brown.

DAVIS BROWN is the buyer of the two 5-sty apartment houses at 1236 to 1244 Grand Blvd and Concourse. He was represented by Joseph Hyman.

F. R. WOOD, W. H. DOLSON CO. has been appointed agent for the 9-sty building, "The New Century," at 401 West End av, corner 79th st.

ULSTER COURT CORP., Joseph G. Abramson, president, is the buyer of the 5-sty flat at 533 Trinity av sold recently by Frederick Brown.

TAX DEPARTMENT is ready to furnish tax bills. Taxpayers must make a written request for them and inclose a stamped self-addressed envelope.

W. ALBERT PEASE announces that he will open an office at 50 East 42d st for the transaction of a general real estate and insurance business.

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**WILLIAM P. RAE  
COMPANY**

**APPRAISERS  
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AT BROOKLYN AVENUE  
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CORNELIUS J. KOLFF, formerly at 45 Broadway, which property was taken over by the Government, has removed his offices to 52 Broadway.

GOODALE, PERRY & DWIGHT, INC., have been appointed managing agents for 32 East 23d st, and renting agents for 913 Broadway and 182 5th av.

J. C. & M. G. MAYER are the buyers of the 12-sty Brixford apartments, 138 to 144 West 79th st, resold last week by Director Realty Co. (L. Randolph and Everett Jacobs).

MOORE, SCHUTTE & CO. have been appointed agents for the 26-fam. 5-sty apartment house at 2310 Valentine av, recently sold by these brokers to Mrs. Nellie C. Bauer.

NEW YORK BUILDING MANAGERS' Association will hold their monthly dinner and meeting in the banquet room of the Park Avenue Hotel next Tuesday evening, April 9.

DOUGLAS ROBINSON, CHARLES S. BROWN CO. have been appointed agents by Central Union Trust Co. of the 21-sty building at 74 Broadway, just purchased from Franklin Pettit.

BERNARD WAKEFIELD (Cushman & Wakefield), 50 East 42d st, and I. Lincoln Seide, 1424 Madison av, have been elected to active membership in the Real Estate Board of New York.

WASHINGTON HEIGHTS TAXPAYERS ASSOCIATION have condemned the Orr and Ellis bills proposing heat regulation of apartment houses as depriving owners of legal redress or protection.

WILLIAM & MINNA MOLLER are the buyers of the northeast corner of Park av and 186th st, sold recently by Benenson Realty Co. in trade for the southwest corner of Arthur av and Oak Tree pl.

MATHEWS BUILDING CO. has given a mortgage for \$70,000 to the Williamsburg Savings Bank and will use the money for the erection of 10 3-sty, 6-fam. houses on the northwest side of 14th av, 100 ft. southwest of Grand av, Long Island City.

PEASE & ELLIMAN, INC., announce that the other stockholders have acquired the interest of W. Albert Pease in the corporation and that he has resigned as president and director of the corporation and allied companies.

BOARD OF APPEALS at its meeting on Tuesday had a calendar of 25 cases and disposed of them as follows: Withdrawn, 5; granted, 4; dismissed, 3; denied, 7; restored to calendar, 2, and laid over, 4.

WM. A. WHITE & SONS were associated as brokers with Douglas Robinson, Charles S. Brown Co. in the sale to Eagle Pencil Co. of the plot, 206x188, comprising the block front on the west side of Av D, from 13th to 14th sts.

3157 AND 3596 BROADWAY CORP., two holding companies, both with A. Young, M. Kandel and A. Rosenthal as directors, were incorporated on Wednesday to take title to two 6-sty apartment houses at 3157 and 3596 Broadway.

CHESTER FULLWOOD, who has been connected with Alexander J. Roux & Co. for the past 19 years, is now associated with Douglas Robinson, Charles S. Brown Co., having his headquarters at their new east side office, 102 1st st.

SUPREME COURT JUSTICE FRANCIS DELEHANTY has appointed Chester J. Byrns, of Joseph P. Day's office, receiver of 336 East 107th st, a 6-sty tenement, with stores, pending a foreclosure action by the Cortlandt Savings Bank vs. Loretta Corporation.

JUSTICE HOTCHKISS appointed William T. Van Alostyne receiver of the rents of the Decker Building, at 33 Union Square West, pending suit by Mutual Life Insurance Co. against 33 Union Square Corp., Gertrude A. Venderbeck and others, to foreclose a mortgage of \$225,000.

ROBERT HOE ESTATE CO. secured from Jesse I. Straus of R. H. Macy & Co. a loan of \$250,000 on the group of buildings at the southeast corner of Broadway and 37th st, fronting 105.9 ft. on Broadway and 135 ft. in the street. The mortgage is for 3 years at 5 1/2 per cent. per annum.

FRANK C. MARRIN, former Brooklyn lawyer and ex-convict, recently released from the Atlanta Federal Penitentiary when his sentence was commuted by President Wilson, was the speaker at a forum luncheon of Brooklyn Chamber of Commerce on Wednesday. His topic was "An ex-Convict's Ideas on Prison Reforms."

WHITE ROSE BAKING AND RESTAURANT CO., Maximilian Strasser, president, is the buyer of the four 4-sty buildings at 407 to 413 4th av, 90x84, reported sold in February by the Fourth Avenue and Twenty-eighth Street Co., representing the Emmet estate. Bacon & Henry and the Cruikshank Co. were the brokers.

JAMES SPEYER, who recently acquired the residence at 261 Madison av from the Dun estate, through Wm. A. White & Sons, will probably place the house at the disposal of some organization engaged in war work. 257 and 259 Madison av belong to the same owner, and have been occupied by the National League for Woman's Service since the beginning of the war.

CHAMBER OF COMMERCE of the Borough of Queens will hold its seventh annual meeting, designated as "Get Acquainted Day," Friday afternoon, April 12, in the club rooms, Long Island City. The following officers will be elected: George J. Ryan, president; H. P. Williams and John M. Demarest, vice-presidents; William J. Hamilton, treasurer; Robert W. Higbie, Ray Palmer, M. J. Degnon, George C. Dickel and John F. Galvin, directors, to serve three years. The guest of honor will be Eugene H. Outerbridge, president of the Chamber of Commerce of the State of New York, who will have a vital message to convey to the members of the Queens Chamber.

REAL ESTATE STATISTICS
The Following Table is a Résumé of the Record of Conveyances, Mortgages, Mortgage Extensions and Building Permits Filed in Each Borough During the Week.
(Arranged with figures for the corresponding week of 1917. Following each weekly table is a résumé from January 1 to date.)

MANHATTAN. Conveyances. 1918 Mar. 29 to Apr. 4 1917 Mar. 30 to Apr. 5
Total No. 156 176
Assessed Value \$12,978,300 \$10,494,150

Mortgages. 1918 Mar. 29 to Apr. 4 1917 Mar. 30 to Apr. 5
Total No. 56 113
Amount \$3,055,120 \$3,201,882

Mortgage Extensions. 1918 Mar. 29 to Apr. 4 1917 Mar. 30 to Apr. 5
Total No. 604 1,048
Amount \$18,897,165 \$38,295,548

Building Permits. 1918 Mar. 30 to Apr. 5 1917 Mar. 31 to Apr. 6
New Buildings 3 16
Cost \$209,890 \$1,125,500

Jan. 1 to Apr. 5 1918 Jan. 1 to Apr. 6
New Buildings 49 120
Cost \$4,123,000 \$18,403,800

BRONX. Conveyances. 1918 Mar. 29 to Apr. 4 1917 Mar. 30 to Apr. 5
Total No. 101 153
No. with consideration 11 16

Mortgages. 1918 Mar. 29 to Apr. 4 1917 Mar. 30 to Apr. 5
Total No. 42 45
Amount \$218,490 \$267,650

Mortgage Extensions. 1918 Mar. 29 to Apr. 4 1917 Mar. 30 to Apr. 5
Total No. 7 21
Amount \$101,500 \$448,800

Building Permits. 1918 Mar. 29 to Apr. 4 1917 Mar. 30 to Apr. 5
New Buildings 2 14
Cost \$4,250 \$228,150

BROOKLYN. Conveyances. 1918 Mar. 28 to Apr. 3 1917 Mar. 29 to Apr. 4
Total No. 515 486
No. with consideration 41 34

Mortgages. 1918 Mar. 28 to Apr. 3 1917 Mar. 29 to Apr. 4
Total No. 310 342
Amount \$1,189,981 \$1,232,860

Building Permits. 1918 Mar. 29 to Apr. 4 1917 Mar. 30 to Apr. 5
New Buildings 115 32
Cost \$597,400 \$248,850

QUEENS. Building Permits. 1918 Mar. 29 to Apr. 4 1917 Mar. 30 to Apr. 5
New Buildings 69 89
Cost \$168,800 \$257,645

RICHMOND. Building Permits. 1918 Mar. 29 to Apr. 4 1917 Mar. 30 to Apr. 5
New Buildings 23 8
Cost \$66,860 \$18,600

The Queensboro Corporation
LOTS PLOTS ACREAGE BRIDGE PLAZA LONG ISLAND CITY HOUSES FACTORY SITES
Queens Borough Real Estate

VIVIAN GREEN, Pres. ABR. I. LEVY, Vice-Pres. RICH D. A. KENNEDY, Treas. DAVID L. KRAKOWER, Secy.
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INVESTMENT DEPT. BROKERS ARE INVITED to submit high-grade improved property which may be leased or purchased at attractive prices.



## CURRENT BUILDING OPERATIONS, MATERIALS AND SUPPLIES

**N**EW building activity in the Metropolitan district has been a negligible quantity during the past week. The industry was greatly disheartened by the recent announcement of the War Industries Board in regard to the cessation of non-essential building construction during the remainder of the war and many builders who anticipated an early start of new operations are practically marking time and hoping that the order will be abrogated or at least modified. Should the ruling stand the effect will be severely felt as the building interests had looked forward with much hope to a real revival of structural activity.

The strike of the building laborers has been settled and the work resumed on the majority of structures that have been held up pending a decision. The laborers have agreed to accept \$3.76 per day as offered by the bricklayers' organization. This wage will maintain until July 1, when they will obtain \$4 a day. There is a prospect of great difficulty in arriving at the terms of the new agreement which will be entered into after July 1. The demands of the laborers in a number of instances are exorbitant and not likely to be readily acceded to by the employers. Probably the chief bones of contention will be the hours of work and the kinds of labor to be performed.

Government building continues without abatement and almost daily announcements are being made from Washington of entirely new projects or additions to operations already well advanced. There are strong rumors that some of the largest single building operations are yet to be announced to the public, and the building contractors and material dealers and manufacturers are looking forward to business from this source as the principal means of keeping their organizations intact for the balance of the war. Although the work at the cantonments and other training stations is generally all completed, there is great activity in the work underway at the supply bases and hospitals. Various parts of the country are affected by this work, but the Atlantic seaboard and particularly the territory in close proximity to New York undoubtedly embodies a large proportion of the activity.

The material markets are exceptionally quiet and, according to the current reports, but little new life can be expected while there is so much uncertainty as to the future of building. Sales have been light owing to the greatly reduced number of building operations. There will be a considerable curtailment in the amount of material manufacturing during the present season. This applies more particularly to common and face brick, but other materials are likely to be affected in a similar manner. This need cause no anxiety, however, as there are in the majority of instances sufficient quantities of materials in reserve for all ordinary demands, and for what requirements are current, supplies will be available without great difficulty.

It is generally conceded that the existing high price levels for practically all lines of building materials and supplies will be maintained for the balance of the war and that there is every probability of further advances. Opinion differs somewhat as to the price movement after hostilities cease and one hears at time that present levels will be maintained or advanced and then that all prices will slump greatly. It is mostly a matter of private opinion, however, as no one knows exactly what the conditions will be by the time this war is over.

**Common Brick.**—Conditions in the Hudson River common brick market have improved materially during the past week and the movement of brick both incoming and outgoing has been heavier than it has for many months. A total of thirty barge loads, or approximately 1,200,000 brick, arrived from up-river points during the last seven days. Twenty-seven barges were disposed of and sent to various distribution points within the Metropolitan district. The common brick price has weakened somewhat and the price level is now \$9.50 to \$10 a thousand. It is not expected that common brick prices will be further decreased, at least not for the present, but under existing building conditions predictions as to market trend are difficult. Up to the present writing there is seemingly no disposition on the part of the manufacturers of brick in the Hudson Valley to commence operations. Practically no work has been begun in preparing the river plants for the season's operations, and in a number of instances manufacturers have expressed themselves as having fully decided to skip this season. There are a number of reasons for this, all of which are important. First, there still remains a considerable volume of both burned and unburned brick in the plant yards and manufacturing operations will not be started until these are disposed of. Second, fuel is almost impossible to obtain and labor is extremely scarce and uncertain. Third, there is very little profit for the manufacturer with the high production costs and the current prices obtained and many feel that it will be useless to think of starting their plants while the present conditions maintain. The Raritan situation is practically identical to that in the Hudson Valley. Manufacturers are doing little or nothing toward production at this time and brick from this section is out of the market. No quotations are being made.

**SUMMARY**—Transactions in the North River brick market for the week ending Friday, April 5, 1918. Condition of market: Demand increased; prices lower. Quotations: Hudson Rivers, \$9.60 to \$10.00 a thousand in cargo lots to dealers alongside dock. Number of cargoes arrived, 30; sales, 27. Distribution: Manhattan, 8; Brooklyn, 2; Bronx, 2; New Jersey points, 13; Flushing, 1; Yonkers, 1.

**Lumber.**—Dealers in the Metropolitan district report a satisfactory volume of business from both the manufacturing consumers and the building interests. The most prominent factor at the present time is the difficulty of obtaining new supplies. The transportation situation is far from satisfactory, and this is a severe handicap to the lumber interests. Stocks on hand are generally low and the deliveries of new supplies are indefinite. The Government is making heavy purchases of lumber in this market for its work in the local territory and business from this source is likely to continue for the next two or three months without cessation. Lumber prices are steadily advancing and it is feared that the end of the increase is not in sight. The tendency toward stiffening prices is accounted for largely by the immense volume of lumber required by the Federal Government in its program of military construction work.

**Cast Iron Pipe.**—The market is quiet and without signs of new activity in the near future. Both municipal and private buying has slowed down perceptibly and inquiries are scarce. There is a rumor current that the manufacturers of cast iron pipe will be called into conference with the Federal authorities to consider prices. Control prices continue to dominate all quotations which are made on the basis of \$55.35 per net ton, New York, for 6 in., 8 in., and heavier, and \$58.35 for 4 in.

**Structural Steel.**—Notwithstanding the fact that there has been no change in the basic price of fabricated steel the market is dull and new business, other than for the Government, is at a low ebb. The mills are heavily loaded with priority orders and are not disposed to make commitments for private business at this time. Within the bounds of the Metropolitan district the building situation is particularly quiet and what new construction work was projected for an early start is likely to be held in abeyance until the exact status of non-essential building is more fully established. New requirements of fabricated material for additional Government buildings are daily being announced and the steel industry will be fully occupied in taking care of this business and that of supplying steel for shipbuilding. There have been no changes in the quotations for mill shipments of fabricated steel.

**Portland Cement.**—The recent increase in the price of this commodity has stimulated business to some extent and there has been quite a demand on old contracts and some new demand. Generally speaking the market situation can be considered normal. The producers are experiencing considerable difficulty in obtaining adequate supplies of fuel and much anxiety exists as to the future from this viewpoint. The demands from the Government sources for Portland cement are comparatively heavy and from all accounts this type of business will continue in a large volume throughout the summer and autumn. The outlook for business from private building operations is not of the best and the manufacturers and dealers are not making extensive plans for handling business of this character.

**Wire Products.**—Manufacturers of both wire and wire nails state that the new demand is fairly satisfactory and that the market situation is normal. The Federal Government has not yet placed its order for the 30,000 kegs of wire nails that will be required in the construction of hangars in France. Undoubtedly this order will be divided among the mills during the next few days. There has been no change in the prices and the current official figures will maintain until June 30. Wire nails are being quoted at \$3.50 base per keg, and bright basic wire at \$3.35 a hundred pounds.

**Sand and Gravel.**—The situation as applied to these commodities is practically unchanged from that of last week. The demand for sand is somewhat better than it has been, and new supplies are coming into the market more freely. Sand prices are unchanged. The gravel market is inactive owing to the Governmental action that commandeered all available supplies for military use. No gravel quotations current.

**Window Glass.**—The glass market is duller today than it has been for a long time and there seems to be no possibility of an early improvement in the situation. Demand for plate and window glass from building sources is exceedingly light and with the existing lethargy in the building industry the condition is likely to be unsatisfactory for a while to come. There has been no change in the schedules of manufacturers' discounts.

**Linseed Oil.**—Manufacturing is practically at a standstill owing to the fact that it is impossible to obtain bottoms for the transportation of seed supplies from Argentine. The demand is fair but not up to the average of other years at this season. Linseed oil prices are firm at the levels that have now maintained for two or three weeks and there is no immediate prospect of a recession from the current prices.



**CURRENT WHOLESALE PRICES.**

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

Note.—Price changes are indicated by black-face type.

BRICK (Cargo lots, at the wharf, to dealers only), per M.:

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

North River common.....\$10.00@ —  
Raritan common.....No quotation

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

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

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

CEMENT (wholesale, 1,000 bbls. lots and over, alongside dock, N. Y.):

Domestic Portland, Spot.....\$2.15@ —  
Rebate on bags, returned, 10c. bag.

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

CRUSHED STONE (500 cu. yds. lots, f. o. b. alongside dock N. Y., wholesale):

Trap rock, 1½ in. (nominal)...\$1.25@ \$1.35  
Trap rock, ¾ in. (nominal)... 1.35@ 1.45

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

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

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

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

LIME (standard 300-lb. bbls., wholesale):

Eastern common.....\$2.15@ —  
Eastern finishing..... 2.35@ —  
Hydrated common (per ton)...\$15.00@ —  
Hydrated finishing (per ton).. 16.43@ —

LINSEED OIL—  
City brands, oiled, 5 bbl. lots..\$1.55@ —  
Less than 5 bbls..... 1.56@ —

GRAVEL (600 cu. yd. lots f. o. b. along side dock N. Y., wholesale):

1½ in. (nominal).....No quotation  
¾ in. ....No quotation

Paving gravel.....No quotation  
P. S. C. gravel.....No quotation  
Paving stone.....No quotation

LUMBER (Wholesale prices, N. Y.):

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

Hemlock, Pa., f. o. b. N. Y.  
Base price, per M..... 33.50@ —  
Hemlock, W. Va., base price per M..... 33.50@ —

(To mixed cargo price add freight \$1.50.)  
Spruce, Eastern, random cargoes, narrow (delivered)... 38.00@ 42.00  
Wide cargoes..... 38.00@ 56.00

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.....\$5.00@ \$5.25

Cypress lumber (by car, f. o. b. N. Y.):  
First and seconds, 1-in.....65.00@ —  
Cypress shingles, 6x18, No. 1  
Hearts..... 10.00@ —  
Cypress shingles, 6x18, No. 1  
Prime..... 8.50@ —  
Quartered oak..... 95.00@ 107.00  
Plain oak..... 75.00@ —

Flooring:  
White oak, quartered, select...\$51.50@ \$55.50  
Red oak, quartered, select... 51.50@ 55.50  
Maple No. 1..... 47.00@ —  
Yellow pine, No. 1, common flat..... 38.00@ —  
N. C. Pine, flooring, Norfolk. 40.00@ —

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

Mason's finishing in 100 lbs. bags, per ton.....\$17.00@ —  
Dry Mortar, in bags, returnable at 15c. each, per ton... 8.25@ 8.75

Block, 2 in. (solid), per sq. ft....\$0.08  
Block, 2-in. (hollow), per sq. ft.... .09

Boards, ¾ in. x 8 ft......12½  
Boards, ¾ in. x 8 ft......15½

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

STRUCTURAL STEEL (Plain material at tidewater, cents per lb.):

Beams & channels up to 14 in. 3.195@ —  
Beams & channels over 14 in. 3.195@ —  
Angles 3x2 up to 6x8..... 3.195@ —  
Zees and tees..... 3.195@ —  
Steel bars, half extras..... 3.195@ —

TURPENTINE:  
Spot in yard, N. Y., per gal....\$0.44@ —

WINDOW GLASS. Official discounts from manufacturers' lists:

Single strength, A quality, first three brackets.....80%  
B grade, single strength, first three brackets.....82%

Grades A and B, larger than the first three brackets, single thick.....79%  
Double strength, A quality.....80%  
Double strength, B quality.....82%

**TRINITY CORPORATION WILL BUILD**

**Properties In Varick Street To Be Improved With Modern Business Buildings**

**T**RINITY Church Corporation, as exclusively announced in the Record and Guide on March 23, is prepared to consider the erection of modern fireproof buildings for tenants on long leases in Varick street, near the subway station of the new Seventh avenue line, at West Houston street. Probably this is the first tangible result of the widening of Varick street, its connection with Seventh avenue, and the completion of the north and south Interborough Rapid Transit subway, which will connect Wall and William streets with this new and inexpensive West Side district, destined for large development.

The opening of the subway and the widening of Varick street comes at a time when the Financial District is greatly overcrowded, and coincidentally with the requisition of much office space by the Government. Business in many lines has increased beyond its normal rate. Some concerns, having profited by the war, found it necessary to enlarge their offices. New concerns are trying to establish branch agencies in the city, and no new buildings are being built. Office rentals have therefore risen vertically, and it is likely that as each lease now in effect expires the rate will be largely increased.

It is fair to say that the average rent paid for the space occupied by clerks is at least \$1.85 a square foot per annum.

Many have re-located in what is known as the 42d street district. Such changes, however, have not caused any reduction in the rent per square foot, since real estate in that neighborhood has, during the past five years, greatly appreciated in value.

The completion of the Seventh avenue subway has called attention to the large area of poorly improved property lying along Varick street, with Houston and King streets as its center. Most of the property in this district, comprising perhaps three hundred lots, is in the ownership of Trinity Church Corporation. A large proportion of its property has only two and three-story brick dwellings now standing upon it, although in Hudson street, one block to the west of Varick street, there are modern fireproof buildings occupied by commercial concerns.

It is fair to assume that the average lot in Trinity's ownership is worth in the neighborhood of \$20,000, or \$8 a square foot, and that as Trinity Church Corporation owns so much property, and so many whole blocks in this district, it can be improved by the owners, or leased, or sold for improvement by others, so that the light and character of the improvements can all be controlled. If there were only a few plots ready for improvement the objection could be raised that only a few business houses could locate there, and that they would be alone in a new field. This large area of cheap land, however, will provide locations for any number of occupants without causing a marked advance in the prices or rents to late comers. The way seems open, therefore, for a development in a large way and along broad lines.

The Zoning Law prescribes that east of Varick street certain of the thoroughfares shall be maintained for residences. In Varick street, however, office buildings and commercial buildings can be erected, but only to a height of 150 feet, meaning a maximum of twelve floors. When it is realized that Varick street is now 100 feet wide, and that the Trinity Church Corporation can control the improvement of so many lots, it is evident that new buildings, built pursuant to the regulations of the Zoning Law, will enjoy an extent of light unknown in the financial district, where a thirty-story building on a narrow street darkens everything in its neighborhood and causes thousands of clerks to work and live in offices where the

light and air seriously injures their health and detracts from their efficiency.

Since the average value of this land is only \$8 a square foot, it follows that the rental to be charged for office buildings, or commercial buildings built thereon, will be little more than half the rent now paid in the older and more established business districts, where the price of land is from five to ten times greater than in Varick street.

When it is realized that this Houston street station on the new line can have direct stairway connection with buildings on the four blocks adjoining it, and that it will take only seven minutes to reach it from, let us say Wall and William streets, it is evident that the opportunity now presents itself, not only for a re-location of whole business staffs and managers, but also a possible separation of the clerks from their managing offices, if it should be necessary that the managing offices be close to Wall Street.

An inspection of this neighborhood at the moment produces a most discouraging effect, for although the street has been widened, the repairing of it is only now about to take place; buildings have been demolished for this widening, and others have been cut in two. Seventh avenue, while physically cut through and connecting with Varick street, has also not been paved; there are no sidewalks in place; many of the buildings on Trinity Church Corporation's property are old, and help to produce the impression that the neighborhood needs rebuilding. However, the profits made in real estate have always been largest to those who first saw the vision, and, standing at the corner of Houston and Varick streets, where the new station entrances are already constructed, it does not require much imagination to realize that with the Seventh avenue trolley cars running on Varick street, the Eighth avenue trolley on Hudson street; a station of the Elevated railroad at Houston street, two blocks west; a crosstown trolley line in Hudson street, and, most important, the new subway, that the development of this section is imminent.

This new subway, it must be realized, passes through the financial section, with stations at William and John streets, and William and Wall streets, and so under the river to Brooklyn. Going north it runs from Varick street into Seventh avenue, where it crosses the Hudson Tunnels at Christopher street, connects with the Pennsylvania Station at 32d street, and joins the old subway at 42d street, from which point it runs north, using the present tracks up Broadway, and so up Washington Heights to VanCortland Park, or eastward into the Bronx. A passenger wishing to go to the Grand Central terminal or up Lexington avenue will transfer, without additional charge, at 42d street, where a shuttle service will take him to the Grand Central or permit him to use the new east side Lexington avenue subway without paying an additional fare. It is therefore apparent that people living in Brooklyn, Long Island, Bronx and in New Jersey wishing to reach this new section can do so with more speed and convenience than is now possible in their daily trip to the financial district.

**New Building for University.**

A movement is underway to provide for the erection of an additional building for New York University, Elmer F. Brown, Chancellor. This projected structure will be located on University Heights and will cost in the neighborhood of \$350,000. At the present time the name of the architect who will prepare the plans is not available and no details as to number of stories or ground dimensions have been announced. Day & Klauder, 925 Chestnut street, Philadelphia, will be the advisory and supervising architects.



**Contract for Turner Construction Co.**

The general contract for the construction of a two-story reinforced concrete factory building, 130x308 feet, to be located on the west side of First avenue, 75 feet south of 57th street, Brooklyn, has been awarded to the Turner Construction Co., 244 Madison avenue, Manhattan, without competition. This building is for the Vulcan Proofing Co., now at 583 Dean street, Brooklyn, and will be built from plans prepared by Wm. Higginson, architect, 13 Park Row, Manhattan. The cost is approximately \$200,000.

**Plans for Large Garage.**

W. Weissenberger, architect and engineer, 32 Union Square, is preparing the final plans for a four-story brick garage, 75x100 feet to be erected at 246 to 250 West 61st street. This project is for the Hickey Contracting Co., owner, 841 Broadway, and will cost about \$100,000. Further details will be available later.

**PERSONAL AND TRADE NOTES.**

**C. A. Patterson**, architect, formerly located at 15 East 40th street, has moved to 50 East 42d street.

**Buchman & Kahn**, architects, have moved their offices from 30 East 42d street to 56 West 45th street.

**John R. Rainbow**, architect, has recently moved his offices from 9 East 40th street to 14 West 50th street.

**Stern & St. Johns**, general contractors, have recently moved their offices from 1432 Park place to 215 Rochester avenue, Brooklyn.

**John W. F. Bennett**, formerly Deputy Commissioner of Water Supply, Gas and Electricity of the City of New York, is now associated with Ernest P. Goodrich and A. Pearson Hoover, consulting engineers, 261 Broadway.

**Garrett P. Serviss** will address the New York Chapter of the American Association of Engineers at its meeting at the Hotel McAlpin, Wednesday evening, April 10. The subject of the address will be "The Glory of the Engineer."

**White Fireproof Construction Co.** 286 Fifth avenue, announces that R. L. Bertin has assumed the position of chief engineer of the company. This concern is now ready to undertake the complete erection of reinforced concrete structures of all kinds.

**GOVERNMENT WORK.**

Advance information relative to operations for Federal Authorities.

**NEW YORK CITY.**—U. S. Government, Construction Quartermaster, on premises, Depot Quartermaster, New York City, and Lieut. Colonel R. C. Marshall, Jr., Construction Div., U. S. A., 7th and D sts, N. W., Washington, D. C., owner, contemplates erecting a group of 2-sty hollow tile or frame hospital bldgs at General Hospital No. 1, from privately prepared plans. Cost, \$1,000,000.

**BROOKLYN, N. Y.**—Lord & Burnham Co., 2 Main st, Irvington-on-Hudson, N. Y., has the general contract for a steel power plant bldg, 80x48, and 20 ft high, for the U. S. Government, C. W. Parks, Chief of Bureau of Yards and Docks, and Bureau of Supplies and Accounts, Navy Yard, Washington, D. C., owner, from privately prepared plans.

**BROOKLYN, N. Y.**—U. S. Government, Navy Dept., C. W. Parks, Chief of Bureau of Yards and Docks, Washington, D. C., owner, has had plans completed privately for an electric traveling crane. Cost, \$8,500.

**SAN DIEGO, CAL.**—U. S. Government, Navy Dept., C. W. Parks, Chief of Bureau of Yards and Docks, Washington, D. C., owner, has had plans completed privately for a 2-sty hollow tile, concrete and frame commandant's house, officers' quarters and barracks, to accommodate 400 men. Cost, \$400,000.

**NEAR LAKEHURST, N. J.**—Charles R. Hedden Co., 763 Broad st, Newark, has the general contract and will also do the mason and carpentry work for the frame training station and barracks to be erected four miles south of Lakehurst, N. J.,

for the U. S. Government, Col. I. W. Littell, Construction Quartermaster, Adams Bldg, Washington, D. C., owner, from privately prepared plans.

**PLANS FIGURING.**

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

**APARTMENTS, FLATS & TENEMENTS.**

**MANHATTAN.**—John Theodore Hanemann, 475 5th av, architect, is taking bids on the general contract for alterations to the 5-sty brick and stone bachelor apartment house and store, 22x60, at 159 West 72d st, for the Estate of Jacob A. Chamberlain, owner, care G. E. Coney, 48 Wall st. Architect is taking bids from a selected list of bidders.

**DWELLINGS.**

**PLAINFIELD, N. J.**—C. F. Long, 1 Montgomery st, Jersey City, architect, is taking bids on the general contract for a 2-sty brick and terra cotta dwelling, 35x36, and garage, 17x32, at West 7th st and Brunswick rd. Owner's name will be announced later. Cost, \$9,000.

**MANHATTAN.**—Francis F. Kent, on premises, owner, is taking bids on the general contract for alterations and extension to the 4-sty brick dwelling, 20x56, at 305 West 86th st, from plans by Rich & Mathesius, 320 5th av, architects. Cost, \$10,000.

**FACTORIES AND WAREHOUSES.**

**BROOKLYN, N. Y.**—David M. Ach, 1 Madison av, Manhattan, architect, is taking bids on the general contract, to close April 10, for a 3-sty reinforced concrete factory, 80x50, at the cor of Bridgewater st and Meeker av, for the Long Island Soap Co., on premises, owner. The following are figuring the general contract: William Crawford, 7 East 42d st; White Fireproofing Co., 286 5th av; Webber Construction Co., 29 West 34th st; W. J. Yennie, 45 East 42d st, and A. J. Robinson, 123 East 23d st; Lustbader Construction Co., 103 Park av, all of Manhattan, and American Concrete Steel Co., 27 Clinton st, Newark, N. J.

**BROOKLYN, N. Y.**—Sommerfeld & Steckler, 31 Union sq, Manhattan, architects, are taking bids on the general contract for a 2-sty brick extension, 27x72,

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to the 2-sty brick factory, in the south side of Bayard st, 224 ft. east of Union av, for William Salmon, southwest cor of Bayard and Lorimer sts, owner. York Bldg. Co., 103 Park av, Manhattan, is figuring the general contract. Cost, \$5,000.

**BEDFORD HILLS, N. Y.**—New York State Reformatory for Women, William G. Barrett, pres., Board of Managers, Bedford Hills, N. Y., owner, is taking bids on the general contract to close 10.30 a. m. May 10, for remodeling the laundry at the N. Y. State Reformatory for meat storage and refrigeration purposes and also for laundry equipment, from plans by Lewis F. Pilcher, State Architect, Capitol, Albany, N. Y. The following are figuring the general contract: Carbondale Machine Co., 50 Church st; J. M. Knopp, 544 West 43d st; Voss Ice Machine Co., 242-252 East 122d st, and Karl Vesterdahl Co., 90 West st, all of Manhattan, and the Shipley Construction Co., 60-66 Warren st, Brooklyn. Specifications may be seen on application at the office of the F. W. Dodge Co., 119 West 40th st, Manhattan.

### HALLS AND CLUBS.

**JERSEY CITY, N. J.**—William Neumann, 314 Palisade av, Jersey City, architect, is taking bids on the general contract, to close April 11, for a 5-sty brick, granite, marble and stone club house, 63x124, on the Boulevard, near Tube Station, for the B. P. O. Elks, No. 211, of New Jersey, Henderson st, Jersey City, owner. Will contain bowling alleys, 1st floor, grille room; 2d, billiard room; 3d, lodge rooms, and 4th floor, bedrooms. Cost, \$100,000.

### HOSPITALS AND ASYLUMS.

**ORANGE, N. J.**—York & Sawyer, 50 East 41st st, Manhattan, architects, are taking bids on the general contract, to close April 10, for a 3-sty hollow tile, stone and stucco hospital bldg, 66x132, and a 1-sty extension, 44x72, at Lincoln av and Frankfort st, for the Orthopaedic Hospital and Dispensary of New Jersey, 148 Scotland st, Orange, owner, and George Graves, 43 Berkeley av, Orange, chairman of Building Commission. W. L. Crow Const. Co., 103 Park av; Edward Corning Co., 52 Vanderbilt av, both of Manhattan; Kelly & Bolland, 75 Sandford st, East Orange, N. J., and Rogers & Blydenburgh, Babylon, L. I., are figuring the general contract and the latter desires bids on all subs.

## CONTEMPLATED CONSTRUCTION.

### Manhattan.

#### APARTMENTS, FLATS & TENEMENTS.

**VAN DAM ST.**—Frank E. Vitolo, 56 West 45th st, will draw plans for the alterations of the 4-sty stone and brick lift bldg, 25x100, at 30 Van Dam st, into studio apartments, for a client of Pepe & Bro., Vincent Pepe, in charge, 40 Washington sq South. Cost, \$3,000.

**61ST ST.**—A. E. Nast, 546 5th av, has plans in progress for the alteration of the 4-sty brick dwelling, 48x65, at the southwest cor of 61st st and Madison av, into an apartment house and stores. Includes new store fronts, rear extensions and 1-sty addition. Cost, \$30,000.

#### DWELLINGS.

**LEXINGTON AV.**—Otto L. Spannhake, 13 Park Row, completed plans for alterations to the 6-sty brick dwelling, 16x50, at 1066 Lexington av, for Henry Meyers, owner. Cost, \$5,000.

**68TH ST.**—Taylor & Levi, 105 West 40th st, have plans in progress for alterations to the 5-sty brick and stone dwelling, 45x65, at 40 East 68th st, for Alfred S. Rossin, 15 East 62d st, owner. Cost, between \$3,000 and \$5,000.

**124TH ST.**—A. Weinstein, 32 Court st, Brooklyn, completed plans for alterations to the 3-sty brick dwelling, 20x35, at 360 East 124th st, for Peter Hoatainen, 348 East 125th st, owner. Cost, \$3,500.

#### FACTORIES AND WAREHOUSES.

**HUDSON ST.**—Gross & Kleinberger, Bible House, are preparing sketches for an 8-sty reinforced concrete warehouse in the east side of Hudson st, bet. Broome and Dominick sts, for B. B. Davis Co., 250 Hudson st, owner. Details are undecided.

#### HOTELS.

**MADISON AV.**—Athens Hotel Co., 56 East 42d st, owner, has had plans completed privately for alterations to the 5-sty brick and stone Hotel Athens, at 305 Madison av. J. O'Dell Whitenack, 231 West 18th st, has the general contract. Estimates on subs will be called for about April 17.

#### STABLES AND GARAGES.

**SOUTH ST.**—Louis Sheinart, 192 Bowery, will draw plans for a 2-sty reinforced concrete commercial garage, 185x71, at the northwest cor of South and Montgomery sts for James and Daniel Reardon, 237 South st, lessees. Will contain a ramp to second floor.

**129TH ST.**—Louis Sheinart, 194 Bowery, completed plans for a 1-sty brick garage, 82x99, at 519-527 West 129th st, for the Seeway Realty Co., 31 Nassau st, owner, and Rothbardt Garage Operative, Inc., 1411 Grand Concourse, lessee. Architect will take bids shortly.

**7TH AV.**—J. M. Felson, 1133 Broadway, completed plans for a 1-sty brick garage, 200x100, on 7th av, from 150th to 151st sts, for the Heaton Garage Co., 3536 Broadway, owner. Owner is ready for bids on all subs and masonry. Vincent Valentine Contracting Co., 2163 Creston av, is figuring the masonry.

**PLEASANT AV.**—Markstone Realty Co., 505 East 171st st, has recently purchased a plot, 100x93, at the southwest cor of Pleasant av and 108th st, and contemplates erecting a commercial garage. Details are undecided.

#### STORES, OFFICES AND LOFTS.

**2D AV.**—O. L. Spannhake, 13 Park Row, completed plans for the alteration of the brick store and tenement at 139 2d av, into a restaurant, for S. Klemenstein, owner, and Jacob Levine, lessee. Harry Werrin, 2077 3d av, has the general contract. Cost, \$10,000.

**WORTH ST.**—J. O'Dell Whitenack, 231 West 18th st, has plans in progress for alterations to the 5-sty brick store and loft bldg, 34x184, at 54-56 Worth st, for James F. White & Co., 54 Worth st, owners, and Daniel Birdsall & Co., 39-41 Thomas st, agents for owners.

**37TH ST.**—Albert J. Lamb, 1141 Park pl, Brooklyn, will draw plans for alterations to the brick store, 25x100, at 37 West 37th st, for Louis E. Frith, 610 Park av, owner, and Mathushek & Son Piano Co., 79 Alexander av, lessee.

**50TH ST.**—G. Victor Twiss, 14 East 50th st, owner, has had plans completed privately for alterations to the 5-sty brick office bldg, 21x50, at 14 East 50th st. Cost, \$3,000.

**BEAVER ST.**—Dodge & Morrison, 135 Front st, have plans in progress for remodeling the 5-sty brick store and loft bldg, 25x100, at 20 Beaver st, for Robert Goelet, 9 West 17th st, owner, and Samuel Lakow, 86 Broad st, lessee. Owner will take figures on various contracts. Cost, \$5,000.

**29TH ST.**—H. J. Nurick, 957 Broadway, Brooklyn, has plans in progress for alterations to the 6-sty brick loft bldg, 50x200, at 206-8 West 29th st, for I. Greenberg & Sons, on premises, owners. Cost, \$50,000.

**LEXINGTON AV.**—V. Hugo Koehler, 2 Columbus Circle, completed plans for 1-sty brick stores, 61x100, at 567-9 Lexington av, for the Kalfa Realty Co., 92 William st, owner. L. E. Jacobs, 35 Nassau st, is in charge of project, and is taking bids. Cost, \$10,000.

**NASSAU ST.**—John A. Meist, 515 7th av, completed plans for alterations to the 6-sty brick restaurant and office, 74x118, at 78-102 Nassau st, 129 Fulton st, and 40 Ann st, for John Raymond, 95 Nassau st, owner. Cost, \$6,000.

**14TH ST.**—James A. Clark, 482 Canal st, completed plans for alterations to the 2-sty brick office building, 75x80, at 126-130 West 14th st, for the Salvation Army, Evangeline C. Booth, pres., 124 West 14th st, owner. Cost, \$2,500.

**45TH ST.**—Delano & Aldrich, 126 East 38th st, completed plans for alterations to the 16-sty building, 75x90, at 2 West 45th st, for the Sperry Realty Co., on premises, owner. Cost \$2,500.

**LEWIS ST.**—A. Baylies, Bible House, completed plans for an extension to the brick office building, 23x26, at 222 Lewis st, for Willett Hawes, on premises, owner, and Reuben Arkush, 159 West 77th st, lessee. Architect is ready for bids on the general contract. Cost \$5,000.

**20TH ST.**—Horenbuger & Barden, 122 Bowery, completed plans for alterations to the brick loft building and stables, 4 stys in rear and 2 stys in front, 44x92, at 240 East 20th st, for Frank L. Holt, 165 Broadway, owner. Architects will take bids about April 16. Cost \$15,000.

**JOHN ST.**—Townsend, Steinle & Haskell, 1328 Broadway, completed plans for alterations to the 12-sty store and office bldg, 55x55, at 12-16 John st, for the 14 John St. Realty Co., on premises, owner. Architects will take bids on the general contract about April 14. Cost, \$5,000.

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MISCELLANEOUS.

53D ST.—Gronenberg & Leuchtag, 303 5th av, completed plans for alterations to the 5-sty brick and stone store, four bachelor apartments and an office, at 11 East 53d st, for Mary Hodges, owner, and Frederick T. Barry, in charge, 646 Madison av.

Bronx.

DWELLINGS.

PALISADE AV.—M. W. Del Gaudio, 401 Tremont av, completed plans for a 2-sty frame dwelling, 30x28, at the northeast cor of Palisade av and Sigma pl, for Berthelin Osgood, Riverdale-on-Hudson, N. Y., owner. Cost, \$6,500.

3D AV.—Henry Regelman, 133 7th av, completed plans for alterations to the 3-sty brick dwelling and store, at 3567 3d av, for Louis Walter, on premises, owner. Cost, \$3,000.

FACTORIES AND WAREHOUSES.

152D ST.—American Balsa Corp., 30 East 42d st, contemplates rebuilding the 1-sty factory, either reinforced concrete or hollow tile, with a frontage of 75x60 ft, at 152d st and Harlem River, from plans prepared by the company's engineers.

STABLES AND GARAGES.

BURNSIDE AV.—F. Wolfgang, 531 Tremont av, completed plans for a 1-sty brick garage, 18x20, at 230 West Burnside av, for John Faut, 230 W. Burnside av, owner and builder.

STORES, OFFICES AND LOFTS.

SOUTHERN BOULEVARD—Frank Parker, 101 Park av, architect and consulting engineer, will draw plans for 1 or 2-sty brick taxpayer stores, 200x150, on the east side of Southern Boulevard, 75 ft north of 163d st, for the D. & D. Land & Improvement Co., owner, c/o J. Clarence Davies, 522 Willis av and 32 Nassau st.

MISCELLANEOUS.

PELHAM BAY, N. Y.—American National Red Cross, John Magee in charge, 44 East 23d st, Manhattan, owner, contemplates erecting a 1-sty and mezzanine frame Red Cross building, 100x100, from privately prepared plans. Project is now under consideration. Cost \$25,000.

Brooklyn.

DWELLINGS.

CARROLL ST.—Albert Thompson, 90 Windsor pl, completed plans for two 2-sty brick dwellings, 20x46, in the south side of Carroll st, 100 ft east of Brooklyn av, for the Carroll Construction Co., 338 16th st, owner and builder. Total cost, \$15,000.

EAST 2D ST.—F. J. Dassau, 1373 Broadway, Brooklyn, completed plans for a 2-sty brick dwelling, 20x55, in the east side of East 2d st, 220 ft south of Av J, for Vito Picone, 545 18th st, owner, in charge. Cost, \$6,000.

CARROLL ST.—G. P. Chappell, 258 Broadway, Manhattan, has plans in progress for an extension to the 4-sty brick dwelling, 20x62, in the east side of Carroll st, 92 ft west of 8th av, for Phillip A. Huber, 799 Carroll st, owner. Cost, \$5,000.

ARGYLE RD.—Slee & Bryson, 154 Montague st, completed plans for a 2½-sty brick and frame dwelling, 42x45, on the east side of Argyle rd, 193 ft south of Albe marble rd, for James A. Nelson, 936 Flatbush av, owner. Midwood Associates, 805 Flatbush av, have the general contract. Cost, \$25,000.

WEST 35TH ST.—George H. Suess, 2966 West 29th st, completed plans for two 1-sty frame, stucco and concrete block dwellings, 17x34, in the west side of West 35th st, 380 ft south of Mermaid av, for Theodore Haller, on premises, owner and builder. Cost, \$2,500.

EAST 36TH ST.—Richard Von Lehn, 2701 Glenwood rd, completed plans for six 2-sty frame dwellings, 16x37, in the west side of East 36th st, 280 ft south of Av L, for Minnie L. Von Lehn, 2701 Glenwood rd, owner and builder. Total cost, \$15,000.

THROOP AV.—Tobias Goldstone, 50 Graham av, has plans in progress for interior alterations and addition to the 3-sty frame dwelling, 25x40, at the northeast cor of Throop av and Floyd st, for Samuel Rodin, on premises, owner and builder. Includes a 1-sty brick garage, 25x26. Cost, \$2,500.

MERMAID AV.—Austin H. Gates, 248 Bay 38th st, completed plans for a 1-sty


frame dwelling, 32x12, on the south side of Mermaid av, 80 ft. east of West 32d st, for Hulda Beerman, on premises, owner and builder. Cost \$4,500.

WEST 24TH ST.—G. H. Suess, 2920 Railroad av, completed plans for eight 2-sty dwellings, 20x55, in the west side of West 24th st, 100 ft. north of Mermaid av, for W. J. Avitable, and Benjamin Meyers, Inc., 463 63d st, Brooklyn, owners and builders. Total cost \$44,000.

79TH ST.—F. W. Eisenla, 571 77th st, completed plans for ten 2-sty brick dwellings, 17x42, in the south side of 79th st, 100 ft west of 10th av, for the Boyd Realty Co., 37 75th st, owner and builder. Total

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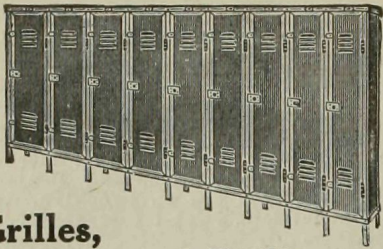
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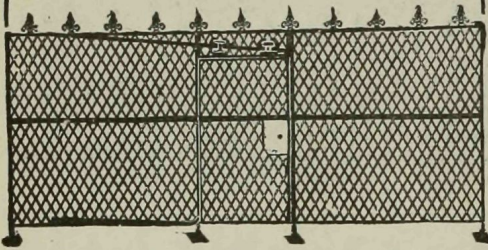


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79TH ST.—Carlson & Wiseman, 665 5th av, completed plans for ten 2-sty brick dwellings, 19x62, at the northwest cor of 79th st and 6th av, for the Johnson Construction Co., 71st st and 10 av, Bklyn, owner and builder. Total cost, \$60,000.

ALBEMARLE ROAD—Seth H. Cutting, 1721 Avenue J, completed plans for a 2-sty frame dwellings, 28x46, at the southeast cor of Albemarle and Westminster roads, for the Ascutney Realty Co., 1721 Av J, owner and builder. Cost, \$25,000.

BROADWAY—John C. Burmeister, 1462 Woodhaven av, Woodhaven, L. I., completed plans for alterations to the 2-sty brick and brownstone dwelling and store, 19x90, on the east side of Broadway, 42 ft south of Palmetto st, for Joseph A. and William A. Allgaier Bros., 1169 Bushwick av, owners. Frank Drosch, 1466 Woodhaven av, Woodhaven, L. I., has the general contract. Cost, \$7,000.

GREEN AV.—Scott & Prescott, 1 Madison av, have plans in progress for alterations to the 4-sty brick dwelling and office, at the northeast cor of Green av and Adelphi st, for Dr. Melvin E. DeLermie, and Dr. Alexander S. Sim, 70 Green av, owners. Cost, \$2,000.

15TH AV.—S. Gardstein, 4820 14th av, completed plans for two 2½-sty frame and cement block dwellings, 28x56, at the northeast cor of 15th av and 48th st, for M. Wolsk, 1560 53d st, owner and builder. Total cost, \$12,000.

53D ST.—Ferdinand Savignano, 6005 14th av, completed plans for a 2-sty brick dwelling, 19x43, in the north side of 53d st, 125 ft west of 17th av, for Salvatore Chesari, 6005 14th av, owner and builder. Owner is taking bids on subs. Cost, \$5,000.

### FACTORIES AND WAREHOUSES.

VAN BRUNT ST.—M. J. Wiegand, foot of Montague st, has plans in progress for extension and alterations to the 5-sty brick storage bldg at the southwest cor of Van Brunt and Irving sts, for the New York Dock Co., 44 Whitehall st, Manhattan, owner. Cost, \$12,000.

CONY ISLAND AV.—E. M. Adelsohn, 1776 Pitkin av, completed plans for an extension to the 5-sty brick storage bldg, on the west side of Coney Island av, 255 ft south of Caton pl, for Charles D. Strang, 199 South Portland av, owner. Cost, \$10,000.

### SCHOOLS AND COLLEGES.

BELMONT AV.—H. M. Devoe, 131 Livingston st, completed plans for a 1-sty frame school, 24x139, on the south side of Belmont av, bet. Ashford and Warwick sts, for the City of New York, Board of Education, Arthur S. Somers, pres., 500 Park av, Manhattan, owner. Cost, \$20,000.

### STABLES AND GARAGES.

38TH ST.—Joseph C. Cocker, 2017 5th av, Manhattan, completed plans for a 2-sty brick garage, 37x41, in the north side of 38th st, 100 ft west of 4th av, for Adam Schuman, 106 82d st, owner. Cost, \$7,000.

80TH ST.—F. W. Eisenla, 571 77th st, completed plans for nine 1-sty brick garages, 16x17, in the south side of 80th st, 464 ft east of 5th av, for John W. Sands, 472 58th st, owner and builder. Cost, \$27,000.

CHURCH AV.—John Burke, 319 Baltic st, completed plans for an extension to the 1-sty brick garage on the south side of Church av, 136 ft east of East 16th st, for Charles J. Gillen, 1694 Church av, owner, in charge. Cost, \$15,000.

ADELPHI ST.—W. J. Smith, on premises, owner and builder, has had plans completed privately for a 1-sty brick garage, 30x100, in Adelphi st, 100 ft south of Park av. Cost, \$15,000.

ROGERS AV.—Slee & Bryson, 154 Montague st, completed plans for forty 1-sty concrete block garages and repair shop, on plot 118x100, on the west side of Rogers av, 102 ft south of Newkirk av, for A. W. Schmidt, 3621 Av G, owner and builder. Cost, \$20,000.

STERLING PL.—S. Millman & Sons, 1780 Pitkin av, completed plans for a 1-sty brick garage, store and shop, 62x115, in the south side of Sterling pl, 144 ft west of East New York av, for the Notween Lumber Co., 2026 Douglas st, owner and builder. Cost, \$10,000.

POWERS ST.—Henry J. Nurick, 957 Broadway, completed plans for the alteration of the 2-sty brick and stone stable, 50 x100, in the south side of Powers st, 100 ft east of Union av, into a garage, for I. Bender, 519 Grand av, owner. Cost, \$10,000.

BERGEN ST.—H. J. Nurick, 957 Broadway, Brooklyn, completed plans for a 1-sty brick garage, 116x127, in the north side of Bergen st, 84 ft west of Howard av, for Isaac Miller, St. Johns pl, owner. Cost \$30,000.

WEST 28TH ST.—John Burke, 319 Baltic st, completed plans for a 1-sty brick and concrete block garage, 50x100, in the east side of West 28th st, 211 ft west of Surf av, for Alice Ward, 2901 West 28th st, owner. Cost, \$10,000.

18TH AV.—Shampan & Shampan, 772 Broadway, Brooklyn, completed plans for a 1-sty brick garage, 15x20, and a 1-sty gasoline station, 12x16, on the south side of 18th av, 109 ft west of Ocean Parkway, for Reuben Canton, 218 Rutledge st, owner and builder. Owner will do carpentry work. Total cost, \$12,000.

LEXINGTON AV.—Cohen Bros., 361 Stone av, completed plans for interior alterations and extensions to the 3-sty garage, on the north side of Lexington av, 200 ft west of Patchen av, for Louis Oxfeld, 361 Stone av, owner and builder. Cost, \$4,000.

82D ST.—F. W. Eisenla, 571 77th st, completed plans for eleven 1-sty brick garages, 16x17, in the north side of 82d st, 93 ft west of 4th av, for Henry J. Wolf, 892 71st st, owner and builder. Cost, \$3,500.

### STORES, OFFICES AND LOFTS.

BEDFORD AV.—H. J. Nurick, 957 Broadway, has plans in progress for a 1-sty brick and stucco showroom, 129x68, at Bedford av and Lincoln pl, for Levy Bros., 189 Montague st, owner. Cost, \$30,000.

### THEATRES.

CHURCH AV.—C. M. Straub, 147 4th av, Manhattan, has plans nearing completion for a 1 and 2-sty brick theatre and stores, 125x125, with a seating capacity of 1,600, on the north side of Church av, and on the east side of Gravesend av, 108 ft north of Church st. Owner's name will be announced later, and architect will take bids on the general contract about April 9. Cost, \$75,000.

### MISCELLANEOUS.

MASPETH AV.—Louis Allmendinger, 20 Palmetto st, completed plans for a 1-sty brick blacksmith shop, 25x100, on the south side of Maspeth av and Oliver st, for Charles Miller, 334 Graham av, owner. Cost, \$3,000.

### Queens.

#### DWELLINGS.

COLLEGE POINT, L. I.—A. E. Richardson, 100 Amity st, Flushing, completed plans for a 2-sty frame dwelling, 21x45, at the northwest cor of Av C and 15th st, for Thomas Murphy, 100 Amity st, Flushing, owner and builder. Cost, \$4,500.

WOODHAVEN, L. I.—Charles Infanger & Son, 2634 Atlantic av, Brooklyn, completed plans for three 2-sty frame dwellings, 16x38, in the east side of Fulton st, 175 ft south of 8th st, for Eier Bros., 751 Thrall av, Woodhaven, owners and builders. Total cost, \$9,000.

RICHMOND HILL, L. I.—Joseph Rubin, 1016 Stoothoff av, Richmond Hill, owner, has had plans completed privately for four 2-sty frame dwellings, 40x50, in the east side of Church st, 50 ft north of Metropolis av. Cost, \$18,000.

BEECHURST, L. I.—Shore Acre Realty Co., 243 West 34th st, Manhattan, owner, has had plans completed privately for a 2-sty frame dwelling, 24x34, on the west side of 15th av, 420 ft south of 27th st. Cost, \$5,000.

NEPONSIT, I. I.—W. T. Kennedy Co., 10 North Beach 82d st, Rockaway Beach, L. I., completed plans for a 2½-sty frame dwelling, 35x29, at the northwest cor of Washington av and Dakota st, for the Neponsit Realty Co., 162 Remsen st, Brooklyn, owner and builder. Cost, \$9,000.

NEPONSIT, L. I.—W. T. Kennedy Co., 10 North Beach 82d st, Rockaway Beach, L. I., completed plans for a 2½-sty frame dwelling, 35x29, on the east side of Adirondaack blvd, 309 ft. south of Washington av, for the Neponsit Realty Co., 162 Remsen st, Brooklyn, owner and builder. Cost \$10,000.

WOODHAVEN, L. I.—Gottfried Sternberg, 8739 Syosset st, Woodhaven, completed plans for three 2½-sty frame dwellings, 26x24, on the west side of Woodhaven av, and 181 Setter av, for P. & H. Sternberg, 8739 Syosset st, Woodhaven, owners and builders. Cost \$9,500.

WOODHAVEN, L. I.—Joseph Monda, 21 Park Row, Manhattan, completed plans for a 2-sty brick dwelling, 20x55, on the south side of Jerome av, 100 ft west of 3d st, for Carolina Mercogliano, Shoe and Leather sts, Woodhaven, L. I., owner. J. Mercogliano, Woodhaven, has the general contract. Cost, \$4,000.

BEECHURST, L. I.—Harold Paddon, 120 Broadway, Manhattan, completed plans for a 2½-sty frame dwelling, 36x25, in the west side of 28th st, 260 ft west of 6th av, for Harry A. Benson, 229 West 109th st, Manhattan, owner. Cost, \$7,500.



**FACTORIES AND WAREHOUSES.**

**LONG ISLAND CITY.**—Plans have been completed privately for a 1-sty frame and galvanized iron warehouse, 40x100, on Steinway av, for the Astoria Veneer Mills & Dock Co., foot of Blackwell st, Astoria, L. I., owner of land, and the U. S. Government, Navy Dept., C. W. Parks, Chief of Bureau of Yards and Docks, Washington, D. C., lessee of ground and owner of building. C. G. Flygare, 405 Lexington av, Manhattan, has the general contract and will also do the mason and carpentry work. Cost, \$8,000.

**LONG ISLAND CITY.**—R. Holstein, 480 Hancock st, L. I. City, completed plans for a 2-sty brick factory, 50x85, on the west side of the Boulevard, 270 ft north of Pierce av, for John Polachek Bronze & Iron Co., 480 Hancock st, owner. Architect will take bids on the general contract at once. Cost, \$8,000.

**STABLES AND GARAGES.**

**LONG ISLAND CITY.**—Frederick Korfmann, 406 9th av, L. I. City, completed plans for a 1-sty brick garage, 50x34, on the east side of 8th av, 125 ft north of Van Denter av, for Ignatz Wohl, 542 8th av, L. I. City, owner. Cost, \$5,000.

**FLUSHING, L. I.**—A. D. Richardson, 100 Amity st, Flushing, completed plans for an extension to the 1-sty brick garage, 50x135, on the south side of Broadway, 75 ft east of Dell av, for the Bayside Auto Garage, on premises, owner. Cost, \$10,000.

**LONG ISLAND CITY.**—Shampan & Shampan, 712 Broadway, Brooklyn, completed plans for a garage on 7th av for the Globe Thread Co., owner.

**LONG ISLAND CITY.**—DeRose & Cavalieri, 148th st and 3d av, Bronx, completed plans for a 1-sty brick and concrete garage, 50x100, on Van Alst av, 155 ft east of 14th st, for Joseph Galati, 614 East 83d st, Manhattan, owner and builder. Cost, \$10,000.

**Richmond.**

**DWELLINGS.**

**PORT RICHMOND, S. I.**—Leonard Werra, 540 West 175th st, Manhattan, owner, has had plans completed privately for alterations to the 2½-sty frame dwelling and store on the west side of Richmond av, 50 ft east of LaForge av. R. H. Leadley, 23 Winant av, Port Richmond, has the general contract. Cost, \$3,500.

**MISCELLANEOUS.**

**CLIFTON, S. I.**—American National Red Cross, John Magee, in charge, 44 East 23d st, Manhattan, owner, contemplates erecting a 1-sty and mezzanine frame Red Cross building, 100x100, from privately prepared plans. Project is now under consideration. Cost \$25,000.

**Nassau.**

**MISCELLANEOUS.**

**MINEOLA, L. I.**—American National Red Cross, John Magee, in charge, 44 East 23d st, Manhattan, owner, contemplates erecting a 1-sty and mezzanine frame Red Cross building, 100x100, at the Aviation camp, from privately prepared plans. Project is now under consideration. Cost \$25,000.

**Suffolk.**

**DWELLINGS.**

**BAYSHORE, L. I.**—Salvator S. Calapati, 224 Main st, New Rochelle, N. Y., is revising plans for a 2½-sty brick dwelling, 67x47, for Arthur Hammerstein, 1476 Broadway, Manhattan, owner. Project will be re-neged about May 28.

**MISCELLANEOUS.**

**POINT OF WOODS, L. I.**—A. G. C. Fletcher, 103 Park av, Manhattan, is preparing sketches for a granite or cast stone "Charles W. Hand Memorial" opposite Bay Shore, L. I., for the committee in charge, A. G. C. Fletcher, architect-chairman. Will consist of a granite or cast stone block with bronze tablet.

**YAPHANK, L. I.**—Knights of Columbus, c/o General Callaghan, War Work Committee, K. of C., Woodworth Bldg., Washington, D. C., and Walter Hook, Secy., 154 East 38th st, Manhattan, owner, contemplates rebuilding the 1-sty frame K. of C. bldg, 150x50, at Camp Upton. Cost, \$8,000.

**Westchester.**

**APARTMENTS, FLATS & TENEMENTS.**

**YONKERS, N. Y.**—William Heapy, 288 Hawthorne av, Yonkers, is preparing preliminary sketches for a 5-sty brick and terra cotta apartment house, 46x50, at South Yonkers. Cost, \$27,000.

**DWELLINGS.**

**ELMSFORD, N. Y.**—W. Stanley Wetmore, Liberty sq, Portchester, has plans in progress for a 1½-sty frame bungalow, 34x40, for Mrs. C. Cohen, Elmsford, owner. Cost, \$6,500.

**HASTINGS-ON-HUDSON, N. Y.**—Goldner & Goldberg, 391 East 149th st, Bronx, have plans nearing completion for a 2½-sty brick and frame dwelling at the north-west cor of Willard av and Summit driveway, for Mrs. Rose Turner, owner. Cost, \$15,000.

**SCARSDALE, N. Y.**—Davis, McGrath & Kiesling, Flatiron Bldg, Manhattan, are revising plans for a 2½-sty brick dwelling and garage, 32x56, on the west side of Walworth av, for Don Robinson Almy, owner.

**STABLES AND GARAGES.**

**NEW ROCHELLE, N. Y.**—S. S. Calafatti, 224 Main st, New Rochelle, is revising plans for a top addition and alterations to the 2-sty brick and terra cotta trim garage, 110x60, on North av, for the Standard Garage Co., on premises, owner. Architect will take new bids from a selected list of bidders. Cost \$15,000.

**STORES, OFFICES AND LOFTS.**

**MT. VERNON, N. Y.**—S. A. Guttenberg, Proctor Bldg, Mt. Vernon, has plans in progress for four 1-sty brick stores, 33x100, at South 8th av and 3d st, and will take bids on the general contract about April 10. Cost, \$7,000.

**New Jersey.**

**APARTMENTS, FLATS & TENEMENTS.**

**NEWARK, N. J.**—Simon Cohen, 123 Springfield av, Newark, completed plans for a 4-sty brick apartment house, 57x83, at 85-87 Johnson av, for Bernard Chinich and Joseph Densky, 24-26 Fairview av, Newark, owners and builders. Cost, \$45,000.

**NEWARK, N. J.**—E. V. Warren, 31 Clinton st, Newark, has plans nearing completion for a 4-sty brick and stone apartment house, 76x114, at the southeast cor of Orchard and Pennington sts, for Harry and Joseph Krivant, 189 Bloomfield av, Newark, owners and builders. Owners will do the mason and carpentry work. Cost, \$100,000.

**NEWARK, N. J.**—E. V. Warren, Essex Bldg, Newark, completed plans for a 4-sty brick and stone apartment house, 100x127, at 216-220 Roseville av, for the Walker Realty Co., Union Bldg, Newark, owner. Cost, \$150,000.

**NEWARK, N. J.**—August M. Kleemann, 908 Grove st, Irvington, N. J., completed plans for a 2½-sty frame flat, 24x57, at 178-180 Smith st, for Joseph Peters, 29 Ce-

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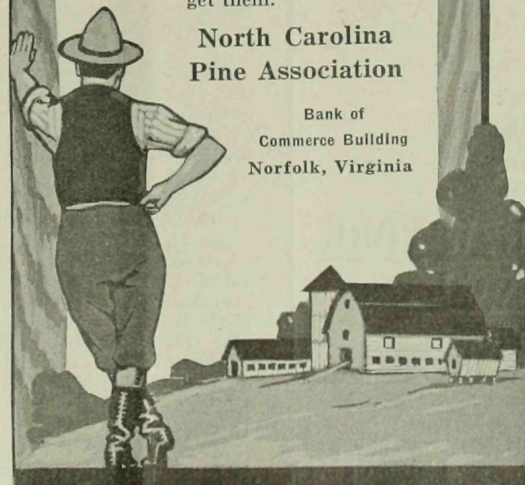
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dar av, Newark, owner and builder. Owner will award subs. Cost, \$7,000.

#### FACTORIES AND WAREHOUSES.

GARFIELD, N. J.—Heyden Chemical Works, on premises, owner, has had plans completed privately for a manufacturing plant, consisting of a 4-sty bldg, 30x60, and a 1-sty bldg, 30x40, on Dundee av. John W. Ferguson Co., 152 Market st, Paterson, has the general contract, and will also do the mason and carpentry work.

HARRISON, N. J.—H. R. Worthington Co., E. J. Schwannhauser, in charge, on premises, owner, contemplates erecting an addition to the brick manufacturing plant on Harrison av, from privately prepared plans. Details are undecided.

NEWARK, N. J.—Central Stamping Co., on premises, owner, has had plans completed privately for a 1-sty brick factory, 130x240, with steel skeleton and concrete roof slabs, at 591 Ferry st. John W. Ferguson Co., 152 Market st, Paterson, has the general contract and will also do the mason and carpentry work.

#### SCHOOLS AND COLLEGES.

IRVINGTON, N. J.—Joseph B. Allen, 1091 Sanford av, Irvington, has preliminary plans in progress for a 2-sty addition to the public high school on Madison av, for the Town of Irvington, Board of Education, Charles H. Stewart, pres., Newark, owner. Appropriation will not be asked for until after bids are received.

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#### STABLES AND GARAGES.

NEWARK, N. J.—R. Bottelli, 207 Market st, Newark, completed plans for a 1-sty brick public garage, 50x50, in the rear of 221 Summer av, for Joseph Ramaglia, on premises, owner. Livio Di Girolamo, 133 Parker st, Newark, has the general contract. Cost, \$4,000.

#### STORES, OFFICES AND LOFTS.

PLAINFIELD, N. J.—Wilder & White, 50 Church st, Manhattan, have plans in progress for a 3-sty brick department store in West Front st, for Tepper Bros., 113 West Front st, Plainfield, owners. Architects will take bids about April 18. Cost, \$100,000.

### CONTRACTS AWARDED.

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

#### APARTMENTS, FLATS & TENEMENTS.

BROOKLYN, N. Y.—George F. Driscoll Co., 550 Union st, Bklyn, has the general contract and desires estimates on all subs for alterations and a 2-sty brick addition to the 4-sty flat and store, 40x100, at 520-2 Myrtle av, for the Society of St. Vincent De Paul, 4 Court st, owner, from plans by James McKillop, 154 India st, architect.

NEWARK, N. J.—Vincenzo Altieri, 25 Park av, Newark, has the general contract and will also do the mason work for a 3-sty brick flat and store, 17x53, at 397 Chestnut st, for Louis Lotado, 379 Chestnut st, Newark, owner, from plans by R. Bottelli, 191 Market st, Newark, architect. Cost, \$6,000.

#### DWELLINGS.

PORT WASHINGTON, L. I.—Jacob Wetmore, Port Washington, has the general contract for a 2½-sty stucco on metal lath dwelling, 35x30, for F. D. Rich, 124 Murray av, Port Washington, owner, from privately prepared plans.

ELMSFORD, N. Y.—James Castella, Harrison, N. Y., has the general contract for a 2½-sty cement block and frame and shingle dwelling, 34x44, for Anthony Corrado, Elmsford, N. Y., owner, from plans by W. Stanley Wetmore, Liberty sq, Portchester, architect.

GREENWICH, CONN.—Weir Building Co., 76 Arch st, Greenwich, has the general contract for alterations to the 2½-sty frame dwelling for Mrs. E. S. Jones, Edgewood dr, Greenwich, Conn., owner, from privately prepared plans. Alfred Scherer, Havemeyer pl, Greenwich, has the mason contract.

LARCHMONT, N. Y.—John F. New, 26 Union st, New Rochelle, N. Y., has the general contract for a 2-sty frame and stucco summer residence, 26x34, on Quarry rd, for F. W. Flint, owner, from plans by A. G. C. Fletcher, 103 Park av, Manhattan, architect.

PATERSON, N. J.—Joseph Aquino, 28 Ellison st, Paterson, has the general contract and will also do the carpentry work for the 2½-sty frame dwelling and store, 22x40, at 12 Oxy st, for Michele Frivoli, 10 Van Houten st, Paterson, owner, from plans by Joseph De Rose, 119 Ellison st, Paterson, architect. Cost, \$4,000.

ROCKAWAY BEACH, L. I.—M. Reim, Church av, Rockaway Beach, has the general contract for the alteration of the store on the north side of Washington av, 200 ft east of 5th av, into a dwelling, for F. Hallfield, 3383 Broadway, Manhattan, owner, from plans by Philip Caplan, 16 Court st, Brooklyn, architect. Cost, \$3,500.

GREENWICH, CONN.—Weir Building Co., 76 Arch st, Greenwich, has the general contract for remodeling the 2½-sty frame dwelling, for W. V. Cranford, Brookridge dr, Greenwich, Conn., owner, from plans by F. G. C. Smith, Smith Bldg., Greenwich, architect.

#### FACTORIES AND WAREHOUSES.

MANHATTAN.—Victoria Building & Construction Co., 35 West 39th st, has the general contract for alterations and a 2-sty extension to the 4-sty brick factory, 74x100, at the southwest cor of 36th st and 10th av, for the Pinehill Crystal Spring Water Co., 546-8 West 38th st, owner, from plans by George F. Pelham, Inc., 30 East 42d st, architect. Cost, \$30,000.

MANHATTAN.—A. G. Abramsons & Sons, 30 Church st, have the general contract for alterations to the 6-sty brick warehouse and store, 50x78, at 191-3 Canal st, for Joe M. Grossman, 271 West 125th st, owner, from plans by Lorenz F. J. Weiher, 271 West 125th st, architect. Cost, \$12,000.

CLIFTON, N. J.—Deverell Spencer & Co., Garrett Bldg., Baltimore, Md., has the general contract for a 5-sty reinforced concrete flour mill, 50x75, at the foot of Olympia st, at the Erie Railroad, for the Clifton Milling Co. (now forming), c/o New Jersey Flour Co., Clifton, N. J., from privately prepared plans.

NEWARK, N. J.—Salmond Bros. Co., 526 Elm st, Arlington, N. J., has the general contract for an addition to the 1 and 2-sty factory bldg, 80x125, on Sylvan av, near Summer av, for Martin Dennis Co., 859 Summer av, Newark, owner, from plans by John F. Capen, 207 Market st, Newark, architect. Cost, \$30,000.

#### HALLS AND CLUBS.

TENAFLY, N. J.—Howard J. Smith & Son, Inc., 256 St. James pl, Bklyn, have the general contract for a 1-sty wooden officers' club bldg, 65x150 and 44x106, at Camp Merritt, for the American National Red Cross, John Magee, in charge, 44 East 23d st, Manhattan, owner, from plans by Delano & Aldrich, 126 East 38th st, Manhattan, architects. Cost, \$25,000.

#### HOSPITALS AND ASYLUMS.

MANHATTAN.—Rangeley Construction Co., 405 Lexington av, has the general contract for alterations to the Harlem Hospital, on Lenox av, from 136th to 137th sts, for the City of New York, Board of Trustees of Bellevue and Allied Hospitals, Dr. John W. Brannan, pres., 415 East 26th st, owner, from plans by J. H. Freedlander, 681 5th av, architect.

RAHWAY, N. J.—Rangeley Construction Co., 405 Lexington av, Manhattan, has the general contract for a 1-sty and mezzanine frame convalescents' home, 100x100, for the American National Red Cross, John Magee, in charge, 44 East 23d st, Manhattan, owner, from privately prepared plans. Cost, \$22,000.

TENAFLY, N. J.—Rangeley Construction Co., 405 Lexington av, Manhattan, has the general contract for a 1-sty and mezzanine frame convalescent hospital and Red Cross bldg, 100x100, at Camp Merritt, for the American National Red Cross, John Magee, in charge, 44 East 23d st, Manhattan, owner, from privately prepared plans. Cost, \$25,000.

OTISVILLE, N. Y.—Rangeley Construction Co., 405 Lexington av, Manhattan, has the general contract for a 2-sty and mezzanine frame convalescent home, 100x100, at the hospital, for the American National Red Cross, John Magee, in charge, 44 East 23d st, Manhattan, owner, from privately prepared plans. Cost, \$22,000.

#### SCHOOLS AND COLLEGES.

MANHATTAN.—Bernard Knopp, 431 West 41st st, has the general contract for the alteration of the 4-sty brick dwelling at 218 East 16th st, into a school, for the Needlecraft School, Mrs. K. B. Blodgett, in charge, 230 East 11th st, owner, from plans by Crow, Lewis & Wickenhoefer, 200 5th av, architects. Includes a 1-sty rear extension.

MANHATTAN.—A. J. Schlesinger, 776 Prospect av, has the general contract for alterations to the 5-sty brick school, 26x113, at 206 East Broadway, and 195 Division st, for the National Hebrew School Assn., on premises, owner, from plans by Samuel Cohen, 32 Union sq, architect. E. M. Mohl, c/o Mark & Mohl, 3d av and 6th st, Brooklyn, is in charge of bids. Cost, \$8,000.

MANHATTAN.—James A. Clark, 484 Canal st, has the general contract for rebuilding the 4-sty brick training school bldg, at 120 West 14th st, for the Salvation Army, 120 West 14th st, owner, from plans by William S. Barker, 122 East 14th st, architect.

#### STABLES AND GARAGES.

MANHATTAN.—Metropolitan Masonry Co., 501 West 145th st, has the general contract for a 2-sty brick garage, 60x100, at 66-70 Mangin st, for P. F. Herpers Hansen, 43 Tompkins st, owner, from plans by Bruno W. Berger & Son, 121 Bible House, architects. Cost \$15,000.

BROOKLYN, N. Y.—J. Sache, 807 Park av, has the general contract for alterations and extension to the 1-sty brick garage and store, 100x100, at 478-486 Summer av, for Edward W. Lerner, on premises, owner, from plans by H. J. Nurick, 957 Broadway, architect. Cost \$2,000.

#### MISCELLANEOUS.

WEST ORANGE, N. J.—Underpinning & Foundation Co., 290 Broadway, has the general contract for foundations and superstructure of the 1-sty reinforced concrete power house, 100x100, and 50 ft high, for Thomas A. Edison, Inc., Lakeside av, West Orange, owner, from privately prepared plans. M. Arthur Wolff, in charge, c/o owner, is the construction engineer.

PORTCHESTER, N. Y.—George Mertz & Sons, East Portchester, have the general



contract for a 1-sty frame work shop, 60x 100, for the Liberty Electric Corp., Phillip Mollery, manager, Portchester, owner, from privately prepared plans. Cost, \$8,000.

YONKERS, N. Y.—Lynch & Larkin, 127 Downing st, Yonkers, have the general contract for a brick and concrete boiler house, 95x84, and 70 ft high, at the foot of Main st, for the National Sugar Refining Co., N. T. Andrews, engineer in charge, foot of Main st, Yonkers, owner, from privately prepared plans. Cost, \$40,000.

TRADE AND TECHNICAL SOCIETY EVENTS.

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

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

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

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

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

AMERICAN CONCRETE INSTITUTE will hold its annual convention at Atlantic City, N. J., June 24 to 26. Secretary, Henry B. Alvord, 27 School street, Boston, Mass.

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

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

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

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

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

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

NATIONAL ASSOCIATION OF MASTER PLUMBERS will hold its annual convention at the Planters Hotel, St. Louis, Mo., June 4th to 6th. A. A. Zertanna, St. Louis, National secretary.

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

NATIONAL FIRE PROTECTION ASSOCIATION will hold its annual meeting at Chicago, Ill., May 7 to 9 inclusive. The nominating committee has submitted the following slate to be voted upon: D. Everett Waid, New York, president; H. O. Lacourt, Boston, first vice-president; W. E. Mallaieu, New York, second vice-president; Franklin Wentworth, Boston, secretary-treasurer, and H. L. Phillips, Hartford, chairman of the Executive Committee.

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

DEPARTMENTAL RULINGS.

BUREAU OF FIRE PREVENTION.

First name is location of property; and name following dash is party against whom order has been served, followed by his address. Where no address is given, the party may be found on the premises. Letters denote nature of order.

\*A—Interior Alarm System; DL—Locked Doors; EI—Electrical Equipment; Ex—Exit; FA—Fire Appliances, Miscellaneous; FD—Fire Drills; \*FE—Fire Escapes; \*FP—Fireproofing; RefSys(R)—Refrigerating System Repair; Rec—Fireproof Receptacles; GE—Gas Equipment and Appliances; DC—Heating or Power Plants (Dangerous Condition Of); O—Obstructions; Rub—Rubbish; ExS—Exit Signs; NoS—No Smoking Signs; \*Spr—Sprinkler System; \*St—Stairways; \*Stp—Standpipes; SA—Structural Alterations; Tel—Telegraphic Communication with Headquarters; TD—Time Detector for Watchman; Vac—Vacate Order (Discontinue Use Of); \*WSS—Windows, Skylights and Shutters; CF—Certificates of Fitness; D & R—Discontinuances or Removals; \*FISy—Approved Filtering and Distilling Systems; \*OS—Oil Separator; RQ—Reduce Quantities; \*StSys—Storage System; T.H.O.—Tenement House Order.

\*NOTE—The symbols A, FE, FP, Spr, St, Stp, Tel, WSS, FISy, OS, StSys, when followed by the letter (R) in parentheses, shall indicate an extension or repair to an existing installation. When not so specified, same shall be to provide an entirely new alarm system, fire escape, sprinkler system, etc., as the case may be.

MANHATTAN ORDERS SERVED.

- Week Ending March 30. Broadway, 1648-50—Est Amos Maynard Lyon, 609 W 114. Ex-ExS East Broadway, 116—Hander & Abrams. GE East Broadway, 116—Max Michelson. GE East Broadway, 116—Regalia Dress Co. GE East Broadway, 116—Charnes Bros. GE 5 st, 703 E—Oscar Dobroczyński, 309 Bway. DC 19 st, 540-4 E—Levy Dairy Co. FP(R) 20 st, 240-2 E—Julian J Durand, 2333 Loring pl. ExS-Ex(R) 26 st, 335-7 E—Bowery Savgs Bank, 128 Bowery. WSS(R) 31 st, 31-7 E—Parisian Mfg Co. GE Grand st, 59—Aptil & Gold. GE-El Greene st, 156—Empire State Holding Corp, 149 Bway. ExS-FE(R) Laight st, 60-2 R E Deitz Co. A-FD Old Broadway, 41—Port Sage Corp, 354 4 av. DC Park Row, 178—Vincenzo Canfora. FA Park Row, 178—M Duer & Son. DC-Rec Park Row, 178—John Muzzio & Son. Rec Park Row, 178—Frugone, Baletto & Pellegatti. FA-GE-El-Rec Rose st, 35-7—George Weiderman Elec Co. El 7 av, 269—Isaac Cooperman. FA-GE 6 av, 179—Demosthenos Liakos. FA-Rec 6 av, 179—Billy Magalio. FA-Rec 6 av, 179—Rhineland Real Estate Co, 31 Nassau. St(R)-FE-ExS-Ex(R) 6 av, 202-6—S & L Cohen Clothing Co. El South st, 41—Woodbury G Langdon Co, 37 Liberty. ExS-FE(R)-St(R) 3 av, 1281—Charles P Carroll. Rec-FA University pl, 20—Theodore F Hicks. Rec-FA-FE(R)-FP(R)-ExS-Rub Washington sq, 15—Rhineland Real Est Co, 31 Nassau. DC White st, 24-6—S M Schwab, Jr. GE-El-Rec White st, 24-6—John McCann & Co. GE-Rec Wooster st, 197—Est Sophia F Whitney, 293 Bway. FE(R)-St(R) West Broadway, 418-420—General Soc of Mechanics & Tradesmen of the City of New York. ExS 3 st, 70 W—Raimondo Borettili. FE(R)-Ex(R) 14 st, 102 W—Venetian Embroidery Co. Rec 14 st, 152 W—Chas E Duross, 155 W 14. Ex(R)-ExS-St(R)-FE(R) 17 st, 20 W—20 W 17th St Inc, care E Friedman, 25 E 24. Stp(R) 20 st, 36-8 W—Empress Mfg Co. Rub 20 st, 36-8 W—Klar Bros. GE-El 20 st, 36-8 W—Tuttman & Bros. El 20 st, 36-8 W—Tuff Futersky. El 20 st, 36-8 W—Zimmerman Bros. El 24 st, 102 W—Annie M Rohe, care A T, 527 W 36. FE(R)-ExS-Ex(R) 26 st, 141-3 W—Annie E Leonard, care Geo B, 710 Lodi, Syracuse, N Y. FE(R)-ExS-Ex(R) 27 st, 12-16 W—Nathan Brody. O 27 st, 12-16 W—Chas Kaye, 131 E 23. Ex(R) 27 st, 61 W—Est Townsend Underhill, care Harold H Weekes, 45 William. ExS-Ex(R)-WSS(R) 28 st, 49 W—Perfect Hand Embroidery Co. GE-DC-Rec-O 28 st, 49 W—Henry J Schwartz, 600 West End av. ExS-Ex(R)-St(R)-FE(R) 28 st, 526-532 W—Edwin R Merrill. Ex(R)-ExS 116 st, 18-22 W—First Hungarian Congregation, Ohab Sedek, 172 Norfolk. FA-FP(R) 141 st, 622-4 W—Thomas Corp. Stp(R) Ann st, 25-9—Russell M Johnston. Ex-St(R) Wooster st, 200—Mrs Eleanor McCarton. Ex Broadway, 2520-22—West 82d St Realty Co. ExS Columbia st, 99—Christian D Rehm. DC Cortlandt st, 62—Vapo Cresoline Co. Ex(R)-FE(R)-St(R)-WSS(R) East Broadway, 42—Morris Wesoff. GE 30 st, 3 E—Roxton Realty Co. ExS-Ex(R)-St(R)-FE(R) James st, 5—Wm D A Rose. DC Lenox av, 396—Theodore W Meyers, 20 New DC Lewis st, 196-200—Webbs Academy & Home for Shipbuilders, Sedgwick av & 188, ExS-FE Murray st, 74-6—Sarah E Sackett, care Clarence, 31 Nassau. St(R)-ExS-Ex(R)-O-WSS(R) Pier 7, North River—Chicago Commissary Co. DC-FA Pier 8, North River—Lehigh Valley Railroad Co, 143 Liberty. Spr-FP(R) Pier 36, North River—Clyde Steamship Co. A-Spr-WSS(R)-FP(R)-Stp(R)-FA-Rec-DC

- University pl, 124—Jacob Glickman. Rec Vandam st, 95-7—Thaddeus Davids Ink Co, FD-A 18 st, 3-5 W—Louis Stern, 29 W 42, WSS(R)-FP(R)-FP 21 st, 31-5 W—Holland Holding Co, care J S Todd, 18 E 41. Stp(R) 23 st, 161 W—Isadore Silverman. FA 27 st, 12-6 W—Aaron Goldstein. Rec 27 st, 12-6 W—Schwartz & Loeb Co. O-FA 28 st, 514-6 W—Charity Organization Soc, 105 E 22. Rec-FE(R) 42 st, 304-6 W—Heyman Vogel, 56 E 80. ExS 42 st, 304-6 W—Menger, Ring & Weinstein, El-Rec 47 st, 243-5 W—Hillaire Mahien. Rec 47 st, 243-5 W—House Mahien & Co. Rec

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Prospect av, 851—Prospect Theatre Co. Vac

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- QUEENS ORDERS SERVED. Dakota st, 176—Alice Roller. DC Hancock st, 20-2 (L I C)—Stephen Briggs, Inc. NoS-FA Jackson av, 324 (L I C)—Crescent Garage, CF-OS
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## Brick.

EMPIRE BRICK & SUPPLY CO., 103 Park Ave. Tel. Murray Hill 6580.  
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KANE CO., J. P., 103 Park Ave. Tel. Murray Hill 1467.  
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## Insurance.

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REALTY ASSOCIATES, 162 Remsen St. Tel. Main 3385.  
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