

Real Estate Record and Builders Guide

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EDITORIAL

Worrying Will Not Help

It is undeniable that unemployment is steadily growing and that unless checked will soon assume proportions that will threaten the order and welfare of the entire nation. Reports to the United States Employment Bureau indicate that while a shortage of labor existed in a majority of the states in December this condition is rapidly being changed so at the present time a surplus exists in all but one or two of the Eastern states and in the Far West. With business awaiting the final acts of the Peace Conference and with a general disposition not to embark on new enterprises until it can be determined more easily than is now possible whether prices of material and labor are to hold at present levels or work up or down, this condition of enforced idleness is likely to be materially increased.

It is unwise to minimize the danger of unemployment. Agents of the Government have testified before the Senate Committee investigating un-American propaganda that the activities of the I. W. W. and other enemies of law and order are more pronounced since the armistice than before. It is when idleness is general that their evil machinations are most successful.

But, while there must be recognition that this state of affairs is serious, it must also be admitted that progress is being made in working out plans for the re-establishment of business on a substantial basis, which means the elimination of the distributing factor of enforced idleness. Departments of the Federal Government, State commissions and municipal authorities have been set in motion to switch the enginery of war onto the tracks of peace without accident. To this work some of the ablest men and women of the country are devoting their time and energies. It will be unfortunate if the efforts of these various organizations fail of their full efficiency through lack of desirable co-ordination, but President Wilson on his return to Washington next month will probably find a way to bring about concerted action between the many forces having the same objective.

In the meantime the best policy for everybody is to take it for granted that in a short time the influences that always start things going in the right way will prove stronger than the forces that are trying to bring about chaos. Why worry unduly about what the Peace Conference is going to do—so far it has functioned according to reasonable expectation of what it would be able to accomplish. If we cannot trust the leading men in the five biggest nations in the world to settle the question before them in line with the wishes of the peoples of every worth-while country, it is better to quit thinking about a resumption of business on any basis.

It is looking for trouble to be fearful about the future when almost any manufacturer or producer will tell you that he is overwhelmed with inquires for goods and materials for local consumption and for shipment

abroad. Commerce is in the position of withholding itself from activity rather than of being unable to get busy because there is no demand to which it can respond.

Why not loosen up and go ahead—the chances are all in favor of the man who has the confidence to step to the front.

Why not have supreme confidence in the American nation that has stood a test never before put upon people with its conglomerate makeup? From highest to lowest its men and its women have made good. They have not only made good but they have shown that they have something still in reserve. What is before the country in the solution of after-war problems may be a more hefty job than it undertook not quite two years ago. But to doubt that the nation is unequal to it would be puerile and un-American.

The Governor's New Commission

Governor Smith does well to direct his attention at the outset of his administration to the complex problems of reconstruction and readjustment confronting the State of New York.

The new governor, in his special message to the Legislature, shows his appreciation of these problems and his desire to have them dealt with promptly and in an intelligent manner. He has appointed a special commission of representative men and women of the Empire State, and this commission intends to take up this work forthwith.

In one respect especially the new governor shows his grasp of public affairs by emphasizing the necessity for co-operation between this new commission and the federal authorities seeking solution of readjustment problems.

He points out that there are laws on the statute books, placed there because of the emergency of war, that may need repeal. There may be some that, while intended to be temporary in their nature, may have demonstrated their usefulness, so that revision will adapt them for permanency, and there will no doubt, as the governor points out, arise situations as the troops return that will need careful consideration and prompt action.

New York is the empire state of the Union, and it is fair to assume that the work of this new commission will be followed with keen interest at the capitals of many other states. New York quite naturally will be expected to take the lead in solving those of the after-war problems which will come within the scope of action of the individual states. It is fortunate, therefore, that Governor Smith has been able to secure for this work men and women of such recognized standing and ability as those constituting this new commission.

While Governor Smith outlined to the Legislature some of the problems he is asking this commission to solve he laid especial stress on the question of employ-

ment. In urging co-ordination of state resources with federal, municipal and private resources the governor pointed out that the state needs the service of every man and woman in the right place at the right time. He also touched a vital point when he urged the commission to give immediate consideration to the suggestion of the Secretary of Labor that necessary public works be speeded up to meet unemployment conditions. The governor urged that these enterprises be begun and finished in the order of their importance to the whole community.

This new commission has before it a gigantic task, and Governor Smith wisely urges its members to as great speed as may be consistent with thoroughness in order that situations demanding immediate relief may be remedied as soon as possible.

Time to Face the Facts

A good deal of surprise is expressed in many quarters over the action of the New York State Conference of Mayors in fathering at Albany a bill for municipal ownership of public utilities. So long as only certain New York City politicians were advocating municipal ownership the matter attracted merely passing notice.

The formal action of the State Conference of Mayors, however, puts the matter in a different light. It indicates that the municipal ownership idea has gained important support outside the circle of New York City

politicians who for some time have been advocating the scheme. There are about seventy-five municipalities in the State, and these various cities are represented in the organization known as the Conference of Mayors. Any measure emanating from such an organization is bound to command attention. If in taking this stand for municipal ownership the mayors of the cities reflect the sentiment of their constituents that sentiment seems bound to have an important influence on the Senators and Assemblymen representing those same constituencies.

The Record and Guide, as is well known by readers who follow closely the policy of this publication, looks upon municipal ownership as one of the dangerous propositions of the hour. There is no reason to assume, as the Conference of Mayors has done, that municipal ownership is the correct panacea for the troubles from which the people of their municipalities are suffering. It is difficult to conceive how thoughtful legislators can bring themselves to the support of this idea, and the Record and Guide hopes that a majority in the Senate and in the Assembly will take a firm stand against it. But this is no time for observing citizens to close their eyes to the situation. The advocates of municipal ownership, encouraged by Governor Smith's recent declaration in favor of it, intend to make themselves heard in the Legislature of 1919. Opponents of this plan should face the situation as it exists and redouble their efforts to prevent its adoption.

Readers' Comment on Current Topics

Editor of the Record and Guide:

All interests must necessarily recognize that an intolerable condition arises in the matter of the Transit Companies, which if prolonged will mean a destruction of a gigantic plant, the impoverishment of thousands of innocent stockholders, the impairment of a vast reaching service, and a loss of hundreds of millions by the City of New York, in addition to an annual burden on the city of at least \$10,000,000.

There has been a steady antagonism growing between the administration and the transit companies, so that neither side will recognize the demands of the other, although the interests of both parties as partners are identical, and whatever benefits one must necessarily benefit the other. The transit companies on their side should make sufficient concessions to protect their confiding stockholders, and the city should unbend, so that both sides can meet on a common basis, and the vast burden that would otherwise fall on the taxpayers can be avoided.

There is no variance of opinion among thinking people, that the present rate of fare of five cents is an absurdity, and the United States Government has recognized the condition by allowing steam railroads to charge three cents per mile. With the increased expense in meeting the abnormal upkeep, there must be an increase of fare in order to save the road from utter annihilation and the city from a total loss of its vast investment of several hundred million dollars.

It is true that there is a law that the validity of a

contract cannot be impaired, but where an intolerable condition arises, detrimental to both parties of the contract, a court of equity can intervene and reform a contract so as to do substantial justice.

If the petty animosities of both sides were buried, the atmosphere could be cleared, and a plan evolved that would bring order out of chaos.

It is a recognized fact that no definite results can be accomplished by the sole efforts of the parties to the contract, as the plans of one are sure to meet with the opposition of the other.

As the question of the future of the transit companies affects not only the welfare of thousands of stockholders, but also the taxpayers, who are confronted with a loss of several hundred millions, I address myself to prominent civic bodies and patriotic societies and all other organizations having the interests of real estate and the taxpayers at heart, as I believe that their intervention may tend to clear a clouded atmosphere.

If your organizations will take up this matter energetically and speedily and impress on the parties to the contract that there are other vast interests to be considered besides their small prejudices and peevish animosities, some good may be accomplished, in place of the ruin that is now confronting the taxpayers, who in reality are the real-estate owners who would otherwise eventually be the sufferers.

JOHN FINCK.

New York, January 22, 1919.

REAL ESTATE SECTION

Provides Joint Legislative Committee on Taxation

Bill Offered to Advance Action on Tax Bills for Relief of Real Estate—Hearing on Realty Board's Bills Next Tuesday

(Special to The Record and Guide.)

Albany, Jan. 24.

WITH the Federal Prohibition amendment disposed of—and indications now that the Legislature will ratify it within the next ten days—legislative leaders, Republican and Democratic alike, are preparing to give their attention to the one important problem which must be solved at this session of the Legislature—taxation. To this end Senator J. Henry Walters, Republican leader of the Senate, and Assemblyman Franklin Judson, chairman of the Assembly Committee on Taxation, have introduced a bill providing for the appointment of a legislative sub-committee of the Senate and Assembly taxation committees, three members from each, to make an inquiry into the question of taxation and frame remedial legislation. The report of this committee is to be filed with the Legislature not later than March 15. An appropriation of \$15,000 is made by the bills. In the Senate this measure was advanced to third reading immediately after it was introduced.

The prospect is that this bill will be passed promptly. Senator James A. Foley, Democratic leader in the Senate, announced that in view of the fact that taxation was of such vital importance, both to New York State and New York City, he was prepared to co-operate with the Republican leaders in solving the problem.

Asked whether this investigation would embrace a study of the bills favored by the New York City Real Estate Board, which provide for a 2 per cent. limitation on realty and impose a $\frac{3}{4}$ of 1 per cent. tax on personalty, Senator Walters replied:

"Yes, these bills will be given thorough consideration."

Senator Foley was of the same opinion. Senator Daventport, chairman of the Senate Committee on Taxation, declared this week that his mind was open on the subject of limiting the tax on real property in New York City. He said he was not prepared as yet to state just what action his committee would take on the bills pending, but indicated that they would be given the most serious consideration.

The hearing on the Real Estate Board's legislation, which was scheduled for February 5, has been changed to February 4. This date is considered more convenient for those who desire to appear at the hearing.

There is a decided growth of interest in the Legislature in the proposed income tax law. During the past week legislators of both parties have evidenced an interest in this proposal. It seems to offer the easiest solution for the revenue problems which the State is facing by reason of the loss of excise revenues. One Democratic Senator declared that the result of the investigation to be made by the sub-committee to be created by the Walters-Judson bill will be to convince the Senate and Assembly of the necessity of an income tax.

Advocates of the Real Estate Board's bills feel that the hearing to be held on February 4 will accomplish much in the way of expediting the passage of this legislation. An attempt will be made after the hearing to push the bills through the Senate without delay in order to give the Assembly ample time for their consideration before the final rush that precedes adjournment sets in. The program of the Real Estate Board seems to be well timed, and it may happen that this legislation will be given consideration before the

mass of tax legislation growing out of the several investigations of taxation is submitted to both houses. Between February 4 and March 1 the supporters of this legislation should have ample time to smooth out opposition.

Senator Foley this week introduced a bill amending the New York City charter to permit the Board of Aldermen, on the recommendation of the Board of Estimate and Apportionment, and with the Mayor's approval, to abolish any board, body or commission in New York City and transfer its powers and duties to some other department or board. Under this bill it would be possible to eliminate many useless departments and cut down city expenses.

Another bill of interest to real estate in New York City was introduced by Assemblyman Dodge. This measure amends the Tenement House law by making the provisions now applicable to three-family converted dwellings apply only to four-family converted dwellings, and makes other changes relative to bulkheads, stairs, halls, lighting and ventilation.

New York City is vitally interested in recommendations made by the up-State Public Service Commission this week. These recommendations call for legislation which would vest the public service commissions with authority to determine applications for permission to increase rates charged by transportation, gas and electric corporations even where the maximum is fixed by legislative enactment or franchise agreement. The effect of this legislation would be to circumvent recent court decisions which held that the commissions were without jurisdiction to pass upon these applications where the maximum was fixed by law or agreement. This legislation accords with the liberal views of the New York City Real Estate Board, which sees in the enforcement of fixed rates the imposition of financial hardship, if not ultimate bankruptcy, upon the subway and traction corporations as well as gas and electric concerns. In fact, it is the inability of the commission to offer any relief in cases of this character which has given rise to the agitation now being conducted in Albany for the enactment of a municipal ownership bill. With this power vested in the commissions it would be possible to determine the reasonableness of such applications and grant relief where present rates fail to produce a reasonable return upon the money invested in these public utilities.

Bills of interest to real estate owners introduced during the past week include:

By Senator Lockwood, amending Section 115 of the Real Property law by empowering the Supreme Court to authorize trustees of persons or corporations holding title thereto to sell or mortgage any real property granted or devised to religious, educational, charitable or benevolent uses, or which shall be held or owned by any corporation charged with such usage, whenever it appears that such property is likely to become unproductive or depreciate materially in value or it is deemed expedient to improve or erect buildings upon such property.

By Senator Thompson, amending Section 4 of the Tax law by providing that real property purchased with pension money shall be exempt from school taxes. At present such

(Continued on page 106)

Garage Building One of Most Important Items Last Year

But Zoning Resolution, Fortunately, Kept This Type of Building Out of Residential and Business Districts

THE importance of the Zoning Resolution in protecting certain restricted districts from the invasion of an undesirable class of buildings was never better shown than during the year 1918, when the building of garages formed one of the most important items in the total of construction work in the different boroughs of the city.

The new building zone law came just in time to prevent the public garages from ruining many residential sections. Before July 25, 1916, when the new law went into effect, many garages had been located where they injured a business or a residential locality. In many cases they could have gone a block away where they would have hurt much less, but as the builder could put up a garage anywhere, many went in the most inappropriate places. The new zoning law has perhaps helped more to protect every borough of the city against sporadic garages than in any other single field.

Restrictions against the construction of garages have not operated to discourage the undertaking of projects of this character, since the plans filed for new buildings during 1918 in the various boroughs show considerable activity, even when compared with 1917. The comparative building statistics for 1918 and 1917 reflect the great decline in construction during the past year, as the result of the Federal ban and other causes; all the boroughs showing large decreases in the number of new buildings and affecting practically every class of structure.

Garages, however, bore up well. In Manhattan, projects involving structures of this type involved more money than was expended in undertakings concerning any other class of building. While the figures show a decline as compared with 1917, they are encouraging nevertheless as evidence of an existing strong building movement involving garages.

During 1918, plans were filed for 81 garages with an estimated cost of \$2,526,450 as compared with 119 plans for garages costing \$3,866,500 in 1917. When it is noted that for the entire year, in Manhattan, only 9 plans for tenements costing \$1,780,000 were filed during 1918, and only 33 plans for store, office and loft buildings, at an estimated cost of \$1,787,950, were filed during the same year, the \$2,526,450 garage cost assumes added significance.

In Brooklyn, garage construction actually increased during 1918. The figures of the Building Superintendent for the borough show that plans calling for the erection of 1310 buildings of this type, involving an outlay of \$3,182,560, were filed as compared with 610, costing \$2,772,090, for 1917. This 1918 figure almost equaled Brooklyn's excellent showing for factory construction, which reached \$3,765,600 for 76 buildings.

In the Bronx, garages were also prominently identified with the construction industry. During 1918, plans were filed for 56 buildings to cost \$581,600, as against 165 costing \$953,550 for the previous year. Garage building in Queens also improved during 1918, the figures showing plans for 856 structures, as against 302 for 1917. The 1918 figures placed the estimated cost at \$695,543, recording a substantial advance over 1917.

In this connection, the recent statement of Edward M. Bassett, counsel of the Zoning Committee, is interesting because it concerns itself with a discussion of the garage situation.

"Garages can go only in the unrestricted streets. Suitable spots were located in every part of the city where garages could be near business and residential streets. These were made unrestricted districts and were so far as possible sections where values would not be hurt by building more factories, stables or garages. It would have been a hardship if this had not been done because home owners and storekeepers want to have a garage somewhere near, but they want it where it does not injure their property.

"As an added precaution against too great strictness re-

garding garages, which are a recognized public need, it was provided that a permit for a garage could be allowed according to the discretion of the Board of Appeals in street blocks where there was already one garage for more than five cars or a stable for more than five horses. The reason for this provision was that some business streets contained certain blocks where a new garage would not be of any especial hurt and where perhaps it would be better to let garages accumulate rather than drive them to a greater distance. If these blocks were made unrestricted, nuisance factories would creep in and injure the whole business street.

"It was plain therefore that in some exceptional cases new garages might be admissible in business streets where factories ought to be kept out and this was accomplished by allowing the Board of Appeals to pass on these exceptional cases. The Board of Appeals does not have the power to allow a new garage in a business block unless there is already a garage or stable located there and even then it is not compelled to grant the permit. On the contrary it frequently refuses the permit.

More Congratulations for Record and Guide

JOSEPH SHAMPAN, of Shampam & Shampam, architects.—"The reduction in size of the Record and Guide to the standard of practically all other trade magazines impressed me as being a sensible move and one that will add considerably to the value of the paper. Readers' convenience is essential to make a paper popular and the new size of the Record and Guide certainly adds that element."

CAPT. JOHN P. LEO, Chairman of the Board of Standards and Appeals.—"I welcome the change in the page size of the Record and Guide as it makes a much more handy magazine. In its new shape the busy builder can carry this invaluable publication in his pocket and read it while he is traveling. To the same busy builder and to the real estate man, also, there is a great gain in the assortment of the contents into two lots, so that each can readily find the information in his particular line and thus save that commodity, time, which we are told is money, even if you cannot get credit for it at your bank. These changes make the Record and Guide more welcome than ever."

FREDERICK C. ZOBEL, architect and investing builder.—"The change in the size of the Record and Guide made a most favorable impression on me. The paper is now easier to handle and its appearance is improved. I have noticed of late a gradual tendency toward a change in the editorial make-up which has also added much to the interest and practical usefulness of the magazine."

CHARLES B. BEST—"The new size and make-up of The Record and Guide considerably improves the general appearance of the paper. I am confident with such an attractive appearance, such a convenient and easy-to-handle size, and such systematic classification of text matter, that The Record and Guide will be even better able to render its traditionally efficient service to the owner, broker, manager and builder and everyone identified with the allied trades."

H. G. TUCKER, JR., The Tucker Agency.—"Just a word at the opening of another year's satisfactory relations to congratulate you and the Record and Guide on the excellent cooperation you give and upon the paper's new dress. It would seem that this better proportioned page should meet with general approval and a paper with a half century's history and occupying your position in its field, shows an up-to-dateness by its readiness to make changes when they become desirable."

New Commodore and Pennsylvania Hotels to Open Doors

Add 4200 Rooms to City's Accommodations—Completed Under Most Unfavorable War Conditions, Are Models of Up-to-date Construction

WITHIN the next two or three days New York City will add to its hotel accommodations two of the largest buildings in the world devoted to this business. These two additions to the long list of New York hotels are the New Commodore Hotel and the Pennsylvania Hotel. The former adjoins the Grand Central Terminal on the east and occupies the northwest corner of Lexington avenue and Forty-second street, and the latter occupies the block front in Seventh avenue, from Thirty-second to Thirty-third street, directly opposite the Pennsylvania station.

Built simultaneously under war conditions, when material and labor were at a premium, the successful completion of these mammoth buildings within a few days of each other will stand out as an epoch making achievement in the annals of building construction.

The aim of the builders was to translate into concrete expression the ideals and enthusiasm of the two leading hotel managers of the country, John McE. Bowman and E. M. Statler. Each hotel possesses individuality and characteristics quite distinct and apart from the other. The Commodore was designed by Warren & Wetmore, architects, and the Pennsylvania by McKim, Mead & White, architects. The general contractors for both buildings is the George A. Fuller Company.

The New Commodore, which will open its doors to the public on January 28, undoubtedly adds strength and decorum to the group of high-class hotels in the vicinity of the Grand Central Terminal, comprising the Belmont, Murray Hill, Manhattan and the Biltmore, all under the management of John McE. Bowman. Rising twenty-eight stories above the street grade, with five levels below the street, a part of the structure is erected over the new subway extension which curves into Lexington avenue from Park avenue.

The hotel contains 2,000 rooms with as many baths, all of which are outside rooms. The architectural feature of the main lobby is a row of massive columns producing the effect of an Italian garden. Above is a metal and glass ceiling from which a soft glow of multi-colored light descends, suggesting the subdued radiance of cathedral windows. A mezzanine gallery forms a promenade and lounging space around the colonnades.

The grand banquet hall, which is destined to be the great dinner-giving place of the city's most exclusive set, is designed in a style suggestive of French Empire period.

On the Lexington avenue side of the building is the main restaurant, the ceiling of which is modeled with Italian Arabesque ornament, suggestive of the fresco decorations in the Vatican and the Villa Madonna in Rome. The gentlemen's cafe is designed in the English Tudor style, and the grill room is a study of the Tyrolean effect.

Few New York hotels enjoy the close railroad and rapid transit connections as the Commodore. Direct access may be had to the Grand Central station and the Pennsylvania station may be reached by the subway across Forty-second street to Seventh avenue, where transfer is made to the new Seventh avenue line. Every known device to expedite service and add to the comfort of its patrons has been installed by the management.

The Hotel Pennsylvania, situate opposite to the Pennsylvania station, in the easterly side of Seventh avenue, between Thirty-second and Thirty-third streets, has the distinction of being the largest hotel in the world, having 2,200 rooms. It has twenty-two floors from the street level to the roof, inclusive, and three levels in the pent house.

The entire plot, measuring 200 x 400 feet, is covered with solid building for four stories above the street level to the approximate height of the Pennsylvania station opposite. The exterior treatment of the building is of Indian limestone

and buff brick. In the centre of the Seventh avenue facade is a portico of six Ionic columns marking the main entrance. The building line has been set back 15 feet on Seventh avenue to assist in the scheme of producing a plaza in front of the station.

The lower floors contain most of the public rooms. On the street level are the main lobby, office, dining room, tea room, men's cafe, bar and shops of various kinds. In the office lobby sixteen great fluted columns rise from the floors and midway between the columns extends the mezzanine gallery. From this mezzanine promenade one may step into the writing room, the library, hairdressing parlors, ballroom, and up a step from the gallery level, on the Seventh avenue front of the house, is a fascinating shopping arcade consisting of a succession of small shops where guests may purchase almost anything needed by the traveller.

Above this lower area the shape of the building has been dictated by the typical bedroom floor plan. A plan of alternate wings with wide courts opening on the south was adopted. There are four bedroom wings, each 54 feet wide over all, and three courts, each 40 feet wide.

In general a wing consists of a central corridor with bedrooms on each side, each bedroom having its own bath. There are seventeen bedroom floors with an average of 125 bedrooms to a floor. Two of the floors have special sections composed of living and reception rooms, dining room, pantry and bedrooms to allow from three to ten rooms to be thrown into one suite.

At the easterly end of the first bedroom floor are two complete Turkish baths, one for men and the other for women.

The Seventh avenue roof contains a garden restaurant, and the second wing roof is left uncovered for use as an outdoor after dinner lounging room, accessible from the roof garden by a wide bridge across the first court.

One of the striking innovations of the Pennsylvania Hotel are the bedroom doors. These are ordinary doors, but instead of the usual door panels, each door has a contrivance which permits of room service without the intrusion of the servants. The guest opens the door panel and places in a miniature closet clothes to be cleaned and pressed, shoes to be polished, etc., and from the opposite panel servants take these articles and return them, whereupon a signal is displayed to the occupant of the room announcing that the service has been rendered.

Passengers may have direct access to the Pennsylvania station and the subway by way of the first basement floor whereby they can reach the hotel elevators without walking up to the street level.

Some idea may be had of the magnitude of the undertaking to build two hotels at the same time during adverse conditions when it is considered that the following list of materials had to be assembled by the Fuller Construction Company, which has built scores of hotels all over the United States and Canada, valued at approximately \$100,000,000: 12,600,000 bricks; 475,000 cu. ft. of back-up tile; 208,000 barrels of cement; 23,800 tons of steel; 3,000,000 T. C. blocks; 17,916 door openings; 6,191 window openings; 24,300 tons of plaster; 5,366 stair treads; 35,600 linear feet corridors, all floors; 23 freight and service elevators; 26 passenger elevators; 23,495 plumbing fixtures; 1,200,000 feet of conduit; 3,250,000 feet of wire; 745,000 feet of steam piping; 900,000 feet of plumbing piping; 50,000 feet of refrigerating piping.

Victory has released the sinews of war for the conquests of peace. Build now the homes, churches, schools, roads, and other things the war stopped. U. S. Dept. of Labor, W. B. Wilson, Secretary.

More Realty Men Reply to Questionnaire on Tax Problem

Defects of Present Law Pointed Out and Suggestions Made as to How Other Revenue May Be Obtained

ADDITIONAL replies to the questionnaire received by the Mayor's Committee on Taxation are printed herewith.

The questions sent out were as follows:

- 1—In your opinion is the present system of taxation wrong?
- 2—What, in your opinion, are the fundamental defects?
- 3—How, in your opinion, can these defects be remedied?
- 4—Are you in favor of a tax on personal property?
- 5—Are you in favor of a State Income Tax and a Business Tax?

STANLEY M. ISAACS, M. S. & I. S. Isaacs:

1—While in my opinion the present system of taxation has substantial defects, I do not believe it profitable to consider at this time, whether or not its basis is fundamentally wrong, but believe that the attention of the community should be concentrated on remedying the defects rather than changing the fundamental basis.

2. A defect which quite obviously should be remedied is the excessive burden now placed on real estate. I say this not from the point of view of the real property owner only, but from the point of view of the investor and the public as well. The heavily increasing tax rate has, to a considerable extent, destroyed capital values, for you cannot so extensively encroach upon the income from property without reducing automatically its capital value. This has resulted in a feeling of insecurity that has still further reduced values; it has made mortgage leaders very conservative, affecting in turn, the marketability of property since the necessity of paying for a larger equity limits the number of investors in real estate to those with very substantial funds; and the decline in values is necessarily accompanied by a reduction in tax valuations. This in turn results in a higher tax rate, completing the vicious circle that exists today.

3—These defects can best be remedied by a fixed tax rate on real estate which would stabilize values, increase the marketability of property and the confidence of lenders, and in turn, maintain the assessed valuations throughout the entire city. This would, quite obviously necessitate a revision of the tax system so as to provide by means of other taxes for the balance of the expenditures not covered by the tax on real estate.

4—While most economists appear to agree that a tax on personal property is uncollectable, I do not believe that this is necessarily so, but favor a very small tax on personal property, stringent penalties for its evasion, the removal of all deductions for debts, etc., and a method of assessment that would render impossible the former system of evasion, under which so many tax dodgers avoided the personal tax by depositing their funds and securities in a New Jersey bank on September 30, bringing them back to New York on October 2 and swearing that they had no such moneys or securities within the State on October 1.

5—I am in favor of a State income tax just as soon as the federal income tax is reduced, so that it covers little more than the normal expenses of the federal government. To add a State income tax to the federal income tax, while its percentage is as large as it is today, would be impracticable in my opinion.

R. G. BABBAGE, Babbage & Sanders:

1—My opinion in relation to the present system of taxation is that an undue amount of tax is thrown on real estate and that personal property practically escapes taxation.

2—The fundamental defect is that the tax on personal property, if taxed, is so large as to practically confiscate an investment.

3—I believe that this defect can best be remedied by establishing a maximum tax on real estate and a reasonable tax,

very much less in amount, on personal property. If this tax is made reasonable, it will be paid, and people will not remove their personal property from the district of taxation.

4—I am in favor of a small tax on personal property.

5—I am not in favor of a State Income Tax or a business tax. Any system of taxation adopted should be extremely simple and not call for the necessity of complicated reports. At the present time the citizens of this country are called upon to make so many reports that their business suffers.

FRANKLIN PETTIT, 2 Wall Street:

I beg to say that in my opinion the present system of taxation is not fundamentally wrong. I am decidedly in favor of a tax on personal property.

It seems to me that this subject has been so thoroughly discussed, that the views of the representative real estate interests could be readily ascertained by your committee. I am of a decided opinion that a definite and rigid rate for taxing real estate should be fixed at say \$1.75 per \$100. This would produce approximately \$150,000,000 per annum on the basis of the present assessed valuations. If the exemptions were removed from personal property, so as to permit the actual collection of a reasonable tax upon it, there would be no trouble in securing the necessary amount to take care of city and State expenses, not provided for by income from property investments owned by the municipality. There are reliable estimates showing that tangible personalty to the extent of at least \$20,000,000,000 can be readily uncovered, and I doubt very much if there will be any strenuous objection on the part of the citizens of New York to paying a fair personal tax which, it would appear as a mathematical conclusion at the present time, would not of necessity be higher than one-quarter of one per cent., and at no time, even with the most extravagant figures concerning the maintenance and operating charges of the city, could this tax exceed a rate of one-half of one per cent.

LOUIS V. BRIGHT, President, Lawyers' Title and Trust Company:

1—In our opinion the present system of taxation is wrong in that real estate bears too heavy a proportion of the total amount of taxes levied each year.

3—This should be remedied by either fixing a limit of the amount which real estate should bear to the total budget or by establishing a maximum rate. The former method is probably the most feasible. Other means of raising the balance of the funds necessary to carry on the Government could be obtained through a local Income Tax or some tax upon business privileges.

4-5-6—A tax on personal property of the kind we have at present is not a reliable source of income because of the almost impossible task of correctly assessing the taxpayers and also because of the cost and cumbersome method of collection.

Joint Committee on Taxation

(Continued from page 103)

property is exempt from all taxes except school and highway improvement taxes.

By Senator Cotillo, amending Section 74 of the Tenement House law by providing that whenever the natural light in any public hall in which a mail box or other receptacle for mail is maintained in a tenement house is not sufficient to permit a person to read within eight feet of such mail box the owner of the house shall keep a light burning at this point during the day.

By Assemblymen Rose, amending the Tax law to provide that the stockholders of every trust company shall be taxed on the value of their shares of stock. This bill, it is claimed, would prove a large producer of revenue, particularly in New York City.

Brooklyn Realty Board in Campaign for New Members

Officers and Committees for 1919 Are Chosen—Importance of United Efforts of Borough Real Estate Men

THE Brooklyn Board of Real Estate Brokers has launched a campaign for new and associate members. While many associate members have been enrolled, a larger organization is needed to secure the ends planned by the board, and another appeal has been sent out for recruits. The board is composed of the most prominent and expert real estate men of the borough, who are banded together for the purpose of protecting real estate interests here by watching legislation relating to real property and to secure reforms calculated to improve the "safest investment in the world."

The board's meeting rooms are in the Brooklyn Real Estate Exchange, 189 Montague street, which is supplied with one of the most complete libraries of real estate information in the city. The brokers hold regular meetings here and discuss the current real estate issues and prospects. Every section of the borough is represented in the board.

Nothing that has a bearing on real estate is neglected by this body of men, and the appeal sent out to property owners to join the board as associate members, and take part in its discussions and plans, is made with a view of securing the strength necessary to accomplish its program of reform in some of the departments of State and City governments, which have to do with the regulation and taxation of real property.

The officers are William P. Rae, president; William Raymond Burling, vice-president; Isaac Cortelyou, secretary, and Fred Snow, treasurer. The committees announced by the president, to take care of the various problems which present themselves from time to time, plan a vigorous campaign for the year.

The following committees have been appointed for the year 1919:

Admissions—James L. Brumley, chairman; Charles E. Rick-

erson, George H. Gray, J. W. Catharine, M. C. O'Brien.

Arbitration—DeHart Bergen, chairman; John R. Ryon, William H. Goldey, Charles D. Behrens, William G. Morrissey.

Auditing—A. J. Murphy, chairman; S. Noonan, A. J. Waldron.

Building Heights—H. A. Levine, chairman; M. A. Ansbro, Z. D. Berry, Charles Partridge, H. G. Welsch.

City Budget and Municipal Affairs—G. H. Tyler, chairman; Henry A. Meyer, H. B. Davenport, W. J. T. Lynch, Gustave Girard, Frank H. Quinby, Everett Kuhn, C. R. James, J. A. Crosby, B. J. Sforza, C. C. Stelle.

Executive—William Raymond Burling, chairman; DeHart Bergen, Isaac Cortelyou, Charles D. Behrens, Frederick B. Snow.

Nominating—John R. Ryon, chairman; Isaac O. Horton, William H. Goldey, S. Noonan, Howard C. Pyle.

Legislation and Taxation—Maurice J. Moore, chairman; O. B. Lafreniere, J. B. Creighton, Thomas Hovenden, Rensen Johnson, W. R. Redmond, G. E. Lovett, L. Beer, J. M. May, C. B. Smith, A. Mayer, N. Stern, F. A. Seaver, Andrew Reis, H. F. Breitwieser.

Publicity—George H. Gray, chairman; Frederick B. Snow, William Raymond Burling, Isaac Cortelyou, James B. Fisher, Tenement House—William B. Greenman, chairman; Clifford S. Kelsey, E. J. Maguire, J. B. Slee, John R. Ryon, A. J. Waldron, George H. Gray, Joseph M. May.

Transportation—H. E. Esterbrook, chairman; H. C. Pyle, J. N. Carpenter, H. W. Ackerson, Louis I. Grimes, L. H. Losee, Thomas F. Martin, Bruce R. Duncan, Charles L. Gilbert, C. H. Twamley, G. H. Ohnewald, Ed. Lyons, B. F. Knowles, J. B. Ketcham, J. H. Pennock.

Ways and Means—C. B. Gwathmey, chairman; Isaac O. Horton, F. C. Robbins, A. B. Gritman, E. Kuhn.

Conference of State Tax Association

(Special to The Record and Guide.)

Albany, Jan. 24.

TAX officials from every city in the State attended the eighth annual conference of the New York State Tax Association, held in Albany this week.

The financial needs of State and city government and new sources of revenue to offset the losses entailed by the enactment of legislation wiping out the liquor traffic were discussed simultaneously with the problems of taxation. The conference opened Wednesday night with an address delivered by Edwin R. A. Seligman, vice-president of the State Tax Association.

Prof. Seligman declared experience had proved the impossibility of collecting a personal tax and said that he agreed with the principle of a fixed real estate tax so that there would be some reasonable prospect of permanence for intending investors.

"It is safe to say," he predicted, "that if the range of incomes for the current year is anywhere near that for the year just passed we may expect from a 1 per cent. tax on personal incomes in the city of New York alone between \$23,000,000 and \$28,000,000. If we add a State business tax extended to firms and partnerships as well as to corporations, and if it be desired to levy, in addition in the city of New York, a slight business tax, it will be realized that we have in this combination of business and personal income tax an engine of prodigious momentum. In fact the problem of fiscal reform in New York City and New York State is a far simpler one than in any other State or city in the Union."

"It is more than probable," he declared, "that with the contemplated change in the business tax an income tax rate varying from \$25,000,000 to \$60,000,000 will be entirely adequate

for a long time to come. There is clearly no reason why in the case of personal incomes the rate should not vary from year to year, just as it varies to-day with personal property or other property.

"It is clear, therefore," he concluded, "that from every point of view, that of adequacy, efficiency and equity, all indications point unerringly to the desirability of the combination of an income and business tax as a way out of our fiscal difficulties, both State and local. We have only ourselves to blame if we do not seize this opportunity and pluck the ripe fruits of both reflection and experience. By utilizing the example of the Federal Government and its decisions a State income tax will be comparatively simple to administer and entirely adequate to our needs."

On Thursday Speaker Thaddeus C. Sweet of the State Assembly; Comptroller Eugene M. Travis and Senator Henry M. Sage, chairman of the Senate Finance Committee, delivered addresses dealing with the cost of State government.

Discussion of Government needs and costs took place Thursday afternoon. Among the speakers were Lawrence A. Tanzer, Mayor William J. Wallin, of Yonkers; Leo Day Woodworth and State Tax Commissioner John J. Merrill.

The report of the National Tax Association embodying plans for State and local taxation was discussed by Charles J. Bullock at the evening session on Thursday.

The session will close to-day with talks by State Tax Commissioner Ralph W. Thomas, who discussed "The Problems of Local Assessors," and Charles J. Tobin, formerly counsel for the State Tax Commission, who talked upon "A Uniform Tax Rate." William E. Hannan will review recent tax legislation at the final session.

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LEGISLATIVE BILLS AFFECTING REALTY

Real Estate Board of New York Approves and
Disapproves Measures Introduced at Albany

THE Real Estate Board has taken the following action on legislative bills:

Assembly Int. 14, Pr. 14, Fertig. To establish a minimum wage commission and define its powers and duties, and to provide for the fixing of minimum wages for women and minor workers, and to provide penalties for violation of this act.

Senate Int. 49, Pr. 49, Foley (Same as Assembly Int. 108, Pr. 108, Hammill). To protect the health, morals and welfare of women and minors employed in industry by establishing a wage commission and providing for the determination of living wages for women and minors.

These bills are disapproved as the Real Estate Board objects to the principle of a wage commission. Its affect would be to deprive numerous women and minors of employment, and to drive industries out of the state. The bill creates a new and expensive commission. The Factory Investigating Commission, which studied this question very thoroughly several years ago, did not favor a minimum wage or a commission.

Assembly Int. 50, Pr. 50, Goldberg. Adding new section 107, Transportation Corporations Law, by providing that the telephone charge in Greater New York shall not exceed 5 cents for each communication, of not more than 5 minutes, upon call from a public telephone between such telephone and any other point within the city, nor for communication of not over 5 minutes upon call from a private telephone for each of the first 800 calls, 3½ cents for each of the ensuing 1,200 communications and 2 cents after the first 2,000.

This bill is disapproved. The Real Estate Board of New York does not believe that an owner should be forced to furnish telephone service to a patron, or the public at large, at a loss. If there is ground for complaints of extra charges for telephone service made by an occupant of an apartment house, the remedy would be for them to go to the public slot machine or the numerous service stations maintained by the telephone company.

Senate Int. 65, Pr. 65, G. F. Thompson. In relation to acquisition, lease and operation of public utilities by municipal corporations, constituting chapter seventy-one of the consolidated laws.

This bill is disapproved. It is a general law proposition in relation to the acquisition, lease and operation of public utilities by municipal corporations. Its provisions are substantially the same as the Hearst bill introduced last year by Senator Wagner. Whatever may be the economic merits of the doctrine of municipal ownership of public utilities, the present crisis in the affairs of our city, renders impracticable radical legislation of any kind, and particularly a measure which may so greatly involve the city's finances as is contemplated by the pending measure. The Thompson bill and all kindred legislation should be vigorously opposed at this time.

Senate Int. 28, Pr. 28, Sage. Proposing to amend sections two, four, five, eleven and twelve of article seven of the Constitution, in relation to debts contracted by the State.

This bill proposes by concurrent resolution an amendment to various sections of the Constitution covering state debts. The first of these amendments changes the present system; permitting the state to borrow sums not exceeding \$1,000,000, to meet casual deficits, etc., so as to provide that the state may contract debts in anticipation of revenues to meet appropriations already made, but that bonds issued to pay for such debts must be paid within one year from the date of issue.

This bill is approved. It does away with the present system of providing

a sinking fund to meet bonds as they become due and substitutes therefor a requirement that all bonds hereafter issued shall be made payable in equal annual instalments, the first not more than one year and the last not more than fifty years after the debt shall have been contracted. No debt, however, to be contracted for a period longer than the probable life of the object for which it is to be contracted. The bill further puts the present state sinking fund on a more business-like basis, in order to stop excessive accumulations in such funds.

Assembly Int. 126, Pr. 126, Curley. To amend the Greater New York Charter, in relation to creating the office of Park Commissioner for the Borough of Richmond.

This bill is disapproved. There are no parks on Staten Island. Silver Lake Park is the aqueduct and is not, strictly speaking, a park. The commissioner from Manhattan can easily take care of Staten Island.

Assembly Int. 113, Pr. 113, Lyons. To amend the real property law, in relation to certain agreements for the occupation of real estate.

This bill is disapproved as it creates an entirely unnecessary harmful condition of occupancy, and contrary to the intent and policy of owners of monthly tenancy property. This bill would necessitate the obtaining of hundreds of thousands of signed monthly agreements by owners and agents. In the event of failure or oversight to obtain such agreement, an objectionable tenant could hang over until the next May, and work untold harm to a house. An illiterate tenant, whose "mark" only would appear, could deny or claim ignorance in case of necessary eviction. The assembling of a plot for a much needed tax increasing improvement could be set at naught by the failure to procure, or the loss of one of, say, 40 agreements. The closing of titles would be a constant source of trouble due to the demand of the buyer of proof of monthly tenancies. These are but a few of the numerous obvious reasons for opposing this bill.

Senate Int. 66, Pr. 66, Downing. To repeal chapter three hundred and thirty-six of the laws of nineteen hundred and three and the acts amendatory thereof, and providing for the disposition of the property acquired pursuant to such act.

This bill is disapproved on account of the probability that its adoption would possibly expose the city to serious litigation, and the legislation committee favors the appointment of a special committee by the Board of Governors of the Real Estate Board to carefully investigate the various aspects of the situation and particularly with relation to the real estate phase of it.

Auction Room Bargains.

Old-time interest was injected into auction-room business this week at the sale by Joseph P. Day of well-located properties on the upper west side and in the Pennsylvania sections, in settlement of the estate of Charlotte Y. Ackerman. Outsiders got all the properties. The first parcel offered was the dwelling at 331 West 82d street, together with the vacant lot at the adjoining north corner of Riverside drive, the two being assessed at \$65,000 by the city for taxation purposes. Bidding for the parcel started at \$25,000 and advanced on low bids to \$40,500, at which figure it was taken by Oscar Unz, stationer and printer and a resident of the section. He plans to occupy the house.

Real Estate Review for the Current Week

Operators Prominently Identified With Business Which Reflects Well-Maintained Demand for Small Properties

CHIEF characteristics of the week's business continue to be a well-defined demand for small investment properties of various kinds and unusual activity on the part of the professional operator. From the standpoint of volume of transactions, the business compares more than favorably with that of previous weeks; from the standpoint of the classes of properties featured in the demand it even shows a substantial improvement.

The steadily growing number of deals involving moderate priced holdings assumes added significance as a possible indication of a changed attitude toward real estate on the part of people with small capital who for various reasons in the past have preferred to release their investment funds into other channels. Examination of the bulk of recent transactions, however, reveals new names figuring as principals—merchants buying for the use of their business; home-buyers acquiring dwellings in nearly all parts of the city, and others taking over tenement, factory, loft and office buildings for investment. Many of these are buying from the operator, who, of course, has been largely responsible for the recent increase in the real estate buying and selling, and who is, in

the opinion of many, now the principal support of the entire market.

The apparent ease with which he is disposing of his purchases a day or two after taking them over provides a graphic illustration of the existing if dominant demand, which he is so consistently and successfully capitalizing.

The slow but steady improvement in the real estate situation, exemplified not so much by the increased number of deals, but more so by the character of the demand, is not altogether surprising when one considers new and favorable factors which have begun to figure. With the maintenance of excellent renting conditions, with rents stabilized through longer term leases, and with so many properties in good income-producing shape, it is natural that real estate offer investment possibilities. When to this is added concrete examples of an improved mortgage situation, a growing comprehension by city and state officials of the need for relief to real estate from excessive taxation, and the strong possibility that remedial legislation will be exacted during the session of the present Legislature, the outlook must be regarded as distinctly encouraging.

PRIVATE REALTY SALES.

THE total number of sales reported and not recorded in Manhattan this week was 49 as against 35 last week and 15 a year ago.

The number of sales south of 59th street was 14 as compared with 14 last week and 7 a year ago.

The number of sales north of 59th street was 35 as compared with 21 last week and 8 a year ago.

From the Bronx 22 sales at private contract were reported as against 18 last week and 5 a year ago.

Statistical tables, indicating the number of recorded instruments, will be found on page 115 of this issue.

Bank May Take Landmarks.

Negotiations are reported to be under way for the leasing by the National Park Bank of 214 Broadway of the adjoining property at 151 Fulton street, occupied for many years by "Brosnan's" café. The property is owned by the estate of Lorenzo Vetura and has been occupied by the present interests for about seventy years. It is one of the landmarks of the section.

The property is improved with a five-story structure, 23x81.8, the upper portion being leased as loft space. As the result of an occupancy extending over four generations there have been accumulated many old prints and theatre handbills which adorn the walls. The bank is negotiating for a twenty-one year lease of the property, with renewals. It is understood that the deal carries with it an option to purchase.

It is also reported that the banking institution has obtained an option to buy 149 Fulton street, through to 20 Ann street, occupied by Mouquin's restaurant for many years. The property is also improved with a five-story structure and measures 23.1x134.8 feet. It is assessed at \$150,000. The owner of record is the estate of Pauline A. Morgan. The last transfer was in 1858.

Should these deals go through the bank will ultimately improve the sites with a modern structure which will greatly add to the size of its present

home. The bank would then control a plot measuring 59.4 feet in Broadway, 137.10 feet in Fulton street and 114.11 in Ann street, forming an "L" around the northeast corner of Broadway and Fulton street, also the southeast corner of Broadway and Ann street.

Cotton Exchange in Deal.

The New York Cotton Exchange sold through William A. White & Sons, the four-story building at 37 Water street, on plot 28x 83, used by them for the inspection of cotton. The purchasers, Baker, Carver & Morrell, own and occupy the adjoining eight-story building on the corner of Coenties Slip, and it is their intention to erect an addition on the property recently acquired. An interesting part of the transaction was that the Cotton Exchange would not sell their property until they had found another building suitable for their own occupancy. Baker, Carver & Morrell finally purchased through the same brokers 51 Water street, and are giving it in exchange. The latter property is a five-story building 50x89, located nearer the Exchange. Both of the principals in the above transaction purchased the buildings now occupied by them through Wm. A. White & Sons in 1910.

Merchants Buy on Wooster Street.

William Herman & Co., paper merchants, now of 69 Wooster street, have purchased from the estates of Sarah and Leopold Hass the five-story loft building at 74 Wooster street, which they will use for storage purposes. Spear & Co., negotiated the deal. The sellers acquired the property at foreclosure about sixteen years ago for \$36,000.

Buys for Apartment Project.

Gustavus L. Lawrence has purchased, through Hall J. How & Company, the four lots 100x100, at the southeast corner of Broadway and Isham street. On this site, Mr. Lawrence plans the erection of a five-story apartment of the most modern type, with suites of three, four and five rooms. He expects to have the house ready for occupancy by next fall. The site is directly opposite

Isham Park, which influenced him against placing stores in the building.

Mr. Lawrence's decision to build is based on the fact that he secured the property for 25 per cent. less than he could have purchased it four years ago and will now be able to get fully 25 per cent. more rent for the rooms than he could at that time.

Re-Sells the Great Northern.

Frederick Brown resold to a syndicate headed by Louis Cohen, the Great Northern apartments, occupying the block front in the south side of 161st street from Westchester to Hewitt avenue, acquired in the early part of the month by the seller. Leitner, Brenner & Starr were the brokers in both transactions. The property consists of two six-story structures, containing 536 rooms, housing eighty-two families. It is assessed at \$25,000, and was sold for slightly less than \$400,000. The buildings were erected by the late George F. Johnson about two years ago. Mr. Brown bought them from Mr. Johnson's estate. The purchasing interests leased the buildings in their entirety about a year ago, for ten years. The lease contained a cancellation clause, effective in the event of the property being sold. In order to retain possession of the property the present deal was consummated by the syndicate.

Operator in Loft Deal.

Frederick Brown has purchased another \$150,000 property in the midtown section through the Charles F. Noyes Company. This latest purchase by Mr. Brown is 16 East 18th street, a modern ten-story fireproof building with two elevators, on plot 24x94, between Fifth avenue and Broadway. It is a comparatively new building rented to entire floor tenants at about \$13,500 per annum. It cost a few years ago about \$150,000 to construct and was taken by the sellers under foreclosure for approximately \$100,000. In commenting on the purchase, Mr. Brown stated that if the building was available for renting purposes to-day it would rent for at least \$20,000 per annum. Mr. Brown took the property on a strictly cash basis, no exchange being involved.

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Trust Company Sells.

The Farmers' Loan and Trust Company sold 48 and 50 West 47th street, 45.4x100.5, between Fifth and Sixth avenues, two four story dwellings, taken in foreclosure action last May, on a bid of \$87,000, against the Esthold Realty Company and others. No. 50 was at one time the residence of Joseph H. Choate, who sold it in May, 1912, at double the price he paid for it forty years previous. In March, 1914, the two houses, 48 and 50, were given as part payment for 565 Park avenue, which Dr. J. Morgan Howe bought from the Akron Building Company (Bing & Bing).

Park Avenue Residence Purchase.

John R. Ogden of the banking firm of F. B. Keech & Company sold his former residence at 83 Park avenue through the Douglas Robinson, Charles S. Brown Company. It is a four-story and basement house on lot 19.9x80, adjoining the northeast corner of 39th street, assessed at a valuation of \$61,000. J. L. Batzle, signer of the purchase contract, will take title, acting for the actual purchaser, who will have the house remodeled for his occupancy when the present tenancy of Mrs. Anna Williams expires in March.

Buyer for the Chambold.

The Chambold Court Realty Company sold to Joseph Jovans, represented by George G. Abramson, as attorney, through Sol Freidus & Company and Greenberg & Levy, the six story elevator apartment house, 100x152, at 66 to 72 Washington avenue, southeast corner of 162d street, known as Chambold Court. The property was held at \$300,000 and has a reported rent roll of \$40,000 a year. It was acquired last September by the present seller, from Sallie H. Walker.

Adds Lofts to Holdings.

Edward W. Browning has bought the two loft buildings at 135 to 141 West Twentieth street. They are six stories high and together have a frontage of ninety feet on the street and are 100 feet deep on the north side of the block between Sixth and Seventh avenues. The buildings were secured from the Seamen's Bank for Savings through Leopold Weil. These make nine buildings between Washington Square and Washington Heights purchased by Mr. Browning in the last two weeks.

Art Dealer Is Buyer.

Frank Partridge, dealer in art and antique furniture at 711 Fifth avenue, has bought through William B. May & Co. and Tucker, Speyers & Co. the modern six-story dwelling at 6 West Fifty-sixth street, on a lot 15x100.5 near Fifth avenue. Mr. Partridge will occupy it for his business as soon as the necessary alterations can be made. The property is assessed at \$110,000. The house was for many years occupied by the late Dr. Satterlee, but has been without a tenant for about a year. Duveen Brothers bought recently the residence of the late Frederick Meade at 1 West 56th street, directly opposite, and which adjoins their structure at the northwest corner of Fifth avenue.

Close Braender Deal.

I. B. Wakeman reported the closing of the deal for the Braender apartment house, a ten-story structure, at the south corner of Central Park West and 102d street, on a plot 100.1x117, reported in the Record and Guide last week. It was sold for the estate of Philip Braen-

der, who erected the house several years ago. It has been held at \$400,000, and shows an annual return of about \$52,000. The new owner is William Dewey, an investor.

Buys Six Bronx Apartments.

The Nason Realty Company has sold to Philip Wattenberg 1033, 1035, 1037, 1041, 1045, 1049, and 1053 Bryant avenue, six five-story houses, each on lot 40x100. The properties were held at \$300,000 and were sold for all cash above the mortgages. Selkin & Mintz were the brokers in the transaction. These properties were bought by the selling company in August, 1918, through the same brokers.

Manhattan.

South of 59th Street.

BANK ST.—Pepe & Brother sold for all cash for Mrs. Sarah Stephenson and others, 22 Bank st, a 3-sty brick dwelling, 19.11x40x93, to a Washington, D. C., client who will alter and occupy it for studio purposes.

PEARL ST.—Charles F. Noyes Co., in connection with the Douglas Robinson, Chas. S. Brown Co., sold for Jacob Lorillard 269 Pearl st, a 5-sty loft building, covering lot 17x61, and adjoining the northwest corner of Fulton st. The purchaser is a prominent operator who bought the property for resale or for rental. The transaction was for all cash.

WASHINGTON ST.—Cruikshank Co. sold for the Almy Realty Corporation 20 and 22 Washington st, a 2-sty business building, 36.8x75.2, adjoining the Whitehall Building courtyard.

41ST ST.—Henry Hof sold for the estate of Conrad Vogel the 4-sty building, 22.6x98.9, at 218 East 41st st to Robert E. Kelly, builder. It had been owned by the sellers since 1852. By this purchase Mr. Kelly now owns the five buildings from 214 to 222 East 41st st.

44TH ST.—M. Morgenthau, Jr., Co, sold for the Kineo Realty Co. the 3-sty and basement altered dwelling at 150 West 44th st, on lot 16.8x100.5. This completes the sale of the Kineo company's holdings in this section, the sale of its property at 141 to 145 West 43d st to the owner of the adjoining Hotel Woodstock having been announced last month.

LEXINGTON AV.—Gaines, Van Nostrand & Morrison, Inc., sold for H. B. Leckler et al the 3-sty brick and brownstone dwelling at 180 Lexington av, being the northwest corner of 31st st, on lot 21.5x47.10, to a client of James V. Graham. The property is assessed at \$24,500.

2D AV.—Henry Hof sold for George Hampton the 4-sty building at 829 2d av, on plot 27.6x92 irreg., to the Children's Aid Society, owners of the adjoining plot at the northwest corner of 44th st and 2d av. By this purchase the Children's Aid Society square out their present holding, giving them a plot of 80x100. The building will be extensively altered into a gymnasium and clubrooms.

North of 59th Street.

ARDEN ST.—Frederick T. Feary sold through the F. R. Wood-W. H. Dolson Co. the 5-sty apartment house at 20 Arden st, on plot 40x130.

61ST ST.—The Douglas Robinson, Charles S. Brown Co. sold for E. H. Norton the modern 5-sty American basement dwelling at 119 East 61st st, on a lot 20x102.2, near Park av. The new owner is Henry E. Poor, who will occupy the house.

64TH ST.—Pease & Elliman sold for the Beekman Estate Corporation the leasehold, 120 East 64th st, on lot 20xhalf the block.

65TH ST.—John E. Rousmaniere, of Rousmaniere, Williams & Co., draperies and cotton goods manufacturers, has purchased 115 East 65th st, a 3-sty and basement brownstone house, on a lot 20x102.2, between Lexington and Park avs, from an estate represented by Alfred C. Cox, Jr. The Douglas Robinson, Charles S. Brown Co. negotiated the deal. The new owner plans to remodel the house for his occupancy at a cost of \$35,000. The property was held in the market at \$50,000.

65TH ST.—Frederick Brown bought through Pease & Elliman from Martha C. Eising and Morris Joseph, 32 East 65th st, a 4-sty dwelling, 20x100, held at about \$55,000. Owners on the block include Franklin D. Roosevelt, Thomas Ewing, Goodhue Livingston and Thomas W. Lamont.

73D ST.—Ellis & Sinnott have bought for investment the 3-sty private garage, 25x100, at 170 East 73d st from the estate of James Stillman for \$30,000. R. J. Phillips & Co. were the brokers.

74TH ST.—Pease & Elliman sold for Grosvenor Aterbury and Stowe Phelps, the architects, the 5-sty dwelling at 116 East 74th st, 18.9x100. The purchaser will occupy.

95TH ST.—Charles Wynne resold to the A. E. M. Realty Co., the 5-sty flat, 20x100, at 70

West 95th st, which he took in part payment for 185 Audubon av.

102D ST.—The 6-sty apartment house, on a plot 37.6x100.11, at 326 and 328 East 102d st, near 2d av, has been sold by the Schwartz estate. The buyer is the 37 West Nineteenth Street Realty Company, which was represented by Arthur O. Ernst as attorney.

110TH ST.—Metropolitan Savings Bank sold the 2-sty stable at 207 East 110th st, 25x100.11, which it acquired about four years ago in foreclosure proceedings.

112TH ST.—James H. Cruikshank resold to Willy Eberhauss the 3-sty private dwelling at 116 East 112th st, on plot 17x4x100, assessed by the city at \$7,000. Harry Sugarman and E. A. Polak were the brokers.

112TH ST.—James H. Cruikshank purchased from Barbara Tausky the 3-sty dwelling at 116 East 112th st, size 17.4x100.11, assessed by the city at \$7,000. Charles E. Moore was the broker.

119TH ST.—Sarah Cohen has sold the 6-sty apartment house, 50x100.11, at 60 and 62 East 119th st.

125TH ST.—Arthur A. Goldstein sold for the Herzog Holding Co., Inc., 257 East 125th st, a 5-sty flat, on plot 28x100, held at \$18,000. The new owner is John McKee.

127TH ST.—A. Kane Co. sold for James M. Betts the 3-sty dwelling 221 West 127th st, on lot 15x99.11, to a client for investment.

130TH ST.—B. W. Smith sold for Marie Lang the 3-sty and basement dwelling at 215 West 130th st, on lot 19.6x99.11, near 7th av.

133D ST.—Daniel H. Jackson sold to Edward H. Burger 503-509 West 133d st, 100 ft. west of Amsterdam av, two 6-sty tenements, on plot 75x100. Each house is arranged for 24 families.

133D ST.—Edward W. Browning added two more apartment houses to his holdings through the purchase of the two 6-sty houses at 15 to 21 West 133d st from the State Realty Co., through Fred D. Menke. The houses cover a site 100x100 ft. and are occupied by 60 families.

135TH ST.—William Goldstone sold 246 and 248 West 135th st, two 3-sty dwellings, 37x99.11. The seller owns 250 to 256, adjoining.

136TH ST.—The three apartment houses at 246, 250 and 252 West 136th st have been sold by the Cooper Realty Co., representing Holzman Brothers, bankers. The buildings are six stories, each on plot 49.2x99.11, adjoining the southeast corner of 8th av, and are directly opposite the model open-stair tenements completed about a year ago. The purchaser is a client of Freidus & Co. and Joseph Harrison.

141ST ST.—F. R. Wood-W. H. Douson Co. sold for the Manufacturers Trust Co. the dwelling, 25x100, at 551 West 141st st.

147TH ST.—J. F. McKean bought from James H. Jackson 634 West 147th st, at the south corner of Riverside dr, 23.6x100, a 3-sty dwelling in possession of the seller for 22 years. L. J. Phillips & Co. were the brokers.

151ST ST.—Frederick Brown sold to Ethel Backer the 6-sty elevator apartment, 75x100, at 535 West 151st st, adjoining the northeast corner of Broadway, held at \$135,000. It has accommodations for 29 families and a reported rent roll of \$17,000 a year. Millard Veit was the broker.

173D ST.—The two 5-sty apartment houses at 644 to 650 West 173d st, 75x100, were sold for a third time within a week when the Nason Realty Co., Max Natanson, president, transferred his interest to a client of William S. Baker. The seller bought the property from the Jules Realty Co., which acquired it from Max Glickman and Samuel Lippman a week ago.

175TH ST.—Frederick Brown bought from John J. English 567 and 571 West 175th st, two 6-sty non-elevator apartment houses, on plot 100x112, between Audubon and St. Nicholas avs. They are arranged for 60 families and return an annual rental of \$25,000. They were held at \$190,000. William S. Baker was the broker in the transaction.

178TH ST.—McDowell & McMahon and M. I. Strunsky sold for Henry Van Arsdale, of Newark, N. J., to Lanzner & Kahn, Cara Court, a 5-sty apartment house, at 835 West 178th st, northwest corner of Northern av, 75x105, for about \$115,000. The house contains thirty apartments and rents for about \$16,000 a year.

CONVENT AV.—Duff & Brown Co. sold for the United States Trust Co. 334 Convent av, a 4-sty dwelling, on lot 25x95.

NAGLE AV.—Penzance Realty Co., Samuel Grubstein, president, sold 112 Nagle av, a 5-sty flat, 49x100, to Frederick Brown. Nehring Brothers were the brokers.

PARK AV.—Ruland & Whiting-Benjamin Corporation sold for the New York Title & Mortgage Co. the property at 1807-1813 Park av, two 5-sty flats, on a plot 63x90, to Dr. Israel Schlachetsky for investment. The property was held at \$60,000.

SHERMAN AV.—Butler & Baldwin sold for Bessie Livingston to a client for investment the new 5-sty non-elevator apartment house at 73-5 Sherman av, in the Dyckman section. This house has a frontage of 50 ft. and a depth of 100 ft. and adjoins the southeast corner of Thayer st. The property has been held at \$65,000.

Bronx.

KELLY ST.—Julius Winters sold to Mrs. Bessie Weiner 746 Kelly st, a 1-fam. brick dwelling, on lot 25x100. Leitner, Brener & Starr were the brokers.

STH ST.—Hugo Wabst sold for the Queen Mab Company the four brick houses on the south side of 8th st, about 250 ft. east of 4th av, Williamsbridge.

169TH ST.—Cahn & Pittman sold to Frank L. Norris, for investment, 878 East 169th st, a store and apartment property.

174TH ST.—Schwab & Co., in conjunction with Harry W. Davis, sold for a client the 5-sty new-law apartment house, 104 West 174th st, to the Benenson Realty Co., size 50x100; held at \$60,000. It was an all cash transaction.

190TH ST.—Joseph Robinson bought from Frederick Brown the 2-fam. house at 118 West 190th st, corner of Devoe ter, which was held at \$12,000. This was a cash transaction, the brokers being Greenfield & Saffir.

ANDREWS AV.—McLernon Bros. sold for a client to Vincent Riggio, of the American Tobacco Co., 2282 Andrews av, University Heights, on a plot 88x100. The house, which is just north of the campus of New York University, will be occupied by the new owners.

GARRISON AV.—Burnett-Weil Construction Co. sold to an investor 1002 Garrison av, a 5-sty flat, the last of three houses erected at that point

by the seller. The broker was Nathan Regensreich.

GRAND AV.—Cahn & Pittman have sold to a client of A. G. Bechmann the 5-sty apartment house, on plot 44x94, at 2426 Grand av, adjoining the southeast corner of Fordham rd. The sellers recently acquired this property through A. L. Guidone & Son.

GRAND CONCOURSE.—Frederick Brown sold to Matthew McNamara the 4-sty apartment house, on plot 50x80, at 2403 Grand Concourse. The holding price of the apartment was \$40,000. In part payment Mr. Brown took the 3-sty private house at 121 West 127th st, between Lenox and 7th avs, valued at \$9,000. William R. Lowe was the broker.

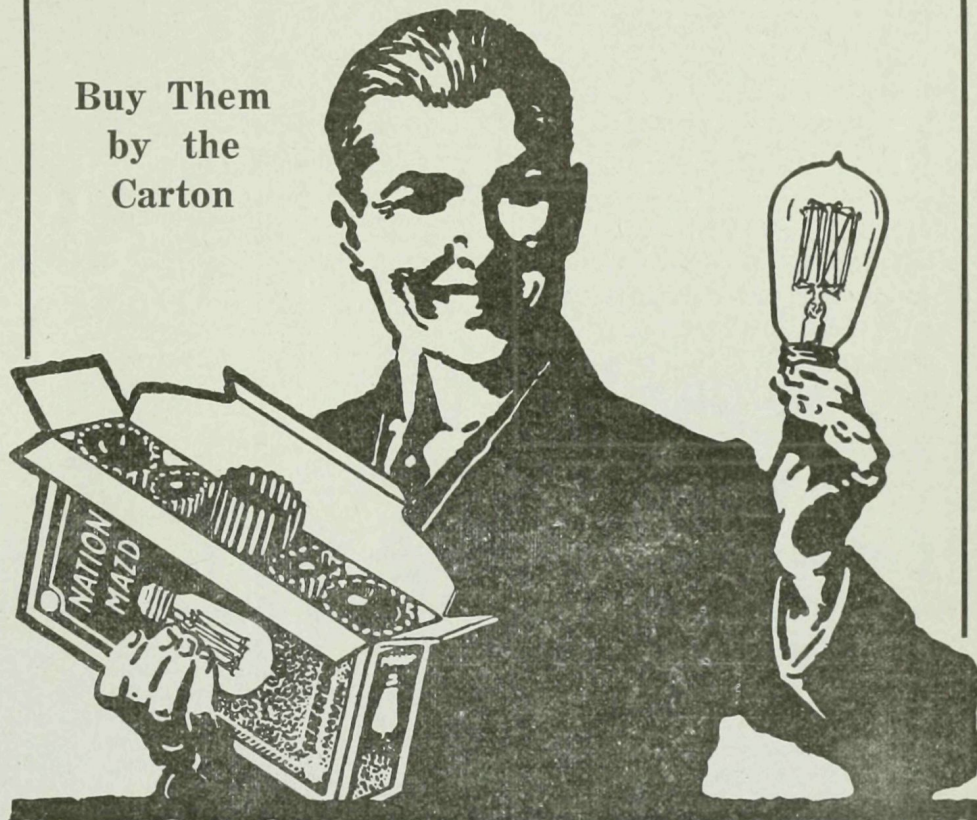
HARRISON AV.—The Morgenstern Brothers Syndicate sold to Joseph Gulinsky its contract to purchase 2109 Harrison av, a 5-sty house, on plot 75x100, adjoining the corner of 180th st. The house shows an annual income of \$14,000, and was held at \$90,000.

INTERVALE AV.—F. J. Guilfoyle & Co., Inc., sold for the P. K. B. Co. two lots on Intervale av, about 200 ft. north of Westchester av.

PROSPECT AV.—Benenson Realty Co., Benjamin Benenson, president, bought from the Friedman Brothers and Feinberg Construction Co. the 6-sty apartment house, 75.5x219.8x irreg., at 960 and 964 Prospect av, known as Tibury Court and held at \$165,000. L. J. Greenberger was the broker.

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NEW YORK

SHERMAN AV.—Bessie Livingston is reported to have sold the 5-sty apartment house at 73-75 Sherman av, on plot 50x100, adjoining the corner of Thayer st.

SOUTHERN BOULEVARD.—Alexander Selkin and David Mintz sold for the Henry Morgenthau Co. the 5-sty apartment, consisting of thirty families and four stores, at 911 Southern boulevard, on plot 76x105. It was held at \$90,000. Samuel Minskoff is the buyer.

STEBBINS AV.—Isidor Kahn sold for Dr. Julius Bondy, 1389 Stebbins av, a 4-sty new law flat, on plot 40x100, to an investor, for cash.

UNIVERSITY AV.—Cahn & Pittman purchased from Ida C. Butterworth the 5-sty new-law apartment 1711 University av, on plot 52.5x100, arranged for 20 families and held at \$65,000.

UNIVERSITY AV.—McLernon Brothers, in conjunction with L. Adler, sold for Elizabeth Shirley, to Leo Miller, the 2½-sty residence at 2206 University av, University Heights. The building is about 200 ft north of the campus of the New York University. The site is restricted to private dwellings until 1940

UNIVERSITY AV.—McLernon Bros. sold for a client to Regina Friedenberg for investment the 5-sty apartment house, 44x100, at 2338 University av, about 250 ft. south of Fordham rd.

VALENTINE AV.—Morris Sax sold for Christian Johansen 2694 Valentine av, a 5-sty new-law apartment, on plot 40x100, to an investor. It was an all-cash transaction.

WILKINS AV.—Rubin & Lefkowitz sold for Benenson Realty Co., Benjamin Benenson, president, 1447 Wilkins av, a 6-sty apartment house, 56x98, held at \$75,000. There are thirty apartments and four stores in the building, which has a reported rent roll of \$11,000 a year.

Brooklyn.

UNION ST.—Charles E. Rickerson sold for Charles H. Fletcher the 2-sty brick stable at 788 Union st, between 6th and 7th avs.

STOCKHOLM ST.—R. A. Schlesing sold for William Hiss to Jennie Cohen the 2-sty brick shop at 120 Stockholm st.

3D ST.—The Clinton Trading Corporation of Brooklyn sold to Louis J. Druss a 4-sty brick dwelling at 2749 West 3d st, Coney Island, on a plot 30x100. Bernard Berenberg was the broker in the transaction.

12TH ST.—The Barfell Realty Co. bought from Meister Builders, Inc., the 2-sty, 2-fam. cottage at 1583 East 12th st.

51ST ST.—Tutino & Cerny sold for Mrs. Mina Erickson to a client, for investment, the 3-sty, 3-fam. dwelling 457 51st st.

59TH ST.—B. J. Sforza sold for Cortes Cavanaugh to Michael Rizzo, for occupancy, the 2-sty, 2-fam. cottage, on plot 42x100, at 1524 59th st.

68TH ST.—B. J. Sforza sold for Lorenzo Vanata to a client for occupancy the 1-fam. brick dwelling at 1362 68th st.

70TH ST.—Meister Builders, Inc., sold 1832 70th st, a 2½-sty 2-fam. house, on lot 20x100.

77TH ST.—Meister Builders, Inc., purchased from Clarence A. Snear the two 1-fam. cottages, on plot 62x100, at 1352 and 1356 77th st.

94TH ST.—Frank A. Seaver & Co. sold for H. A. Maine to an investor, 238 94th st, a 2-fam. brick house.

ST. MARKS AV.—Hudson Maxim, the inventor and writer, has sold to a client of the Bulkley & Horton Co. 698 St. Marks av, a 3-sty dwelling, on lot 20x100.

RECENT LEASES.**Closes \$3,000,000 Leases.**

Edward W. Browning closed leases aggregating more than \$3,000,000. The largest is a twenty-one-year lease of the World's Tower Building and World's Tower Annex at 108 to 112 West Fortieth street, just off Broadway, to the Point Realty Corporation, Louis K. Schwartz, president. This is a modern thirty-story office building, 75x100, erected by Mr. Browning about six years ago. The Point Realty Corporation plans extensive alterations. J. Robert Reuben was the attorney for the lessee.

The other deals closed by Mr. Browning affect the Southdale apartment house, 100x100, arranged for sixty families, to J. Granat; the six-story elevator apartment house, 54 and 56 East 129th street, known as the Nobel, to J. Klein; the northwest corner of Convent avenue and 150th street, known as the Kenway, to Charles Juster, and the Royal Crown apartment, 14-26 East Twenty-seventh street, to Abraham Arkin.

Long Term West Side Lease.

Gifford Pinchot has leased his six-story business property at 21 West 45th street to a client of A. J. Robertson for a period of twenty-one years, subject to the existing leases. The property is just west of the Silo Building at the Fifth avenue corner leased recently by H. Jaeckel & Sons for twenty-one years. The lessee will operate the building.

Twenty-Year Restaurant Lease.

"Theodore," the head waiter of the St. Regis Hotel, has taken a twenty-year lease for the building, 13 East 55th street, from David Mahany and Mrs. Ellen Mittendorf. The present residence will be extensively altered, making a restaurant with a 22-foot ceiling and small apartments on the upper floors, at a cost of \$20,000. An extension will be built, and the front will be changed to an old French style, and will be known as "Restaurant L'Aiglon." Royal Scott Gulden was the broker in the deal.

Royalton Changes Hands.

Daniel P. Ritchey sold for Harry S. Proctor his lease and furnishings of the Royalton Apartment Hotel, 42 West 72d street, to H. Stanley Green, recently of the Hotel Marie Antoinette, and secured a ten-year extension of the present lease from Edward W. Browning, the owner. Mr. Green takes possession as of January 16. The hotel contains fifty-two apartments, all under lease until October, 1919.

Costly Window Space.

Value of window space is demonstrated by a lease made by the Schulte Cigar Stores Company in the building at the northwest corner of Broadway and Warren street. Harry Karhulas, dealer in fruits, leased the window space twelve feet wide by two feet six inches deep for \$960 a year. This rental approximates \$2.66 a square foot a month. The lease is for ten years. Another interesting lease includes part of store, cellar and show window in 1482 Broadway, southeast corner of 43d street, made by the Gray Drug Company to Frank Kalen, from January 6 to December 31, at an annual rental of \$10,000.

Forsythe Firm in Lease.

John Forsythe & Sons leased from May 1 the six-story building, 27.6x100, at 590 Fifth avenue, adjoining the Black, Starr & Frost building, at the southwest corner of 48th street, for twenty-one years, from Mrs. Hermine Haan, through Rice & Hill, at an annual rental of more than \$30,000. The property is now occupied by Scott & Fowles, picture dealers, and several other firms, but as the lease of Forsythe & Sons on their present home, 3 West 42d street, does not expire for a few years, no immediate change is contemplated in the occupancy of the Fifth avenue building.

Manhattan.

ALBERT B. ASHFORTH, INC., leased space in the Acker, Merrill & Condit Building, southwest corner of 5th av and 36th st, to Joseph Brandt & Brother, Ehreel & Meriam, E. Robinson, Helen Derby, Miss Katherine Morris, Mrs. Claire Decker; space in 50 Broad st, to Dickenson & Gaskell, Inc., George W. Moss, H. C. Loup & Co.; Paint & Varnish Works, Inc.; the top floor of 32 West 32d st, to Newman & Reifer; space in the St. Paul Building, 220 Broadway, to Charles E. Piper, William Radford, Herman P. Hevenor, Henry McClure, Irving Kirschbaum, William F. Coon, Henry Pomeroline and George R. Laible, Jorden H. Oelsen.

THE BRETT & GOODE CO. subleased for H. J. Schless & Co. the northerly half of the 5th floor, containing about 7,000 sq. ft., at 424-438 West 33d st to the Butte Litho Co.

CUSHMAN & WAKEFIELD, INC., leased a large suite of offices in 50 East 42d st to the Scandinavian American Trading Co.

DUROSS COMPANY leased for Clarence Stephens, of Pittsfield, Mass., the building at 626-630 West 24th st to the MaHoney Auto Truck Co. for eight years; for Thomas McBride the building at 272 West 19th st to William Costello; for the U. S. Trust Co. part of 103 West 14th st to the Montessori Educational Toy Co.; and for the Couege of St. Francis Xavier the building at 139 West 16th st to Luke J. Conolly.

DWIGHT, ARCHIBALD & PERRY, INC., leased the entire building at 242 West 20th st, to M. Stinka; space at 221 Fulton st, to E. C. Paige; lofts, at 154-6 West 32d st, to Isaac Roth, Goldstein & Goldberg, Klein & Jelin, Shipiro & Satz; lofts at 466 6th av, to Shakolnik, Rosenfeld & Stein; space at 440 4th av, to Samuel Kavanow, and at 119-21 West 23d st, to Samuel Rosenthal, Parisian Embroidery Co., M. Tobia.

DOUGLAS L. ELLIMAN & CO. have leased for Mrs. M. D. Shonts her furnished apartment at 670 Park av to Kenneth B. Schley, of Moore & Schley; also the last remaining duplex apartment at 471 Park av, corner 58th st, to James B. Taylor, Jr.; a large apartment at 535 Park av to Mrs. Oscar Scherer; also an apartment at 471 Park av, corner 58th st, to E. B. Schley; the 2-sty house, remodeled from a stable, at 152 East 36th st for Mrs. H. E. Appleton to Henry T. Eaton.

J. ARTHUR FISCHER leased to E. Emly a studio at 111 West 48th st; to Mildred Kern and George Gammara studio apartments in 61 West 37th st; to Catharine Candler the 4-sty dwelling 242 East 34th st; to G. Shields the 4-sty dwelling 466 West 34th st.

HEIL & STERN leased in conjunction with Fred'k Fox & Co. in 40-6 West 25th st the 3d floor to Harry Rubin; also in conjunction with Marston & Co. in 13-15 West 27th st the 9th floor to Revera Coat Co.; also in conjunction with Bastine & Co. 91-3 5th av the 5th floor to Schiff & Solomon; and in conjunction with Spear & Co. 49-51 West 23d st the 7th floor to Michael Addison.

M. & L. HESS, INC., leased the 17th floor at 906 Broadway, northeast corner of 20th st, containing 16,000 sq. ft., to the Franco Corset Co. for a term of years at a rental aggregating \$60,000; also leased the 6th floor at 71 5th av, containing 13,000 sq. ft., to Hecht, Wolf & Co., clothing, the lease being for a term of years at a rental aggregating \$30,000.

HENRY HOF leased to E. G. Soltman the store and basement at 202 East 42d st, and also to Holmstrom & Palmer the store and basement at 615 3d av.

THE HOUGHTON COMPANY leased for Maurice Mandelbaum the 4-sty dwelling 48 West 8th st to Harris Parr.

CHARLES F. NOYES CO. leased for the Kalfa Realty Co. the store at 561 Lexington av to John G. Giessen for a long term of years; also the store and basement of 46 Gold st to the Maas & Waldstein Co. for five years.

PEASE & ELLIMAN leased furnished apartments in 454 Riverside dr for William H. Samson to Mrs. Marion R. Kemp; in 23 East 53d st for Percy Griffin to Mrs. Margaret Bowden; in 116 East 55th st for G. J. Kinberg to Robert A. Dahn; and in 51 East 58th st for Mrs. C. W. Atwell to Mrs. J. M. Steele; for William H. Goadby, executor, the 4-sty dwelling at 71 East 55th st to Kenneth Boardman; also apartments as follows: in 471 Park av for D. L. Elliman & Co., as agents, to Francis H. Sisson, vice-president of the Guaranty Trust Co.; in 514 Madison av for M. Villares to Mrs. Young; in 24 West 47th st H. Dittler; in 50 East 61st st for W. T. Middleton to Dr. Calvin E. Williams; in 46 West 73d st for Frederick Zittel & Sons, as agents, to Sigourney Mellor; and in 150 West 80th st for Marvin H. Greene to Luther Becker; leased a suite of offices for the Transocean Commerce and Finance Corporation to Harry D. Brandyce at 63 Wall st; the same brokers leased for the United States Realty & Improvement Co. offices at 67 Wall st to Whitehall & Co.; and a floor in 44 West 57th st for Morris Kosofsky to Wolf Grossman.

SPEAR & CO., in conjunction with Hermann, Voorhees & Floyd, rented for the Hermanos Realty Co., who were represented by Olin, Clarke & Phelps, as attorneys, the entire building 129-131 Greene st for a term of years to the General Merchandise & Warehouse Co., now located at 158 Wooster st.

WM. A. WHITE & SONS leased to Nathan Weiss and Morris Heffer a loft at 97 Wooster st, and to John V. Wallace and Arthur E. Lloyd the store and basement and first loft at 208-210 Wooster st; at 48 West 27th st, space to Benjamin Wasser and Robert Kaplan, and to the Feld Button and Trimming Co., and for L. Tanenbaum, Strauss & Co. to Hyman Friedman a loft at 145 Spring st.

RULAND & WHITING-BENJAMIN CORPORATION leased the 7th floor front west of 17-19 West 45th st to the Marshal Jewelry Co., Inc.; also the 6th floor west in the same building to the Quantity Survey Co.

REAL ESTATE NOTES.

FOLSOM BROTHERS (INC.) have been appointed management agents for 122, 124 and 126 West 48th st.

JOHN J. LEONARD is the purchaser of the dwellings, 229 to 233 West 129th st, sold recently by the Lawyers Mortgage Co. through Ernest T. Bower.

WM. A. WHITE & SONS have been appointed agents for the property recently sold by the Preferred City Real Estate Co., at 91 Malden Lane, a 4-sty mercantile building, between Gold and Pearl sts.

BULKLEY & HORTON CO. has been appointed management agents for the following: 784, 786, 790, 794, 798 and 802 St. Johns pl, 1235 Dean st, 128 Senator st and 238, 240 and 250 88th st, Brooklyn.

CHARLES F. NOYES CO. has been appointed by Charles C. Sloane managing agent of the 5-sty loft building 368 Bleecker st and 91 Charles st, and for Early Wood the Noyes Co. has been appointed agent of the 5-sty loft building 81 Greene st.

THE QUEENSBORO CORPORATION, E. A. Macdougall, president, has taken Manhattan offices at 50 East 42d st. The executive offices will be maintained in the Bridge Plaza, Long Island City.

F. G. RANDALL, who has been occupying the position of general secretary of the Y. M. C. A. in France, has returned to the city, and F. R. Howe, who is at present working with the staff of Otto Eidlitz, is expected to return about Feb. 1. Wallace J. Hargrove will divide his time between the new office and the Long Island City one.

FREDERICK R. WOOD, formerly of the F. R. Wood-W. H. Dolson Co., with main office at Broadway and 80th st, has formed a new company under the firm name of F. R. Wood & Co., Inc., and has opened new offices at 128 West 72d st, west of Columbus av. The new firm will conduct a general real estate business. Mr. Wood has been an active member of the Real Estate Board for some 19 years, serving as governor in 1907-1910 and was vice-president in 1909.

HERBERT A. SHERMAN, JR., who was a second lieutenant of infantry, U. S. A., has returned from the service and will continue the real estate agency, auction and brokerage business formerly carried on by his father, the late Herbert A. Sherman. His offices are at 20 Nassau st and 41 East 41st st.

Net Profits Show Big Gain.

The trustees of the Title Guarantee and Trust Company made the following report to the stockholders at the annual meeting, held January 21, 1919:

The company's net profits for the year were \$1,033,269. This pays our dividend and adds \$33,269 to the undivided profits. Compared with last year's net earnings of only \$303,284, this showing is gratifying. The real business earnings for 1917, however, amounted to \$1,227,543, but at the close of the year it was necessary to charge off \$924,259 from our securities. This year, instead, we had a profit on the sale of securities in excess of their charged-down book values amounting to \$107,710.

Our business was poor because the Boroughs of Manhattan and Bronx did the smallest real estate business in more than fifteen years. The Borough of Brooklyn fared better and is entirely responsible for our title and mortgage profits for the year. Manhattan, Bronx, Richmond and Queens all show losses. In 1906 there were recorded in Manhattan and the Bronx 32,717 deeds, while last year there were recorded only 10,359 deeds, or 31 per cent. as many. The mortgages have fallen off during the same 13 years from 27,991 to 4,197 and number 15 per cent. as many. The mortgages totaled in 1906 more than \$872,000,000, while in 1918 they amounted to only a little over \$132,000,000, or 15 per cent. as much.

Brooklyn also shows a falling off in 1918 to 50 per cent. in deeds and to 35 per cent. in mortgages of the number recorded in 1906, but there is this comfort in the Brooklyn statistics—1918 is a little better than 1917. Brooklyn is the borough where the turn for the better has evidently been made. She recorded last year twice as many deeds

FREDERICK BROWN

Real Estate Operator

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IN THE RECORD AND GUIDE BUYER AND SELLER MEET

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840 BROADWAY, N. Y. C.

IN THE RECORD AND GUIDE BUYER AND SELLER MEET


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MAZDA STYLE TUNGSTEN LAMPS

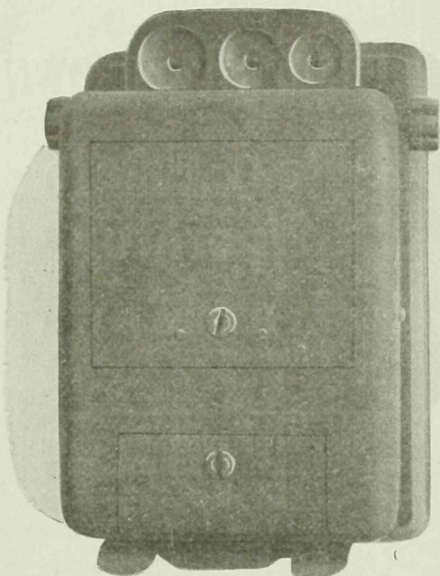
Watts	Edison's Price	Our Price
10, 15, 25		
40, 50	\$.35	\$0.24½
60	.40	.28
100	.85	.60

MAZDA STYLE NITROGEN LAMPS

Watts	Edison's Price	Our Price
75	\$.70	\$.49
100	1.10	.77
150	1.65	1.15½
200	2.20	1.54

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Wants and Offers, For Sale and For Rent—Rate 15c. per line; count six words to the line.

Employers anxious to secure help (clerical or professional), or employees wishing to obtain a position or better a present one will find this department of the Record and Guide the quickest and most direct method of bringing their wants to the attention of the largest number of interested readers, in the real estate or building professions.

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

PROPOSAL

NOTICE TO CONTRACTORS: Sealed proposals for Construction Work—Screens and Guards—Additional Window Guards for Two Cottages of Farm Group, New York State Reformatory for Women, Bedford Hills, N. Y., will be received by Mr. Wm. G. Barrett, President of the Board of Managers, New York State Reformatory for Women, Bedford Hills, N. Y., until 10:30 A. M. on Friday, February 14, 1919, 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 the 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 within thirty (30) days after official notice of award of contract and in accordance with the terms of Specification No. 3116-R. The right is reserved to reject any or all bids. Drawings and specifications and blank forms of proposal 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, 1715 Tribune Building, and at the Department of Architecture, Capitol, Albany, N. Y. Drawings and specifications and blank forms of proposal 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: January 15, 1919.

SITUATIONS WANTED.

STENOGRAPHER, young lady, real estate and insurance; 8 years’ experience; would like to change position for an active office; Christian. Box 553, Record and Guide.

A THOROUGHLY experienced collecting, leasing and renting agency young man with 12 years’ experience in real estate, seeks a progressive firm; Christian. Box 554, Record and Guide.

A THOROUGHLY competent experienced realty man; sales, leasing, management; having exceptional knowledge values; energy, tact and initiative; seeks the “right” opening; highest credentials. Box 519 Record and Guide.

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WANTED by responsible party, modern apartment building, constructed in good resident district; will pay net rental equal 5½% on fair valuation of lot and 7½% on building construction cost. Address Box 549, Record and Guide.

PRELIMINARY SURVEY & ESTIMATES on contemplated alterations or improvements of all classes of commercial and manufacturing buildings made without charge. **CHARLES PAFF & CO., Architects and Engineers, 38 Park Row.**

FOR SALE—Record and Guide for 1902 to 1916; well bound; perfect order.
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as Manhattan and the Bronx together, and more than three times as many mortgages. The Brooklyn mortgages seem to have been of smaller average size in 1918 than in 1917, the totals for about the same number of mortgages having been \$45,000,000 and \$57,000,000 respectively. This indicates that the small home owner in Brooklyn has not been greatly affected by existing conditions. The man that has saved money to buy a house apparently has bought it, regardless of the financial troubles of the world in general.

The capacity of the company to handle the business of the community is just as great as it ever was and if the real estate business for Greater New York ever assumes its old proportions, we feel confident that our earnings will do the same. We believe that our office administration is economical and efficient. Because of the smaller business, the title expenditures in the New York office have been reduced during the year \$140,000. Westchester shows a saving of \$10,000; Brooklyn a saving of \$53,000 in her title department and \$52,000 in her banking expenses. Jamaica shows a saving of \$15,000 in her title expenses. In every case, however, income from the business has been reduced so much more that the net earnings of the title departments are less than last year with the one exception of the Kings County business, where the net profits are \$24,000 greater than last year.

In our Banking Department the net earnings for the year were \$471,000 and the profit on the sale of securities above the reduced book values was \$107,710, making a total profit of \$578,710.

The deposits on December 31, 1917, were approximately thirty million dollars, and on December 31, 1918, twenty-eight and one-half millions. This falling off in deposits is accounted for largely by reason of withdrawals by depositors for purchase of the various Liberty Loans and Certificates of Indebtedness of the Government.

The total amount of mortgages sold during the year by the company is a little over \$19,900,000; of this amount about \$6,500,000 was loaned in New York and \$12,500,000 in Brooklyn. In 1906 the company sold \$73,000,000. The figures show how little business, comparatively, there has been for us in connection with mortgages.

This is a very good record for a time when outside investments were tempting and when money has been scarce. It is our belief that when a ready lending market comes again, it will tax our resources to supply enough of these certificates to meet the demand.

The mortgage market is undoubtedly brightening. We have received more good applications in the last month than we have in the six months preceding. The savings banks again are in the market for good mortgages.

It is not time yet to consider building loans. The price of material is so high and the scale of rents so low in comparison with the cost of erecting a new building and running it that it is impossible to build new buildings, save possibly downtown office buildings, and show a proper income on the investment. Buildings now in existence can be purchased at prices that will pay better incomes than any new buildings that can be built, with materials at their present prices. As a result, lenders do not want to advance money to construct buildings that are not needed. In Manhattan and the Bronx in particular, the lack of space for living purposes is not yet severely felt. Rents are higher, but the increase has not been enough to offset the increased cost of operation.

REAL ESTATE STATISTICS

Record of Conveyances, Mortgages, Mortgage Extensions and Building Permits Filed in Each Borough During the Week.

(Arranged with figures for the corresponding week of 1918. Following each weekly table is a résumé from January 1 to date.)

MANHATTAN.

Conveyances.

	1919 Jan. 16 to 22	1918 Jan. 18 to 24
Total No.	97	79
Assessed Value	\$4,522,500	\$5,231,600
No. with consideration	14	24
Consideration	\$428,100	\$510,568
Assessed Value	\$552,500	\$589,300
Jan. 1 to 22		
Total No.	398	379
Assessed Value	\$18,956,000	\$18,236,300
No. with consideration	53	72
Consideration	\$1,906,550	\$3,595,238
Assessed Value	\$2,227,800	\$4,257,800

Mortgages.

	1919 Jan. 17 to 22	1918 Jan. 18 to 24
Total No.	31	35
Amount	\$842,471	\$565,700
To Banks & Ins. Cos.	7	7
Amount	\$280,500	\$94,000
No. at 6%	11	15
Amount	\$82,693	\$266,400
No. at 5½%	8	6
Amount	\$549,000	\$86,000
No. at 5%	2	9
Amount	\$25,000	\$136,300
No. at 4½%		
Amount		
No. at 4%		1
Amount		\$15,000
Unusual Rates		
Amount		
Interest not given	10	4
Amount	\$185,778	\$62,000
Jan. 1 to 22		
Total No.	178	155
Amount	\$2,735,683	\$4,174,062
To Banks & Ins. Cos.	30	30
Amount	\$984,800	\$2,893,250

Mortgage Extensions.

	1919 Jan. 17 to 22	1918 Jan. 18 to 24
Total No.	16	21
Amount	\$1,120,000	\$1,961,500
To Banks & Ins. Cos.	7	10
Amount	\$958,500	\$1,620,000
Jan. 1 to 22		
Total No.	85	75
Amount	\$7,140,950	\$3,466,650
To Banks & Ins. Cos.	46	21
Amount	\$6,171,950	\$1,917,150

Building Permits.

	1919 Jan. 18 to 23	1918 Jan. 19 to 25
New Buildings	4	4
Cost	\$656,800	\$872,000
Alterations	\$95,210	\$57,850
Jan. 1 to 23		
New Buildings	9	14
Cost	\$876,050	\$1,380,700
Alterations	\$466,450	\$513,050

BRONX.

Conveyances.

	1919 Jan. 17 to 22	1918 Jan. 18 to 24
Total No.	73	85
No. with consideration	11	25
Consideration	\$65,901	\$363,325
Jan. 1 to 22		
Total No.	260	312
No. with consideration	24	78
Consideration	\$176,301	\$711,783

Mortgages.

	1919 Jan. 17 to 22	1918 Jan. 18 to 24
Total No.	27	77
Amount	\$112,525	\$384,297
To Banks & Ins. Cos.		3
Amount		\$88,000
No. at 6%	19	21
Amount	\$81,675	\$125,210
No. at 5½%	2	26
Amount	\$15,000	\$135,707
No. at 5%	3	
Amount	\$11,250	\$46,055
No. at 4½%		17
Amount		\$51,125
Unusual rates		
Amount		
Interest not given	3	4
Amount	\$4,600	\$35,500

	Jan. 1 to 22	Jan. 1 to 24
Total No.	100	201
Amount	\$478,911	\$891,533
To Banks & Ins. Cos.	6	5
Amount	\$120,000	\$95,000

Mortgage Extensions.

	1919 Jan. 17 to 22	1918 Jan. 18 to 24
Total No.	10	4
Amount	\$316,400	\$53,500
To Banks & Ins. Cos.	3	2
Amount	\$236,000	\$40,500
Jan. 1 to 22		
Total No.	32	19
Amount	\$749,650	\$362,170
To Banks & Ins. Cos.	10	7
Amount	\$438,000	\$115,500

Building Permits.

	1919 Jan. 17 to 22	1918 Jan. 18 to 24
New Buildings	1	3
Cost	\$1,800	\$256,000
Alterations	\$3,300	2,800
Jan. 1 to 22		
New Building	6	8
Cost	\$36,940	\$341,000
Alterations	\$17,400	\$4,550

BROOKLYN.

Conveyances

	1919 Jan. 16 to 21	1918 Jan. 17 to 23
Total No.	342	283
No. with consideration	21	20
Consideration	\$158,295	\$237,438
Jan. 1 to 21		
Total No.	1,300	1,110
No. with consideration	65	92
Consideration	\$526,105	\$765,293

Mortgages.

	1919 Jan. 16 to 21	1918 Jan. 17 to 23
Total No.	253	172
Amount	\$707,573	\$557,840
To Banks & Ins. Cos.	17	22
Amount	\$67,250	\$78,500
No. at 6%	172	106
Amount	\$429,623	\$255,760
No. at 5½%	43	26
Amount	\$133,875	\$132,050
No. at 5%	22	21
Amount	\$98,300	\$130,730
Unusual rates	2	1
Amount	\$4,000	\$1,000
Interest not given	14	18
Amount	\$41,775	\$38,800
Jan. 1 to 21		
Total No.	795	592
Amount	\$2,838,974	\$2,755,138
To Banks & Ins. Cos.	69	77
Amount	\$355,250	\$448,000

Building Permits.

	1919 Jan. 17 to 21	1918 Jan. 18 to 24
New Buildings	40	20
Cost	\$281,000	\$180,900
Alterations	\$135,425	\$89,050
Jan. 1 to 21		
New Buildings	239	62
Cost	\$1,065,725	\$1,012,650
Alterations	\$374,890	\$185,575

QUEENS

Building Permits.

	1919 Jan. 17 to 21	1918 Jan. 18 to 24
New Buildings	5	23
Cost	\$19,340	\$42,000
Alterations	\$4,194	\$3,270
Jan. 1 to 21		
New Buildings	54	44
Cost	\$193,905	\$133,650
Alterations	\$36,894	\$14,935

RICHMOND.

Building Permits.

	1919 Jan. 17 to 21	1918 Jan. 18 to 24
New Buildings	9	2
Cost	\$15,550	\$6,000
Alterations	\$2,775	\$2,750
Jan. 1 to 21		
New Buildings	23	10
Cost	\$115,350	\$23,600
Alterations	\$5,230	\$3,275

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BUILDING SECTION

Government Plans For Aiding General Building Program

Surplus Stocks of Building Material in Hands of Government Not Large— How These Supplies Will Be Marketed

Washington, January 23.

APPROPRIATIONS of \$100,000,000 for expenditures on public works to prevent unemployment is proposed in a bill introduced by Senator Kenyon (Iowa), Republican, in charge of the Senate investigation of labor conditions. The bill would create an agency known as the United States Emergency Public Works Board to supervise expenditure of the fund and to have general charge of Federal, State and municipal developments to check unemployment is planned under the bill.

Besides the \$100,000,000 emergency fund Senator Kenyon proposed to authorize advances by the War Finance Corporation to the extent of the \$300,000,000 upon approval of the Federal board, for public works certified to be necessary by the Secretary of Labor to prevent unemployment.

F. T. Miller, Director Division of Public Works and Construction Development, Department of Labor, has issued the following statement:

"Contracts for 800 public school houses, totaling some eighty million dollars, have been held up as a result of the war, according to a partial tabulation of building conditions throughout the United States, which has been made by the Statistical Section of the Division of Public Works and Construction Development, U. S. Department of Labor. It is estimated that the completed tabulation will show that these school projects, now being held in abeyance, aggregate more than one hundred million dollars.

"In round numbers, this is about one dollar per capita throughout the United States. As school buildings are customarily financed on twenty-year serial bonds, this means an installment payment of about five cents per capita per year by the people of this country, if they would have their school program put through at the present time.

"Assuming that a decrease of twenty per cent. in construction costs might develop during the next four or five years, and this is regarded by many as a maximum decrease, the immediate completion of the nation's school program would involve an excess of only one cent per capita per year over the per capita cost, even if construction were delayed for several years.

"The educators of the country ask, shall the country have its schools now at five cents per capita per year, or delay having them for four or five years in order to buy them at four cents per capita per year?

"To interest the nation in forwarding this particular work is one of the undertakings of this new division of the Department of Labor. In this purpose it has the support not only of educators, but of sociologists. They believe that the nation-wide lack of public school accommodations, which is known to all, is one of the earliest problems that must be solved with others that belong to the reconstruction period."

Plans for close cooperation between the Government and industry in the sale of surplus government supplies are being worked out by the Director of Sales of the War Department and the War Service Executive Committee of American Industries.

The War Service Executive Committee, recently named by the new advisory council comprising the chairmen of the country's nearly 400 War Service Committee, consists of the members of the Executive Committee of the Chamber of

Commerce of the United States with the addition of others to make it more completely representative of all the groups of American industry. The members now are as follows:

Joseph H. Defrees, Chicago, Ill., chairman; E. A. Filene, Boston, Mass.; A. C. Bedford, New York; W. L. Clause, Pittsburgh, Pa.; Lewis E. Pierson, New York; R. G. Rhett, Charleston, S. C.; Homer L. Ferguson, Newport News, Va.; Harry A. Blat, Galveston, Tex.; William Butterworth, Moline, Ill.; L. S. Gillette, Minneapolis, Minn.; E. T. Meredith, Des Moines, Iowa; Harry A. Wheeler, Chicago, Ill.; James R. MacColl, Pawtucket, R. I.; Charles H. McDowell, Chicago, Ill.; August H. Vogel, Milwaukee, Wis.; E. W. Rice, Jr., New York; C. S. Brantingham, Rockford, Ill.; Charles C. Ashbury, Philadelphia, Pa.; William Ritter, Columbus, Ohio; James Bell, Minneapolis, Minn.

The policy of the Government with respect to the sale of supplies, as outlined by C. W. Hare, Director of Sales, will be to consult representatives of the industries concerned whenever sales are to be made in volume likely to disturb trade conditions.

A bulletin sent out by the War Service Executive Committee gives estimates of the amount of building materials the Government has on hand. Accuracy in the estimates, the bulletin sets forth, is not possible, but there is reason to believe the figures do not contain an error larger than 25 per cent. The estimates follow:

Commodity.	Quantity.
Brick	14,516,000
Hollow tile (pcs).....	2,233,403
Lumber, ft. B. M., veneers and plywood....	350,000,000
Cement (bbls.).....	115,523
Lime (bbls.).....	77,560
Flue linings (lin. ft.).....	29,226
Metal lath (sq. ft.).....	1,122,313
Wood lath (M).....	2,695
Wallboard (all kinds).....	5,406,429
Roofing—rolls	202,208
Building papers—rolls.....	52,377
Nails—asst. sizes (kegs).....	159,622
Reinforcing steel (tons).....	3,000
Sewer pipe—asst. sizes (lin. ft.).....	577,407
Wood shingles (M).....	908

Some idea of the way in which surplus stocks will be handled may be gained from the action taken with respect to machine tools. On January 15 representative manufacturers of machine tools met with the Director of Sales.

Facts were brought out at this meeting which indicated that the immense and vague figures which have recently been circulated in the public press as the value of the surplus Government-owned machine tools which would soon be put on the market were not warranted. It was stated that the industries can absorb within a reasonable time all the surplus Government-owned standard machine tool equipment without being seriously disarranged.

The following tentative agreement, highly satisfactory both to the representatives of the Government and to the trade, was made:

The inventory of all machine tools and equipment which is being made will be expedited to the greatest possible extent.

(Continued on page 117)

Says Prices for Lumber Will Remain High for Many Years

Additional Cost from Stump to Consumer Will Act to Prevent Reduction—What Federal Government Is Doing for Building Industry

UPON the question of the probable prices of lumber in the future, Mr. J. B. Tisdale, of the Tisdale Lumber Company, says:

"The entire building industry is at a standstill with apparently no general plan of reconstruction, which, I believe, is because of the erroneous idea that all materials must drop in price.

"As far as lumber is concerned there cannot be any reduction in price for years, because of the additional costs all along the line, from the stump to the consumer.

"The manufacturer is paying to-day almost double the wages he did in 1915, and his food, supplies, machinery, etc., have advanced 75 per cent. Rail freights have advanced 25 per cent., and steamer rates are double in some cases. Handling costs in the retail yards have advanced 50 per cent. or more, due to the high cost of labor and supplies.

"Aside from this we have an ever-increasing demand for lumber from Europe, and several large blocks of stock have recently been sold to go to France.

"Since December 1 the price of long leaf Yellow Pine has been advanced, and a few mills have advanced prices on short leaf timber and boards.

"For the past ten years there has been no adequate return on the millions invested in the lumber industry, and these prices must be maintained to show even a narrow margin over actual costs.

"Now that the war is won we owe it to the men who helped win it to promote building activity by making liberal loans based on these new values.

"Over-conservatism at this time may lead to very serious consequences."

Correspondence bearing on the Government's attitude on plans for promoting building is interesting:

DEPARTMENT OF LABOR.

Washington, January 7, 1919.

Mr. J. B. Tisdale, Astoria, Long Island:

To make certain that the statement in your letter of December 19, quoted from the New York Times, was incorrect, it has been necessary for us to inquire from all the possible agencies which might have taken some action in discouraging the savings banks and other loaning institutions from making loans to the building industry or for any other purpose. We are glad to be able to inform you that no such action has been taken by the Federal Reserve Board or by any other agency with which the Federal Reserve Board has any contact or relationship.

As far as the Department of Labor is concerned, we are making every effort to stimulate the development of necessary public works by the states and cities during 1919. We shall shortly know the programs of five hundred cities. We can already estimate that the amount of public works will be well above the normal amount of \$600,000,000 per annum, and we have every confidence that both public and private building will go forward in large volume.

Furthermore, it is the definite policy of the Government, as announced in the President's message and as followed by all the departments, to set in motion all the necessary public work available in order to supply some substitute for the large Government orders which have been canceled.

In behalf of the Secretary of Labor I trust you will bring home to the building trade his desire to assist it in any way in his power and that the industry will feel able to do its part in providing employment for large numbers of returning soldiers and former war workers in 1919.

(Signed)

FELIX FRANKFUTER,
Assistant to the Secretary.

KIRBY-BONNER LUMBER COMPANY.

January 17, 1919.

Mr. J. B. Tisdale, Astoria, L. I.:

No figures are available for 1915 or 1918, but Mr. Keith has actual figures from the time we entered the war until October, 1918.

The average cost of mills reporting to the Southern Pine Association, about 175 in number, for April, 1917, was \$10.94 per thousand. This is exclusive of interest and stumpage. The cost of same mills in October, 1918, was \$20.15.

This is an average; 50 per cent. were above that and 50 per cent. below.

On an 80 per cent. bulk line (80 per cent. of all the mills) the average cost in October, 1918, was \$23.96. On a 90 per cent. bulk line same month, it was \$27.25.

Mr. Kirby wishes me to tell you that these are reliable figures and that he is very much interested in what you are doing and wants to help you all he can.

KIRBY-BONNER LUMBER COMPANY.

Government Plans to Aid Building

(Continued from page 116)

As soon as it is known that a quantity of machine tools is available for disposal, the manufacturers of these tools will be given an opportunity to purchase them at a price and on terms of settlement which will be satisfactory to all parties concerned.

In case it is impossible for the manufacturer to purchase his product outright, an effort will be made to arrange for the marketing of the product by the manufacturers in an equitable manner, securing for the Government and the manufacturer alike the best possible terms.

In case both these methods of disposition fail, the material will be offered for sale to the general public in a manner prescribed by law.

In the settlement of plant contracts which involve the sale of large groups of various kinds of tools and equipment, an effort will be made to prevent the sale for resale of any equipment, as it is realized that great injury could be done by indiscriminate sales of this character.

Some very valuable statistics are being collected by the Federal Employment Offices located throughout the country. Within a short time it is expected that weekly reports of the nation's employment conditions will be available. A tabulation of a part of these reports indicates that during the month of December employment of labor declined only about 3 per cent. In some localities which had been employed on war work the decline of course was a great deal more, but other centers gained, so that the total showed practically no change. Specifically, out of 44 cities reporting 31 showed a decline and 13 reported an improvement. These statistics are interesting as a record, but they cannot be taken as a forecast of conditions during the coming months. Indications in general business are that a decided falling off in employment must be expected.

Up until this last week the industries throughout the country were absorbing labor in a fairly normal way. But demobilized men are overflowing the labor market. Despite the Government's publicity on its demobilization program, very little actual provision has been made in the way of finding occupation for demobilized soldiers.

The Bethlehem Steel Co. is now establishing a "social" union among its employes which will function in the operation and control of its industry. The plans are rather intricate, but are intended to serve the purpose of a sort of balance of power between the employes and the management.

Army Supply Base at South Brooklyn Nearly Completed

Huge Buildings and Docks Cover One Hundred Acres of Land and Water—Cost to Government Forty Millions of Dollars

MILITARY requirements during the past two years resulted in the undertaking and accomplishment of many gigantic structural tasks. Among those located in the United States probably none is of greater prominence or importance than the erection of the immense Army Supply Base, in Brooklyn, built under a direct Government contract and at a cost of approximately \$40,000,000, and now practically completed. Owing to war restrictions description of this plant has not been possible until now.

The Army Supply Base is located south of and adjoining the Bush Terminal property, along the South Brooklyn waterfront and occupies an area of fifty-seven acres of land and forty-three acres of water. The buildings are four in number, two large warehouses, A and B, Administration Building and Boiler House. All of these structures are built entirely of reinforced concrete. Warehouses A and B are located with their long dimensions parallel to the bulkhead line with warehouse A two hundred and sixty feet from the bulkhead and warehouse B one hundred and fifty feet from warehouse A. First avenue passes between these buildings. The Administration Building is located north of warehouse A with the Boiler House between it and the bulkhead.

The plans and specifications for this great undertaking were prepared by Cass Gilbert, architect and engineer. Chester L. Post, designing engineer for the Construction Quartermaster U. S. Army, acted for the Government. The general contractor is The Turner Construction Co. In design these buildings all conform to the local warehousing and manufacturing requirements, so that no difficulties will be encountered in the event that any portion of the base is ever acquired by private interests. Owing to the difficulty in obtaining structural steel, this material has been eliminated wherever possible in the design. According to the estimates of the contractor the project contains approximately 10,500 tons of structural steel and about 16,000 tons of reinforcing steel. The construction of the Army Supply Base required 500,000 barrels of Portland cement, 156,000 cubic yards of sand, 215,000 cubic yards of crushed stone, 71,000 yards of mixed aggregate and 14,000 yards of grits. In all approximately 283,200 cubic yards of concrete was placed.

Warehouse A is 980 feet long by 200 feet wide, eight stories and dock story high, with column spacing 20 feet in either direction. The building is supported on reinforced concrete spread footings, using a soil pressure of 6,000 pounds per square foot, with the exception of a small portion of the structure, where a continuous mat footing was used on account of poor soil. Warehouse B is 980 feet long by 300 feet wide with a glass covered interior court 66 feet in width, eight stories and basement in height. This great interior

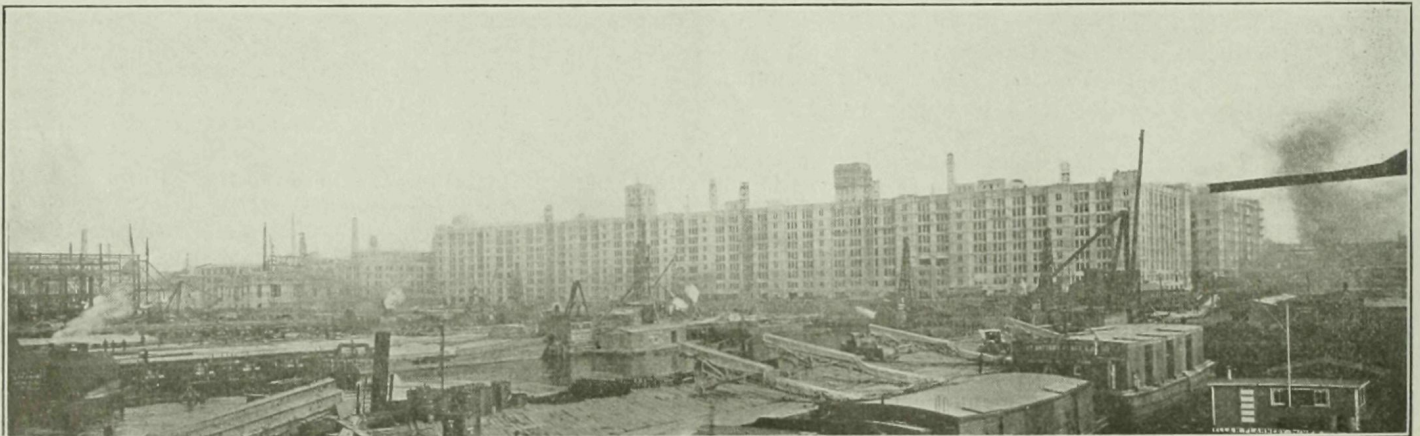
court is one of the most important features of this project. The covering is of Keppler glass supported on steel trusses and purlins. As this court will be equipped with three electric traveling cranes at roof level, cantilever reinforced concrete receiving balconies project into the court at each floor. These balconies are 80 feet apart on each floor and staggered in order to permit landing freight on all balconies without difficulty.

The Administration Building is 204 feet long by 64 feet wide, four stories and basement in height. In the design of this structure provision has been made for the addition of three extra stories should the requirements demand. The Boiler House is 137 feet long and 88 feet wide. It is supported on wooden piles, using a safe load of 15 tons per pile. The entire structure up to and including the boiler room floor is of reinforced concrete beam and girder construction. Above this level the interior framing is structural steel with concrete exterior walls. The floor and roof slabs and the coal bunkers were designed of reinforced concrete, but later T irons and book tile were substituted for a part of this roof. The entire Base is provided with a system of service tunnels for heating and other supply lines.

The elevator installation in the Army Supply Base, in the buildings and piers combined, make one of the largest ever attempted. A total of ninety-six elevators, of which six are for passenger service, have been provided in the various buildings and piers. The freight elevators are all of 10,000 ton capacity, traveling at 150 feet per minute, and are arranged for operation by central operators handling a bank of elevators with automatic control or with operators on the cars. All the freight elevators have automatic doors, which are also equipped with safety locks to prevent premature starting. On each of the three covered piers there are six elevators with provision for six additional ones to be installed at some future time. These cars are controlled by push-buttons on the landings, a momentary pressure of the button calling the car to one level or sending it to the other, as required. A set of operating buttons is also provided in each car.

In warehouse A there is a total of thirty elevators, arranged in banks of ten. Warehouse B has six banks, each of seven elevators. The cars and machines in both buildings are identical in all respects. There is also one passenger elevator in Building A and two in Building B, which travel at a speed of 300 feet per minute with a load of 31,000 pounds. The freight elevators in both warehouses are controlled by dispatchers, each of whom has one bank of cars under his care.

The mechanical equipment of this project is a great un-



VIEW SHOWING POWER HOUSE, ADMINISTRATION BUILDING, WAREHOUSE A AND SOUTH END OF WAREHOUSE B.

dertaking in itself. The large area covered by the several units required the service of mechanical and piping equipment and the distances separating these units presented numerous problems. The vast area to be drained required the construction of new sewer and rainwater disposal systems involving cast iron piping up to 30 feet in diameter. The two systems are separate, the rainwater discharging directly into tidewater, the sanitary sewers discharging into existing city sewer lines or tidewater.

Electric current for both light and power is taken from Edison service and new 6,000-volt, 60-cycle, 3-phase underground lines have been installed direct from the Edison power house at 69th street, Brooklyn. Should it later be found desirable to generate electric current on the ground for these buildings, space provision has been made in the Boiler House for the necessary generating units and additional boilers.

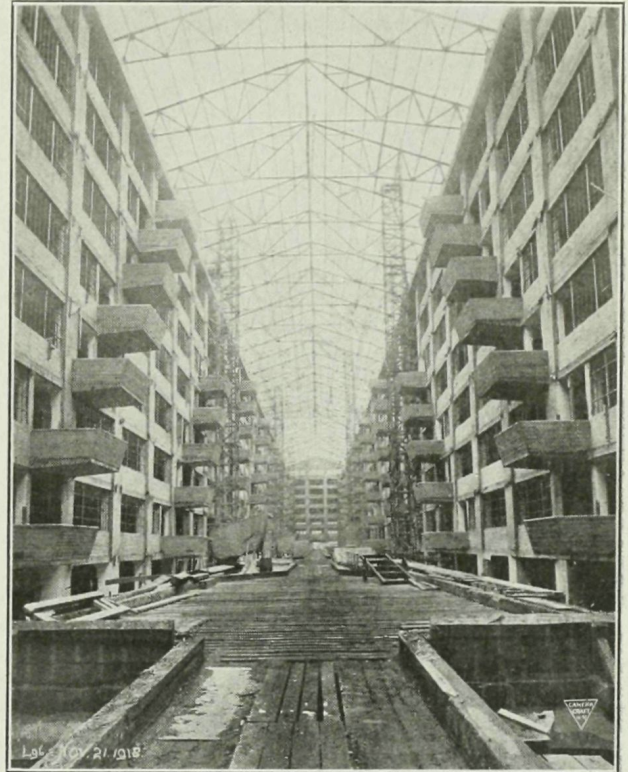
Heat for all buildings and the piers is furnished from a central boiler plant, consisting of six water-tube boilers, each of 440 H. P. capacity, normal rating. This capacity can be materially increased by means of a complete forced-draft equipment of three fans driven by direct-connected motors each of 150 H. P. Water is supplied to the boilers by three centrifugal pumps, two driven by direct-connected steam turbines, and the other by a direct-connected electric motor. An open-type 6,000 H. P. feed-water heater is supplied with steam exhausted from the turbines. A complete coal and ash handling equipment with automatic steam-driven stokers is provided, with coal bunkers of 500-ton capacity located at the top of the boiler house. A radial stack 12 feet in diameter at the top and 225 feet high extends above the northeast corner of the boiler house. A complete water-supply system has been provided, which combines the requirements for heating and plumbing and the very necessary features of fire protection.

The water-front development of the Army Supply Base consists of a bulkhead wall extending along the full front of the property and three covered piers 150 feet wide by about 1,300 feet long and one uncovered pier, 60 feet wide and 1,300 feet long. The ships between these piers are 250 feet in width and have been dredged to a depth of 35 feet at mean low water.

The three covered piers are identical in design and construction. Two standard gauge railroad tracks occupy the center of these piers for the full length. The pier sheds consist of double-decked structures with wooden roofs covered with felt and slag. The second deck is a beam and slab construction of reinforced concrete with granolithic finish, supported on the main transverse trusses. A steel cargo beam and walkway is provided above the roof for attaching tackle for the operation of whatever freight-handling devices may be installed. Provision is made for twelve large freight elevators, of which six are to be installed at this time. Spiral stairways are provided at the three elevator shafts and additional stairways are located at each of the four corners of the pier sheds.

The bulkhead which runs along the length of the property is of the usual platform type, with concrete wall of gravity section. To provide easy access to the piers from warehouse A, a four-span steel truss bridge with reinforced concrete deck and housing is erected from each pier to the warehouse. The floors of these bridges are at the elevation of the second deck of the piers and enters the building at the third floor level.

The railroad yard in connection with this Base contains ap-



VIEW OF INTERIOR COURT, WAREHOUSE B, SHOWING GLASS ROOF AND FREIGHT LANDING PLATFORMS.

proximately twenty miles of track, including the tracks on the piers and with a storage capacity for 1,300 cars. About 2,300 tons of standard rails were used and the work further involved 50,000 railroad ties, 165 switches and 45,000 cubic yards of cinder ballast.

We must all do our best to make the change from War Work to Peace Work as easy as possible. Cooperation is the Big Thing needed NOW.

The road to good times and prosperity is by everyone now being patient and helping in the change from War Work to Peace Work.—U. S. Dept. of Labor, Wm. B. Wilson, Secretary.



WATER FRONT CONSTRUCTION, INCLUDING BULKHEAD AND PIERS.

CURRENT BUILDING OPERATIONS

LOCALLY the building situation is extremely quiet and there is a confirmed opinion that no material change from the present conditions can come until there has been a settlement of a number of factors that have been instrumental in holding active construction work in abeyance. Labor disputes and difficulty in arranging the financial end of structural projects are most important problems at this time, but after these matters have been adjusted there is no reason why building construction should not proceed.

Reports on the building situation from various parts of the United States are generally optimistic and encouraging, and with the commencement of spring an immense amount of new building will undoubtedly be undertaken. At Buffalo, N. Y., the Board of Education is arranging an imposing program of school construction that will involve an outlay of approximately \$8,000,000. Plans are also underway for a large volume of civil construction to be started as soon as the weather permits. Up-state cities are exhibiting marked signs of structural activity and from all accounts the building season will be a busy one in these localities.

The building material markets of the Metropolitan district are not particularly active. There have been a greater number of inquiries current during the past week or two which indicate better times ahead, but for the most part they are only preliminary to the actual estimating that will not come until next spring. Material prices are steady and in all likelihood will hold firmly to their present levels for some months.

Common Brick.—The brick market is passing through a quiet period with sales extremely light and arrivals of new brick practically stopped for the winter. Brick producers along the Hudson River are taking advantage of the excellent weather and the majority are burning their green stacks moulded during the past season. Owing to the good supply of brick in the local wholesale market and the fair stocks the dealers have in their yards the manufacturers are not shipping, but are holding off for the spring season at

which a strong demand for common brick is anticipated. Prices are firm and unchanged and according to current reports the market is likely to hold to its present position for some time.

SUMMARY—Transactions in the North River brick market for the week ending Friday, January 24, 1918. Condition of market: Demand, light; prices, steady and firm. Quotations: Hudson Rivers, \$15 a thousand to dealers in cargo lots alongside dock. Number of cargoes arrived, 0; sales, 4. Distribution: Manhattan, 1; Brooklyn, 3.

BUILDING COMMODITY PRICES

CURRENT prices for building materials and supplies as quoted by leading dealers and jobbers in the city for delivery in New York:

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

Brick (Wholesale, on Dock, N. Y.) per 1,000:

For delivered prices in Greater New York add cartage, handling, plus 10 per cent.

Hudson River, best grades...\$15.00 to —
Hudson River, "off loads".... — to —
RaritanNo quotation
Second hand brick, per load

of 1,500 delivered..... 15.00 to —
Face Brick—Delivered on job in New York:

Rough Red\$37.00 to —
Smooth Red..... 37.00 to —
Rough Buff..... 42.00 to \$43.00
Smooth Buff..... 42.00 to 43.00
Rough Gray..... 45.00 to 46.00
Smooth Gray..... 45.00 to 46.00
Colonials 25.00 to —

Cement—Delivered at job site, in Manhattan, Bronx, Brooklyn and Queens:
Domestic Portland cement, per bbl.... **\$3.80**
Rebate for bags, 25c. each.

Gravel—Delivered at job site in Manhattan and Bronx:

1½ in., Manhattan deliveries, per cu. yd.\$3.25
Bronx deliveries..... 3.50
¾ in., Manhattan deliveries..... 3.25
Bronx deliveries..... 3.50

Note—Prices for deliveries in Brooklyn and Queens are approximately the same as for Manhattan, except where job is located at a great distance from the water front, in which case prices will be slightly higher.

Grit—Delivered at job site in Manhattan and Bronx:
Manhattan deliveries.....\$2.25
Bronx deliveries..... 2.50

Note—Prices for deliveries in Brooklyn and Queens are approximately the same as for Manhattan, except where job is located at a great distance from the water

Face Brick.—The recent award of a few fair sized contracts have created a slightly better feeling among the dealers in face and decorative brick, but for the most part these interests are making no effort to force business or to cut prices, feeling that by waiting a short period the building situation will adjust itself and that there will then be all of the business possible to handle. The outlook for the future is considered

front, in which case prices will be slightly higher.

Hollow Tile—

Exterior—not used in Manhattan; quotations only on specific projects.

Interior—Delivered at job site in Manhattan, south of 72d street.

2x12x12 split furring..\$63.75 per 1,000 sq. ft.
3x12x12102.00 per 1,000 sq. ft.
4x12x12114.75 per 1,000 sq. ft.
6x12x12153.00 per 1,000 sq. ft.

Note—For deliveries north of 72d street, Manhattan, and in Brooklyn, Bronx and Queens, prices job site are slightly higher, according to location of work, which varies trucking charges.

Lath—

Eastern Spruce delivered at job site in Manhattan, Bronx, Brooklyn & Queens.\$6.50 per 1,000

Lime—

Delivered at job site in Manhattan, Bronx, Brooklyn and Queens:

Finishing Lime (Standard in 300 lb. barrel).....\$3.70 per bbl.
Common Lime (Standard 300 lb. barrel) 2.50 per bbl.
Hydrate Finishing, in cloth bags23.50 per ton
Rebate for bags, 10c. per bag.

Plaster—

Delivered at job site in Manhattan, Bronx, Brooklyn and Queens:

Neat Wall Cement, in cloth bags\$24.30 per ton
Lath Mortar, in cloth bags... 18.05 per ton
Brown Mortar, in cloth bags. 18.05 per ton
Finishing Plaster in cloth bags 27.00 per ton
Rebate for returned bags, 30c. per bag.
Finishing Plaster (250 lb. barrel)\$3.50 per bbl.
Finishing Plaster (320 lb. barrel) 4.35 per bbl.

Plaster Blocks—

2 in. (solid) per sq. ft.....\$0.11
3 in. (hollow) per sq. ft..... 0.11

The Bulk of the Purchasing Power

Expended in connection with the construction, maintenance and operation of buildings in the Metropolitan District is exercised by six classes—owner, architect, mortgage lender, general contractor, real estate agent and building manager.

A comparison of names found in conveyances, mortgages, building loans, plans filed and other recorded instruments with those on the subscription books of the RECORD AND GUIDE, shows the percentage of names of these principals appearing as subscribers whether taken separately or collectively, to be very high, indicating that in greater New York few buildings are constructed where the RECORD AND GUIDE is not read by one or more of the major interests controlling the project.

The RECORD AND GUIDE occupies a unique position as a direct appeal advertising medium. It is the only publication read by members of an entire group having most to do with the expenditure of money appropriated for construction, maintenance and operation.

MATERIALS AND SUPPLIES

excellent and there is no indication that face brick prices will be materially reduced by their present levels.

Portland Cement.—Demand is dull and confined almost entirely to requirements for alteration projects. Inquiry for new building operations is somewhat better than it has been, but there is only a slight possibility of business developing along this line until next spring. Dealers have reduced their

price 20 cents a barrel in the hope of stimulating business to some extent during the winter months. Wholesale quotations are unchanged.

Lumber.—As a general thing the situation is quiet in both wholesale and retail departments of trade. Demand from building sources is chiefly confined to the requirements of the alteration projects that are underway at the present time and a negligible amount of buying

for new operations. The outlook for spring business is considered fair, and from all accounts the suburban districts will be important factors in the lumber market in a few months. During the coming months there is sure to be a vast increase in the amount of lumber exported to European ports and this will undoubtedly have a marked influence in holding the local market conditions as they are at present. There is no prediction possible as to probable price movement during the spring months, but there is a growing opinion that there will be no important recession from the existing levels.

Crushed Limestone.—There is a fair demand for this material, but it is almost impossible to make deliveries at the present time owing to the fact that no tows are brought down from production points. Wholesale prices are firm at \$1.65 to \$1.75 per cubic yard, for 1½ in., and \$1.75 to \$1.85 a yard for ¾ in.

Structural Steel.—Although the fabricating end of the industry is indicating a marked rate of activity but little steel is being booked for building operations other than that called for by Government construction which still continues. Private building projects are being held in abeyance for a marked reduction in material and labor costs which will substantially reduce the cost of construction. Plans have been finished for a number of large civil operations, but actual construction is not likely to be started until commodity prices are greatly reduced.

Linseed Oil.—There is only a slight demand at present for this material and the market generally is unchanged from the condition that has now maintained for a month or more. Crushers are getting flaxseed and new supplies of oil should shortly be placed upon the market. This may possible have the effect of lowering prices to some extent as the prices have been strongly held as a result of the low stocks in the hands of both jobbers and producers. At the present time a slight weakening from the high price level has been felt and current quotations are \$1.48 a gallon.

IN THE METROPOLITAN MARKETS

Plaster Board—

Delivered at job site in Manhattan, Bronx, Brooklyn and Queens:

27x28x1 in.	.....\$0.35	each
27x48x ¼ in.	.....0.32	each
32x36x ¼ in.	.....0.21	each
32x36x ⅜ in.	.....0.21	each
32x36x ½ in.	.....0.23½	each

Sand—

Delivered at job in Manhattan

.....	\$2.00	per cu. yd.
Delivered at job in Bronx.	2.25	per cu. yd.

Note—Prices for deliveries in Brooklyn and Queens, approximately the same as in Manhattan, except where project is located at a great distance from the water front, in which case prices will be slightly higher.

Broken Stone—

1½ in., Manhattan delivery.	\$3.25	per cu. yd.
Bronx delivery.	3.50	per cu. yd.
¾ in., Manhattan delivery.	3.25	per cu. yd.
Bronx delivery.	3.50	per cu. yd.

Note—Prices for deliveries in Brooklyn and Queens, approximately the same as in Manhattan, except where project is located at a great distance from the water front, in which case prices will be slightly higher.

Building Stone—

Indiana limestone, per cu. ft.	.....\$1.23
Kentucky limestone, per cu. ft.	1.50
Brier Hill sandstone, per cu. ft.	1.50
Gray Canyon sandstone, per cu. ft.	.95
Buff Wakeman, per cu. ft.	1.50
Buff Mountain, per cu. ft.	1.50
North River bluestone, per cu. ft.	1.05
Seam face granite, per sq. ft.	1.00
South Dover marble (promiscuous mill block, per cu. ft.)	2.25
White Vermont marble (sawed), New York, per cu. ft.	3.00

Structural Steel—

Plain material at tidewater; cents per pound:

Beams & channels up to 14 in.	3.07	to
Beams & channels over 14 in.	3.07	to
Angles, 3x2 up to 6x8.	3.07	to
Zees and tees.	3.07	to
Steel bars, half extras.	3.07	to

Lumber—

Wholesale prices, New York:

Yellow pine, merchantable 1905, f.o.b.N.Y.):	
3x4 to 5x12, 10 to 20 ft.	\$48.00 to \$52.00
6x12 to 14x14.	41.00 to 56.00
Hemlock, Pa., f. o. b. N. Y.	
Base price, per M.	\$36.00 to
Hemlock, W. Va., base price,	
per M.	36.00 to
(To mixed cargo price add freight \$1.50.)	
Spruce, Eastern, random car-	
goes, narrow (delivered).	\$38.00 to \$42.00
Wide cargoes	52.00 to 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.	
Cypress lumber (by car, f. o. b. N. Y.):	
First and seconds, 1-in.	\$70.00 to
Cypress shingles, 6x18, No.	
1 Hearts	10.00 to
Cypress shingles, 6x18, No.	
1 Prime	8.50 to
Quartered oak	115.00 to \$120.00
Plain oak	80.00 to
Flooring:	
White oak, quartered, select	67.00 to
Red oak, quartered, select.	67.00 to
Maple No. 1.	56.50 to
Yellow pine, No. 1, common	43.00 to
flat	43.00 to
N. C. Pine, flooring, Nor-	
folk	43.00 to

Window Glass—

Official discounts from manufacturers' lists:

Single strength, A quality, first three	
brackets	77%
B grade, single strength, first three	
brackets	77%
Grades A and B, larger than the first	
three brackets, single thick.	77%
Double strength, A quality.	79%
Double Strength, B quality.	81%

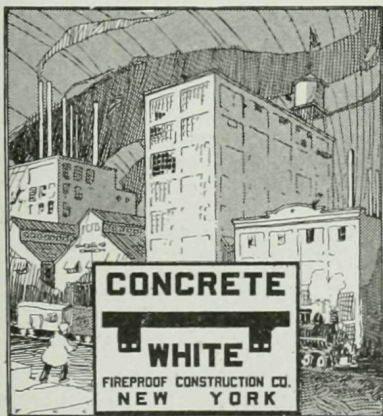
Linseed Oil—

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THE RECORD AND GUIDE

UTILITY COMPANY FILES BILL.

Important Action Taken by Consoli- dated Gas Company on Eighty Cent Law.

DISCLOSING the fact that its net in-
come was only \$99,241.65 for the year
ended October 31 last, or less than one-
fourth of one per cent, on the value
of its investment of \$69,697,700, exclusive
of going value and other intangibles,
the Consolidated Gas Company of New
York has filed a bill of complaint in
the United States District Court, ask-
ing that the Eighty-cent gas law of
1906 be adjudged invalid because it is
unconstitutional and confiscatory of the
company's property. The company also
asks that a permanent injunction be
issued restraining the Attorney-Gen-
eral of the state, District Attorney
Swann and the Public Service Commis-
sion for the First District—the three
parties made defendants in the case—
from enforcing or attempting to en-
force in any way the provisions of the
Eighty-cent gas law enacted nearly
thirteen years ago. The three defend-
ant parties are expected to file their
answer this coming week.

The Consolidated Gas Company's
complaint sets forth that the gross
operating revenues of the company
from its business during the year ended
October 31 last, amounted to \$15,764,-
288.11, while the cost of manufacturing
and distributing its commodity, together
with taxes and other operating ex-
penses, amounted to \$15,665,046.46, leav-
ing a net income of only \$99,241.65. This
represents a return of six per cent.
upon a principal sum of only \$1,654,027
while the present value of the com-
pany's investment in the gas business,
the complaint states, is not less than
\$69,697,700.

This action is begun in conformity
with the opinion handed down by the
Supreme Court of the United States
nearly ten years ago, when the Con-
solidated Gas Company contested the
legality of the Eighty-cent rate on the
ground that the price for gas fixed by
the Legislature by Chapter 125 of the
Laws of 1906 was unconstitutional and
confiscatory. In dismissing the Gas
Company's complaint at that time the
Supreme Court's decision was upon the
ground that although a return of less
than 6 per cent. upon the value of its
property would be confiscatory, and al-
though the finding of the lower court,
as modified by the Supreme Court, in-
dicated that the company would earn
less than 6 per cent., the margin be-
tween possible confiscation and valid
regulation was so close that it failed
to show clearly and unmistakably that
the rate of eighty cents per thousand
cubic feet would not afford the Con-
solidated Gas Company a fair and
reasonable return upon the value of its
property. The Supreme Court held that
this was especially true inasmuch as
the Eighty-cent rate had never been in
effect, and the results upon the com-
pany's revenue under that rate were
conjectural.

While recognizing the Consolidated
Gas Company's constitutional right to
receive a return of at least six per cent.
on the fair value of its property de-
voted to the public use, the Supreme
Court decided that it was desirable that
there should be a practical test to de-
termine the sufficiency or insufficiency
of the return from the Eighty-cent rate.
If the test should show that the com-
pany could not obtain a fair return
under that rate, the Supreme Court
held that the company should have the
opportunity to again present its case.

At no time since that decision was ren-
dered has the company earned a return
of six per cent. on its property devoted
to the public use.

On the contrary, in the complaint
filed in the suit begun yesterday, the
Consolidated Gas Company says that
since the date the eighty-cent rate was
made effective there now exists an ag-
gregate deficiency of at least \$12,000,000,
a sum that should be added to the
value of the company's property, now
valued at \$69,697,700. Since December
31, 1906, there has been \$14,085,265 added
to the value of the company's property
devoted to its gas business, which was
valued by the United States Circuit
Court in the former suit at \$55,612,435.
The cost of reproduction of the prop-
erty at the present time would greatly
exceed \$69,697,700. The complaint fur-
ther states:

"During the year ending October 31,
1918, the gross operating revenues from
your orator's gas business amounted to
\$15,764,288.11 and the cost of manufac-
turing and distributing said gas, to-
gether with taxes and other operating
expenses, amounted to \$15,665,046.46,
leaving a net income of only \$99,241.65,
which is less than one-fourth of one
per cent. on the value of your orator's
investment, and which represents a re-
turn of six per cent. upon a principal
sum of only \$1,654,027. It is pointed out
that the minimum value of the property
upon which the company is therefore
deprived of any return by the eighty-
cent rate is not less than \$68,043,673,
while the maximum value of the prop-
erty, deprived of any return based upon
the cost of reproduction of said prop-
erty is a much greater amount."

It is further set forth that "A return
of only six per cent. upon the minimum
value aforesaid of your orator's invest-
ment in its gas properties would amount
to not less than \$4,181,862 per annum, or
23.29 cents per thousand cubic feet of
gas sold. The said net earnings of
\$99,241.65 for the year ending on Oc-
tober 31, 1918, amounted to only 55/1000s
of one cent per thousand cubic feet of
gas sold. The deficiency in your orator's
earnings during the said year below
six per cent. on the minimum value of
your orator's said investment amounted
to \$4,082,620.35, or 22.74 cents per thou-
sand cubic feet of gas sold; and this
deficiency is caused directly and solely
by the arbitrarily restricted price at
which your orator is compelled by the
State of New York to supply gas to
your orator's customers."

The average daily sales of gas during
the winter months, the Consolidated
Gas Company states, amount to 62,728,-
800 cubic feet, which, at 22.74 cents per
thousand, establishes as the company's
present daily loss, the sum of \$14,264.53
per day, which loss the company can
by no possible means recover. This
continuing daily loss is in addition to
the deficiency of \$4,082,620.35 in the com-
pany's earnings during the year ended
October 31, 1918.

The company's complaint says that
the cost of manufacturing and dis-
tributing gas has greatly increased since
the former suit was dismissed by the
United States Supreme Court. This, the
complaint says, is "by reason of the
increase in the cost of coal, enriching
oil and all other materials used in the
manufacture and distribution of gas,
in the large advance in the wages of em-
ployes, and in the increase in taxes;
and there is certainty that there will
be a very substantial increase in such
cost in the year 1919."

"The value of money has greatly de-
preciated and is now far less than at
the time of said former decree," the

company's complaint says, "and the purchasing power of a dollar at the present time is the equivalent of only about sixty cents at the time of said decree; so that an investor who might now receive ten per cent. upon his investment would not receive more than an investor in 1909, who received six per cent. upon his investment. A return or profit of six per cent. upon your orator's investment in its said plant and property is, therefore, no longer a fair, reasonable and adequate return upon such investment.

"While the value of the dollar received by the stockholder has decreased, as stated herein, the present cost of the property or similar property devoted to the public service has greatly increased; the result being that the owners of it, while receiving a return in a decreased purchasing power dollar are devoting a very greatly increased present cost investment to the public service."

The company believes that the Public Service Commission has no power to permit it to increase the rate which the company may charge for gas supplied in excess of the maximum rate of eighty-cents per thousand cubic feet. Should the company attempt to increase its rate it would be unable to collect the money. Chapter 48 of the Consolidated Laws of the State provides "that the charging by any gas company of any rate in excess of that permitted by law, shall be a complete defense to any action by such company against any consumer for any unpaid bill." It would therefore be the duty of the Attorney-General of the State or the District Attorney to prosecute the company for each violation of law and endeavor to enforce and collect the enormous penalties prescribed by the law.

The bill of complaint then states that on October 31, 1918, the Consolidated Gas Company had 498,660 consumers. It explains that if the company charged these consumers a rate in excess of the statutory rate of 80-cents and should discontinue the gas service to such consumers as refused to pay their bills, the company would be subjected to a multiplicity of suits. A penalty of \$1,000 was provided by the 80-cent law for each separate charge to any consumer in excess of the said statutory rate. It is explained that if the company should make a charge in excess of the said 80-cent rate each month to each of its consumers, the aggregate of the penalties so incurred in one year amount to over \$5,983,920,000, and the damage to the company would be irreparable and absolutely destructive of all its assets, franchises and property.

An officer of the Consolidated Gas Company said that the application for an increase in the price of gas had been made with great reluctance. The hope had been cherished, the official said, that the company would continue without being forced to take the step made this week.

"The company," it is stated, "has been able to continue to pay its dividends partly from other revenues than those derived from its gas business and partly from past earnings on the company's other investments heretofore withheld from distribution to its stockholders.

There is no prospect of any improvement in the coming year and it may be years before the conditions affecting the cost of labor and materials and other elements of cost resume a normal status. In the meantime the price of gas in New York City, the same as of any other commodities, should be adjusted to meet the in-

creased cost of producing and distributing it. This has been done in about every other municipality in the country.

"Assuming that the court will allow us the increase we seek, the effect upon the gas bills of the great majority of gas consumers will be negligible—less, in fact, than one cent per day. The average gas bill in New York City amounts to about \$28 per year. An increase of twenty-five per cent. would therefore, effect the average bill about \$7 a year, or two cents per day. Compared with the increase in the prices paid for other necessities, due to the war, it is very small, as every householder knows."

Interesting Lecture at Trade School.

P. H. Seward, president of the American Society of Heating and Ventilating Engineers, will address the Real Estate and Building Management class of the Murray Hill Evening Trade School,

Tuesday evening, February 4. The subject of the address will be "Heating and Ventilating Plants" and a considerable part of the lecture will be devoted to the conservation of fuel. Due to the fact that the course on Real Estate and Building Management is wholly a lecture course, students may register at any time during the term.

New York Society of Architects.

The New York Society of Architects held its regular monthly meeting at its headquarters in the Engineering Societies Building, 29 West 39th street, on Tuesday, January 21, 1919, with President James Riely Gordon in the chair. The meeting was well attended; several new members were elected, and applications for membership received.

It was brought before the meeting that persons are making unlawful use of the title of architect. The names of these persons were referred to the Committee on Registration of Architects,



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A paper by F. C. Zobel was read disapproving of the proposed method of stimulating the building industry by encouraging the construction of public buildings, and asking that means be adopted to revive private construction of buildings which will produce revenue rather than buildings which are an expense to the community. After considerable discussion it was decided, on motion by John P. Leo, to bring the matter before the next meeting for further discussion.

Amend Sprinkler Rules.

The rules for fire extinguishing appliances (automatic sprinklers), were amended by unanimous vote of the Board of Standards and Appeals at the meeting held on Tuesday, January 21. The amended rules become effective twenty days after publication in the Bulletin of the board, i. e., February 7, 1919.

The results under the amended rules will be to permit competition, which will inure to the benefit of the consumer and at the same time leave him free to select the system that will best meet a particular situation.

This is in line with the fixed policy of the board—to so amend the various rules as to get the maximum results at the minimum cost to the owner and taxpayer.

With this idea in mind, amendments have been proposed to the Rules for Revolving Doors; a public hearing on which has been set for February 11, 1919, at 10 a. m.

New Chief of Transit Bureau.

The Public Service Commission for the First District has appointed Captain George F. Daggett, of Brooklyn, as chief of the Transit Bureau, a position of great importance in the commission's organization, and carrying a salary of \$6,000 per year. Captain Daggett succeeds J. P. H. DeWindt, who resigned several months ago to undertake the management of a munitions plant. The chief of the Transit Bureau is the officer upon whom the Public Service Commission relies to supervise the operations of the several transportation lines in the city, to investigate complaints and to inaugurate improvements in service where needed. Captain Daggett, who has recently returned to the commission after a year in military service, is well qualified for the position, as he is thoroughly familiar with all phases of street surface railroad and subway and elevated operation. He entered the employ of the commission shortly after its organization in 1907, and latterly has filled the posts of chief clerk and assistant secretary.

PERSONAL AND TRADE NOTES.

Richard H. Gillespie, formerly chief engineer of the Borough of the Bronx, has been appointed general manager and chief engineer of the Dewey Cement-Gun Construction Co., with offices at Allentown, Pa.

William J. Rogers and John Theodore Haneman, architects, have formed a partnership for the joint practice of their profession under the firm name of Rogers & Haneman, with offices at 50 East 42d street. Mr. Rogers has but recently returned from his work in connection with the Government building operations.

Builders' and Traders' Exchange of Newark, N. J., at its recent annual meeting elected the following officers for 1919: Fred Bowden, president; Hugh Kinnard, vice-president; J. C. McDonald, secretary, and L. C. Rusling, treasurer. Directors elected include John W. Shaw, William Whitlock, Harry Carter, and E. G. Schumacher.

CONTEMPLATED CONSTRUCTION.

Manhattan.

APARTMENTS, FLATS & TENEMENTS.

5TH AV.—J. E. R. Carpenter, 681 5th av, and Cross & Cross, associated architects, will prepare plans and specifications for a 12-sty brick and stone apartment house on a plot 50x160 ft, at the southeast corner of 5th av and 66th st, for a syndicate now forming and headed by J. E. R. Carpenter. It is probable that this project will be ready for estimates about January 29. Details will be available later.

113TH ST.—Samuel Cohen, 32 Union sq, has completed plans for alterations to the 5-sty brick tenement on lot 25x100 ft, at 11 East 113th st, into modern apartments, for David Pasinsky, 253 Broadway, owner, who is about ready for bids on general contract. Cost, about \$12,000.

FACTORIES AND WAREHOUSES.

99TH ST.—A. L. Kehoe, 1 Beekman st, has plans in progress for a 3-sty brick and concrete laundry building, 111x100 ft, in the south side of 99th st, between 1st and 2d avs, for the Rapid Laundry Co., owner, care of architect. Cost, about \$60,000.

STABLES AND GARAGES.

61ST ST.—Wm. M. Farrar, 105 West 40th st, has completed plans for a 3-sty brick and steel garage, 100x225 ft, in the north side of West 61st st, 450 ft west of Amsterdam av, for the Standard Concrete Steel Co., 105 West 40th st, owner and builder. Lessee, Orteig Motor Co., West End av and 64th st. Cost, about \$240,000. Work ready to start.

144TH ST.—M. Joseph Harrison, 61 Park Row, has completed plans for a 1-sty brick garage, 50x99 ft, in the south side of 144th st, 310 ft east of Lenox av, for the Practical Garage Co., Solomon Harris, vice-president, 822 Undercliff av, Edgewater, N. J., owner. Cost, about \$10,000.

13TH ST.—Gronenberg & Leuchtag, 303 5th av, have completed plans for a 4-sty brick garage, 35x100 ft, at 120 East 13th st, 240 ft east of 4th av, for Susan Stein, owner, on premises. Cost, about \$30,000.

DYKMAN ST.—Joseph T. Powers, 220 Larken st, Rockaway Park, L. I., has completed plans for a 4-sty brick and reinforced concrete garage, 100x200 ft, in the south side of Dykman st, 150 ft west of Sherman av, for Catherine Muller, Rockaway Park, L. I., owner. Cost, about \$100,000.

STORES, OFFICES AND LOFTS.

WATER ST.—Baker, Carver & Morrell, 39 Water st, contemplate the erection of a 9-sty brick and stone office and loft building, on plot 28x83 ft, recently purchased at 37 Water st. Name of architect and details of construction will be announced later.

MAIDEN LANE.—Arthur C. Jackson, 25 Madison av, has plans in progress for alterations to the 4-sty brick and stone office building, 25x100 ft, at 89 Maiden lane, for the Richard S. Clark Estate, 19 Liberty st, owner. Lessee, The National Surety Co., 115 Broadway. Cost, about \$20,000. Architect will soon call for estimates on general contract from a selected list of bidders.

COLUMBUS CIRCLE.—Plans have been prepared privately for alterations to the store building at 11-12 Columbus Circle for George Ehret, 217 East 92d st, owner. Lessee, Liggett, Riker, Hegeman Co., 151 5th av. Lessee builds and will award separate contracts.

Bronx.

STABLES AND GARAGES.

130TH ST.—Charles B. Meyers, 1 Union sq, has completed plans for a 1-sty brick garage, 50x99 ft, at 73-75 East 130th st, for the Benson Realty Co., Isadore Jackson, president, 31 Nassau st, owner. Cost, \$15,000. Architect will soon be ready for estimates on general contract.

Brooklyn.

APARTMENTS, FLATS & TENEMENTS.

WEST 31ST ST.—Morris Perlstein, 49 Fulton av, Middle Village, L. I., has completed plans for two 3-sty brick tenements, 20x62 ft, in West 31st st and Mermaid av, for Louis Sorkin, owner and builder, on premises. Total cost, \$15,000.

WEST 21ST ST.—D. W. Dorfman, 26 Court st, has completed plans for a 4-sty brick tenement, 26x64 ft, at 2870 West 21st st, for Isaac Shapiro, 2131 Surf av, owner and builder. Cost, about \$15,000.

DWELLINGS.

EAST 5TH ST.—Philip Caplan, 16 Court st, has completed plans for two 2-sty brick dwellings, 18x44 ft, at the northwest corner of East 5th st and Cortelyou road, for Morris Schnitzman, 607 East 4th st, owner and builder. Total cost, \$10,000.

AV I.—A. Farber, 1746 Pitkin av, has prepared plans for four 2-sty brick dwellings, 24x62 ft, at 1211 Av I, for the I Realty Co., P. Cooperman, secretary, 249 Chester st, owner and builder. Total cost, \$16,000.

AV I.—A. Farber, 1746 Pitkin av, has completed plans for five 2-sty brick dwellings, 20x62 ft, at the northwest corner of Av I and East 13th st, for Philip Cooperman, 248 Chester st, owner and builder. Total cost, \$32,000.

MERMAID AV.—George H. Suess, 2920 Railroad av, has completed plans for ten 3-sty brick dwellings, 19x55 ft, with stores, on Mermaid av, between 20th and 21st sts, for Wm. Avitable, S. F. Barrera and John J. Ryan, 463 63d st, owners and builders. Total cost, \$55,000.

EAST 34TH ST.—Wm. C. Winters, 106 Van Sicklen av, has completed plans for four 2-sty frame dwellings, 16x37 ft, in the east side of East 34th st, 100 ft south of Av K, for Joseph T. Dunham, 1663 East 13th st, owner and builder. Total cost, \$12,000.

MERMAID AV.—George H. Suess, 2920 Railroad av, has completed plans for a 3-sty brick dwelling, 20x60 ft, with stores, on the south side of Mermaid av and West 21st st, for W. Avitable, Wm. Barrera and John J. Ryan, owners and builders, 463 63d st. Cost, about \$7,000.

AV M.—F. J. Dassau, 1373 Broadway, has completed plans for twelve 2½-sty frame dwellings, 16x38 ft, on Av M, from Nosstrand av to East 29th st, for the Drama Builders, Inc., M. May, president, 525 Nosstrand av, owners and builders. Cost, about \$4,000 each.

WEST 24TH ST.—George H. Suess, 2920 Railroad av, has prepared plans for four 2-sty brick dwellings, 20x55 ft, in the west side of West 24th st, 150 ft north of Surf av, for Emil Heneberger, 3005 Surf av, owner and builder. Cost, \$5,000 each.

LOUISA ST.—Samuel Millman & Son, 26 Court st, have prepared plans for eight 2-sty brick dwellings, 20x55 ft, at the northwest corner of Louisa st and Chester av, for the N. R. Realty Co., N. Rollnick, president, 1422 46th st, owner and builder. Cost, \$6,000 each.

28TH AV.—Frank V. Laspia, 525 Grand st, has completed plans for a 2-sty brick dwelling, 20x40 ft, in the east side of 28th av, 300 ft south of Cropsey av, for Joseph Pescoe, 112 28th av, owner. Cost, \$4,000.

75TH ST.—John C. Wandell Co., 8525 4th av, has completed plans for five 2-sty brick dwellings, 20x37 ft, in the south side of 75th st, 100 ft west of Colonial rd, for the Montrose Building Co., 24 Bay Ridge pl, owner and builder. Total cost, \$25,000.

WEST 24TH ST.—J. P. McDonald, 1630 Surf av, has prepared plans for two 2-sty brick dwellings, 20x57 ft, in West 24th st and Neptune av, for M. Gulach, Hender-

son's Walk, Coney Island, owner and builder. Cost, \$3,000 each.

BAY 46TH ST.—J. J. Gallzia, 179 Bay 46th st, has completed plans for a 1-sty frame dwelling, 20x38 ft, at 179 Bay 46th st, for L. Cerulli, owner, on premises. Cost, \$3,000.

SHORE RD.—K. F. Seifert, 30 East 42d st, Manhattan, has completed plans for sixteen 1-sty frame bungalows, 19x35 ft, at the southeast corner of Shore R. and Norfolk st, for the Manhattan Beach Realty Corp., H. S. Sayers, president, 32 Nassau st, Manhattan, owner and builder. Total cost, \$16,000.

ORIENTAL BLVD.—K. F. Seifert, 30 East 42d st, Manhattan, has completed plans for sixteen 1-sty fram dwellings, 19x35 ft, at the northeast corner of Oriental blvd and Norfolk st, for the Manhattan Beach Realty Corp., H. S. Sayers, president, 32 Nassau st, Manhattan, owner and builder. Total cost, \$16,000.

NORFOLK ST.—K. F. Seifert, 30 East 42d st, Manhattan, has completed plans for seventeen 1-sty fram bungalows, 19x35 ft, at the southwest corner of Norfolk st and Shore rd, for the Manhattan Beach Realty Corp., H. S. Sayers, president, 32 Nassau st, Manhattan, owner and builder. Total cost, \$17,000.

EMMONS AV.—Wm. Richter, 1028 East 2d st, has finished plans for fifty-seven 1-sty frame dwellings, 18x27 ft, on the south side of Emmons av, foot of Bragg st, for Al Sterck, 26 Court st, owner and builder. Total cost, \$28,500.

23D AV.—C. A. Olsen, 1220 64th st, has prepared plans for four 2-sty frame dwellings, 18x40 ft, at 7907-1917 23d av, for the Roth-Morgan Co., A. W. Roth, president, 1665 76th st, owner and builder. Cost, \$4,000 each.

45TH ST.—S. Gardstein, 4820 15th av, has completed plans for alterations to the 2½-sty frame dwelling at 1431 45th st, for Rebecca Feldman, owner, on premises. Soht, about \$3,000. Architect will soon be ready for bids on general contract.

WEST 27TH ST.—George H. Suess, 2920 Railroad av, has prepared plans for two 1-sty brick dwellings, 15x61 ft, with stores, in the west side of West 27th st, 380 ft south of Mermaid av, for Annie Knolle, 2948 West 27th st, owner and builder. Cost, \$4,000 each.

BELMONT AV.—Abraham Farber, 1746 Pitkin av, has finished plans for a 2-sty brick 2-family dwelling, 25x65 ft, at the southeast corner of Belmont and Miller avy for Joel Greenichpoon, 433 Miller av, owner and builder. Cost, about \$13,000.

BAY 50TH ST.—J. Lubroth, 208 Bay 22d st, has completed plans for a 2-sty frame dwelling, 24x30 ft, at 107 Bay 50th st, for Zelina Selica, 111 Bay 50th st, owner and builder. Cost, \$2,000.

KENMORE PL.—Slee & Bryson, 154 Montague st, have completed plans for a 3-sty frame dwellings, 35x39 ft, in the east side of Kenmore pl, 190 ft south of Av J, for the D. & W. Construction Co., 574 Argyle Road, owner and builder. Cost, \$10,000.

APARTMENTS, FLATS & TENEMENTS.

DEAN ST.—E. O. Holmgren, 371 Fulton st, has finished plans for a 4-sty brick tenement, 20x89 ft, in the north side of Dean st, 66 ft west of Fifth av, for Mrs. Marie Rosecrans, owner, on premises. Cost, \$16,000.

FACTORIES AND WAREHOUSES.

JOHNSON AV.—Buchman & Kahn, 56 West 45th st, Manhattan, have completed plans for a 2-sty brick and reinforced concrete addition, 200x105 ft, to the factory occupying the block bounded by Johnson, Stuart, Ingraham avy and the Long Island Railroad, for the Englander Spring Bed Co., M. W. Lewis, general manager, 88 35th st, Brooklyn, owner. Cost, about \$150,000. Architects will soon call for estimates on general contract.

STABLES AND GARAGES.

27TH ST.—M. Lenke, 764 Elmore pl, has prepared plans for a 1-sty brick and concrete garage, 110x60 ft, in the south side of 27th st, 317 ft west of 3d av, for the Estate

of D. S. Arnott, 810 Carroll st, owner. Cost, about \$12,000. Lessee and builder, James S. Shewan & Son, boat builders, on premises.

BEDFORD AV.—Shampan & Shampan, 772 Broadway, have plans in progress for a 1-sty brick garage, 50x200 ft, at the corner of Bedford and Park avy, through to Spencer st, for the Perris Construction Co., J. Herselpowitz, president, First National Bank Building, Broadway and Havemeyer st, owner and builder. Cost, about \$60,000.

HAMILTON AV.—Henry J. Nurick, 957 Broadway, has completed plans and is ready for bids on a 1-sty brick garage, 151 x133 ft, on the west side of Hamilton av, 107 ft from 14th st, for the Seabring Warehouse Co., 32 Court st, owner. Cost, about \$40,000.

THIRD AV.—Henry J. Nurick, 957 Broadway, has plans in progress for alterations to the 1-sty brick garage, 100x100 ft, on the southwest corner of Third av and 65th st, for Wm. Nevins, 44 Court st, owner. Cost, about \$15,000.

13TH ST.—S. Millman & Son, 26 Court st, have completed plans for a 1-sty brick garage, 100x100 ft, in the south side of 13th st, 97 ft east of Third av, for the B. & A. Realty Co., 1527 43d st, owner. Cost, about \$18,000.

CONEY ISLAND AV.—Henry J. Nurick, 957 Broadway, has plans in progress for a 1-sty brick garage, 43x100 ft, on the north side of Coney Island av, 20 ft south of Av P, for the Greenpoint Construction Co., 1102 Eastern Parkway, owner. Plans will be ready for estimates on general contract about February 3. Cost, \$8,000.

STORES, OFFICES AND LOFTS.

RAILROAD AV.—George H. Suess, 2920 Railroad av, has completed plans for two 1-sty brick stores, 15x60 ft, at the northwest corner of Railroad av and West 27th st, for Mrs. Annie Knolle, owner and builder, on premises. Total cost, \$4,000.

THEATRES.

STONE AV.—Zipkès & Cohen, 32 Union sq, Manhattan, have plans in progress for a 2-sty brick and stone moving picture theatre, 75x200 ft, seating 2,000, with stores, at 381 Stone av, for Joseph Speelberg, 308 Sheffield av, owner and builder. Cost, about \$75,000.

CLEVELAND ST.—Cohn Brothers, 361 Stone av, have finished plans for a 1-sty brick moving picture theatre, 80x190 ft, at the southeast corner of Cleveland st and Pitkin av, for the Cleveland Amusement Co., Samuel Kingler, president, 645 Georgia st, owner. Owner will take bids on general contract about February 19. Cost, approximately \$95,000.

FULTON ST.—Montrose Morris Sons, 533 Franklin av, are preparing revised plans for a 1½-sty brick, stone and terra cotta moving picture theatre, 171x120 ft, with mezzanine, and seating approximately 2,100, at the northeast corner of Fulton st and Howard av, for Herman Weingarten, 1901 Broadway, owner and builder. Cost, about \$125,000. Work will be started as soon as plans are completed.

FLATBUSH AV.—R. Thomas Short, 399 Macon st, has plans in progress for a 1 and 2-sty brick, limestone and terra cotta moving picture theatre, 80x180x irreg, on the west side of Flatbush av, about 125 ft north of Farragut rd, for the Jewel Building Co., W. S. Baker, president, 170 Broadway, Manhattan, owner. Cost, about \$60,000. Architect will have plans completed and be ready for bids on separate contracts about February 20.

APARTMENTS, FLATS & TENEMENTS.

WYONA ST.—Shampan & Shampan, 772 Broadway, have plans under way for a 4-sty brick and stone apartment, 57x100 ft, in Wyona st, near Belmont av, for the T. E. Realty Co., 16 Court st, owner and builder. Cost, about \$50,000.

Queens.

DWELLINGS.

FLUSHING, L. I.—Plans have been prepared privately for a 2-sty brick dwelling, 16x30 ft, in the west side of 26th st, 140 ft south of Norwood av, for Charles Sedra & Co., Norwood av, Flushing, owners and builders. Cost, about \$3,500.

JAMAICA SOUTH, L. I.—Edward Jackson, Campion av, has finished plans for a 2½-sty frame dwelling, 18x24 ft, on the south side of Von Snegel av, west of Berline pl, for J. W. Smith, Jamaica South, owner and builder. Cost, \$2,000.

EDGEEMERE, L. I.—Morris Rothstein, 197 Snediker av, has completed plans for three 2-sty frame dwellings, 20x43 ft, on the west side of Hudson av, 220 ft north of Edgemere av, for Max Lehrer, 13 East 8th st, Manhattan, owner and builder. Total cost, \$10,000.

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DWELLINGS.

MASPETH, L. I.—S. Millman & Son, 26 Court st, Brooklyn, have plans in progress for eight 2-sty frame dwellings, 23x68 ft, in Cox and 5th sts, for the Nibur Realty Co., Ruben Rubenstein, president, 294 Milton st, Brooklyn, owner and builder. Cost, \$4,000 each.

FLUSHING, L. I.—Robert C. Edwards, care of J. W. Doolittle, Woolworth Building, 233 Broadway, Manhattan, has been selected to prepare plans for eight 2½-sty hollow tile and stucco residences, with garages, on Beach st and Cypress av, for the Metropolitan Masonry Co., Weinstein & Katz, 503 Fifth av, owner and builder. Cost, approximately \$15,000 to \$18,000 each.

Richmond.

DWELLINGS.

MIDLAND BEACH, S. I.—Plans have been prepared privately for a 2-sty frame dwelling, 29x31 ft, on the north side of Lincoln av, east of 4th st, for Mary Mosello, 27 Van Dam st, Midland Beach, S. I., owner. Chas. Whitaker, 53 Prescott av, Midland Beach, S. I., general contractor. Cost, \$5,000.

WEST NEW BRIGHTON, S. I.—Plans have been prepared privately for a 2-sty frame dwelling, 25x25 ft, on the west side of Nement av, 107 ft north of Castleton av, for the Calvary Presbyterian Church, owner. Cost, about \$8,000. Hans Hermansen, 340 Oakland av, West New Brighton, has the general contract.

WEST BRIGHTON, S. I.—B. W. Dorfman, 26 Court st, Brooklyn, has plans in progress for a 3-sty brick dwelling, 20x109 ft, with stores, at the southeast corner of Richmond av and Bennett st, for owner to be announced later. Cost, about \$12,000.

CLIFTON, S. I.—C. P. Cannella, 1163 Herkimer st, Brooklyn, has completed plans for two 1-sty frame dwellings, 14x27 ft, on the east side of Maple av, 60 ft south of 2d st, for Stefano Dore, 172 Stone av, Brooklyn, owner and builder. Cost, \$2,000 each.

ARROCHAR, S. I.—Plans have been prepared privately for a 2-sty frame dwelling 17x50 ft, on the east side of Arthur av, 144 ft north of Old Town rd, for Antonini Adamo, 156 West 164th st, New York City, owner and builder. Cost, about \$3,000.

PORT RICHMOND, S. I.—Michael J. Baroler, 211 Prospect st, Port Richmond, has finished plans for a 2-sty frame dwelling, 27x35 ft, in the west side of Morningstar rd, 25 ft southwest of Hooker pl, for Rosario Lenza, 301 Morningstar rd, owner and builder. Cost, \$4,000.

Suffolk.

DWELLINGS.

EASTHAMPTON, L. I.—J. C. Lawrence, architect, Bridgehampton, L. I., has started preliminary sketches for a 1-sty hollow tile and stucco residence to be erected at Easthampton, for which details have not been decided upon. Name of owner will be available later.

Westchester.

DWELLINGS.

NEW ROCHELLE, N. Y.—S. Barrilla, Sixth st, New Rochelle, N. Y., has completed plans for a 2½-sty frame dwelling, 24x38 ft, on Sickles av, for Frank Robbins, 200 Fourth st, New Rochelle, N. Y., owner and builder. Cost, \$4,000.

NEW ROCHELLE, N. Y.—A. J. Thomas, 137 East 45th st, Manhattan, has finished plans for a 2½-sty frame dwelling, 30x51 ft, on Paine av, for Elizabeth K. Wilde, 2525 Creston av, New York City, owner. Cost, about \$12,000. Architect is in charge and is taking bids on separate contracts.

HARTSDALE, N. Y.—Plans have been prepared privately for two 2½-sty frame and stucco dwellings, 26x56 ft, at Green Acres, Hartsdale, N. Y., for Oliver M. Oakes, Bronxville, N. Y., owner and builder. Work will be started about February 1.

PELHAMWOOD, N. Y.—William J. Yennie, 45 East 42d st, Manhattan, contemplates the erection of a 2½-sty tapestry brick and stucco residence, on a plot 52x128 ft, at Pelhamwood, for which details of construction and name of architect will be available later. Cost, about \$12,000. Note changes.

New Jersey.

APARTMENTS, FLATS & TENEMENTS.

NEWARK, N. J.—E. V. Warren, 31 Clinton st, has completed plans for a 4-sty brick and limestone apartment, 50x84 ft, accommodating 21 families, on Mouni Pleasant av, north of 3d av, for Waldo Genung, 16 Jersey st, Newark, owner. Cost, about \$60,000. General contract awarded without competition to Vincenzo Alteiri, 25 Park av, Newark, N. J.

DWELLINGS.

WYOMING, N. J.—George E. Jones, Union Building, Newark, N. J., has plans nearing completion for a 2½-sty frame dwelling, 28x34 ft, in Cedar st, for Warren L. Jacobus, Union Building, Newark, owner. Cost, about \$5,000. Architect will soon be ready for estimates on general contract.

ORANGE, N. J.—E. H. Fougner, 800 Broad st, Newark, N. J., has plans in progress for a 2½-sty frame dwelling, 26x28 ft, in North Center st, near Central av, for Charles H. Phillips, 331 Mt. Prospect av,

Newark, owner. Cost, about \$6,000. Architect will take bids on general contract about February 10.

KEANSBURG, N. J.—J. J. Carroll, 158 Spencer st, Brooklyn, has plans in progress for a 2½-sty frame dwelling, 30x40 ft, to be erected at Keansburg, for John J. Ryan, 152 Spencer st, Brooklyn, owner, who is ready for estimates on general contract. Cost, about \$4,500.

BLOOMFIELD, N. J.—Fred L. Pierson, 160 Bloomfield av, Bloomfield, has finished plans for a 2½-sty hollow tile and stucco dwelling, 24x33 ft, in Baldwin pl, for John R. Rinker, 9 Brookside pl, owner, who is ready for bids on separate contracts. Cost, \$5,000.

ELIZABETH, N. J.—Herman Fritz, News Building, Passaic, N. J., has completed plans for a 2½-sty frame dwelling, 23x31 ft, at 41 Galloping Hill rd, for Barnes Van Bergan, 60 West Scott pl, Elizabeth, owner and builder. Cost, about \$5,000.

FACTORIES AND WAREHOUSES.

NEWARK, N. J.—Frank Grad, 245 Springfield av, has plans in progress for a 2-sty addition, 49x65 ft, to the factory at 28 Wickliffe st, for the Wigder Manufacturing Co., owner, on premises.

NEWARK, N. J.—Frank Grad, 245 Springfield av, has completed plans for a 3-sty brick warehouse and store, 30x100 ft, at 157 Ferry st, for the Lion Furniture Co., Louis Kaplan, president, 203 Ferry st, owner. Cost, about \$25,000. Architect will soon be ready for estimates on general contract.

HALLS AND CLUBS.

NEWARK, N. J.—Newark Lodge, Knights of Columbus, John J. Connolly, vice-president, contemplates the erection of a modern club house. Exact location, details of construction and name of architect will not be available for some time.

SOUTH ORANGE, N. J.—Edmund Stout, 66 Ralston av, South Orange, N. J., is preparing the preliminary plans for a 2-sty brick and limestone community memorial building, containing lounge, billiard room, bowling alleys, gymnasium, swimming pool, auditorium and stage, on South Orange av and Valley st, for the Township of South Orange. Details will be available later. Cost, approximately \$125,000.

EAST PATERSON, N. J.—The North Jersey Country Club, Richard R. Chiswell, president, 146 Godwin st, Paterson, contemplates the erection of a 2-sty clubhouse, approximately 25x30 ft, at Warren Point, East Paterson, for which name of architect and details of construction will be available later. This structure will replace the building recently destroyed by fire.

MUNICIPAL.

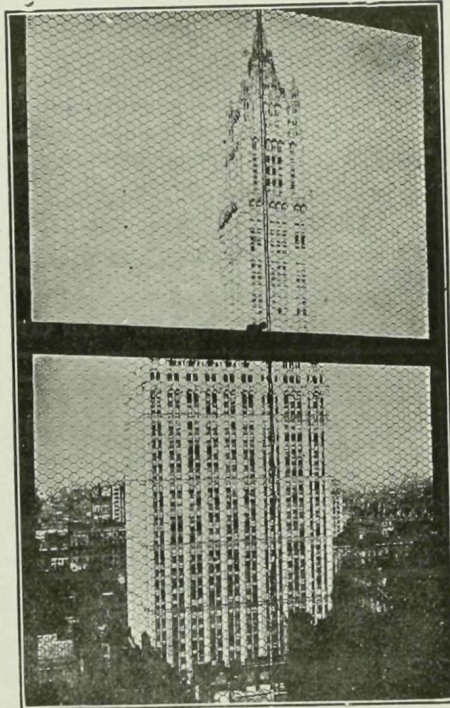
PATERSON, N. J.—Garwood Ferguson, County Engineer, Court House, Paterson, will prepare plans for a concrete bridge, 50 x280 ft, over the Passaic River, at Pennington Park, Paterson, for the Board of Chosen Freeholders of Passaic County, George Botbyl, clerk, Court House, Paterson. Cost, about \$125,000. Project will probably go ahead during the spring or coming summer.

JERSEY CITY, N. J.—C. Van Keuren, City Engineer, City Hall, Jersey City, has started sketches for a public park to be constructed at Montgomery st and Baldwin av for the Board of Commissioners of Jersey City, Frank A. Dolan, City Clerk, City Hall, owner. Cost, about \$150,000. Details will be available later.

ELIZABETH, N. J.—Jacob L. Bauer, County Engineer, 120 Broad st, Elizabeth, has plans in progress for a 1-sty brick and concrete county garage, 30x60 ft, in Union st, for the Board of Chosen Freeholders of Union County, Court House, Elizabeth, owner. Cost, about \$10,000. Plans will soon be completed and owners will advertise for bids on general contract.

STABLES AND GARAGES.

JERSEY CITY, N. J.—Edward Patterson, 1 Montgomery st, has plans in progress for a 1-sty brick and concrete garage, 50x100 ft, at 315 Bergen st, for the Bergen Storage & Warehouse Co., 313 Bergen st, own-



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er. Cost, about \$10,000. Owner will soon be ready for estimates on separate contracts.

NEWARK, N. J.—Plans will be prepared privately for a large garage to be erected at 97-101 Ogden st, for the Standard Oil Co. of New Jersey, 26 Broadway, Manhattan, owner. Details will not be available for some time.

PATERSON, N. J.—Wm. T. Fanning, Colt Building, will prepare plans for a 1-sty brick garage, 25x100 ft. at the northwest corner of Hamilton av and Grand st, for P. J. Mahoney, 388 Grand st, owner. Cost, about \$7,000.

PATERSON, N. J.—Wm. T. Fanning, Colt Building, has started sketches for a 1-sty brick and concrete garage, 32x100 ft, in Grand st, near Hamilton av, for Louis Cramer, 99 Ward st, Paterson, owner and builder. Cost, \$9,000.

CONTRACTS AWARDED.

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

APARTMENTS, FLATS & TENEMENTS.

MANHATTAN.—J. Axelrod, 200 West 72d st, has the general contract for alterations to the 5-sty brick dwelling, 25x65 ft, into bachelor apartments, at 47 West 68th st, for Wm. L. O'Collell, 62 West 45th st, owner, from plans by George F. Pelham, 200 West 72d st, architect.

RIVERSIDE DR.—Leopold Weiss Realty & Construction Co., Inc., 2517 7th av, has the general contract for alterations to the 5-sty brick and stone dwelling at 414 Riverside dr, into non-housekeeping apartments for Leopold Weiss, 2523 7th av, owner, from plans by Samuel Cohen, 32 Union sq, architect. Cost, about \$15,000.

BANKS.

MANHATTAN.—C. T. Wills, Inc., 286 5th av, has the general contract for extensive alterations to the brick and stone building at the northwest corner of Madison av and 40th st, into banking quarters, for the 21 East 40th St. Co., Inc., 101 Park av, Franklin Trust Co., 166 Montague st, Brooklyn, lessee. Plans were prepared by Trowbridge & Livingston, 527 5th av, architects.

DWELLINGS.

NEWARK, N. J.—Horace Moran, 62 West 45th st, Manhattan, has the general contract for alterations and additions to the 2½-sty brick and limestone residence at 183 Ballantine Parkway, Newark, for Edward Weston, owner, from plans by Warrington C. Lawrence, architect, 37 East 28th st, Manhattan.

FACTORIES AND WAREHOUSES.

ARCADE, N. Y.—The Turner Construction Co., 244 Madison av, Manhattan, has obtained the general contract for a 2-sty reinforced concrete cold storage warehouse, 59x44 ft, at Arcade, N. Y., for the Merrell-Soule Co., Syracuse, N. Y., owners, from plans by O. E. Merrell, engineer.

MANHATTAN.—Louis Weber Building Co., 171 Madison av, has the general contract for the erection of a 1-sty brick and stone motor generator building, 26x74 ft, at 201st st and the Harlem River, for the United Electric Light & Power Co., from plans prepared by Wm. Whitehill, 32 Union sq, architect.

BROOKLYN.—W. L. & G. H. O'Shea, 29 Broadway, Manhattan, have the general contract for alterations and additions to the 3-sty brick and steel warehouse, 200x100 ft, at 21-35 Waverly av, for Rockwood & Co., 88 Washington st, from privately prepared plans. Cost, about \$85,000.

TRADE AND TECHNICAL SOCIETY EVENTS.

NATIONAL ASSOCIATION OF SAND AND GRAVEL PRODUCERS will hold its annual meeting in Chicago, January 28-29.

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

AMERICAN SOCIETY OF HEATING AND VENTILATING ENGINEERS will hold its annual meeting in the Engineering Societies Building, 29 West 39th st., January 28-30.

STANDARDS AND APPEALS.

Calendar.

HOURS OF MEETINGS.

Board of Standards and Appeals, Tuesdays, 10 a. m.

Board of Appeals, Tuesdays, at 1.30 p. m.

Call of Calendar, Tuesdays, at 3 p. m.

Special meetings as announced in the Calendar.

All hearings are held in Room 919, Municipal Building, Manhattan.

BOARD OF STANDARDS AND APPEALS.

Tuesday, January 28, 1919, at 10 a. m.

Petitions for Variations.

965-18-S—958-964 University av, the Bronx. Reopened Dec. 17, 1918.

1669-18-S—124 West 34th st, Manhattan.

385-16-S—635-641 West 49th st, Manhattan. Request to reopen.

722-18-S—186 East Houston st, Manhattan. Request for reopening.

BOARD OF APPEALS.

Tuesday, January 28, 1919, at 1.30 p. m.

Appeals from Administrative Orders.

1518-18-A—Piers 22 and 25, on South st, between James slip and Oliver st, Manhattan.

1526-18-A—Pier 83, North River, Manhattan.

1527-18-A—Pier 83, North River, Manhattan.

1490-18-A—Pier 65, North River, foot of West 25th st, Manhattan.

1670-18-A—Pier No. 2, North River, Manhattan.

1671-18-A—Pier No. 8, North River, Manhattan.

1672-18-A—Pier No. 34, North River, Manhattan.

1673-18-A—Pier No. 66, North River, Manhattan.

1674-18-A—Pier No. 44, East River, Manhattan.

1675-18-A—Pier No. 5, Wallabout Basin, Brooklyn.

1688-18-A—Pier No. 35, North River, Manhattan.

1557-18-A—12 Harrison st, Manhattan.

1558-18-A—54 Harrison st, Manhattan.

1707-18-A—248 Wyona st, Brooklyn.

1700-18-A—142 West 49th st, Manhattan.

1562-18-A—396-398 Broadway and 71-77 Walker st, Manhattan.

Under the Building Zone Resolution.

1727-18-BZ—265-271 Sumner av, northeast corner Quincy st, Brooklyn.

1712-18-BZ—760-761 Hicks st and 27-29 Mill st, Brooklyn.

1714-18-BZ—3819-3827 Broadway, Manhattan.

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