Sixth Consecutive Drop in Unfilled Steel Orders Shown

Decrease in January of 574,958 Tons Leaves Bookings of Corporation 7,773,164, Lowest Since Nov., 1919

The sixth consecutive monthly decline in unfilled orders was reported yesterday by the United States Steel Corporation in its statement for January showing bookings of 7,773,164 tons, a decrease of 574,958 tons compared with the unfilled tonnage on hand at the end of December, and 9,285,441 tons on January 31, 1920.

The decline in last month's booking brought the total unfilled orders down to the lowest level since November, 1919, when they aggregated 7,128,330 tons. The peak in unfilled business was reached in April, 1917, when a total of 12,183,083 tons were reported on the last day of that month.

January's decrease in unfilled orders was interpreted as indicating that incoming business for that month averaged approximately 27,000 tons a day. Shipments were estimated at the rate of 50,000 tons for each of the twenty-five working days. New business during the latter part of the month was said to have exceeded the orders in the first part.

During the past fortnight the Steel Corporation has been reducing its output and is now running its mills at not much above 80 per cent of capacity, contrasted with over 90 per cent a month or so ago. Whether the corporation's stand against price reductions will result in many cancellations is still considered problematical.

Hudson & Manhattan Resumes Bond Interest

Disbursement of 2 Per Cent on Adjustment Income 5s, Payable April 1

Directors of the Hudson & Manhattan Railroad voted yesterday to resume payment of interest on the company's $33,102,000 adjustment income 5 per cent bonds with the declaration of 2 per cent, payable April 1, out of the surplus income for the six months ended December 31, 1920. No interest was paid for the six months ended June 30, 1920, and as the full 5 per cent became cumulative after January 1, that year, a balance of 3 per cent remained unpaid.

As a matter of fact no interest was paid on the basis on the bonds since October 1, 1916. From the readjustment of the company's debt in 1913 to June 30, 1916, interest was paid at the rate of 2 per cent annually. But since the latter date the company's income was insufficient after setting aside necessary reserves, to provide for any interest on the income bonds.

Earnings of the company for 1920 showed a substantial increase over the preceding year, net operating income amounting to $3,750,633 against $,221,-852 in 1919. Gross earnings increased $1,149,698 to $9,218,308.

New York Shipbuilding Doubles 1919 Earnings

Net Income in 1920 Equivalent to $14.13 a Share, Against $7 in Preceding Year

Net income of the New York Shipbuilding Company for the year ended December 31, after charges but before allowances for Federal taxes, was $2,826,698, equivalent to $14.13 a share earned on the 200,000 shares of capital stock of no par value.

This compares with $1,401,792, or $7 a share, in the preceding year. Federal taxes for 1920 were estimated at $1,709,000, which would reduce earnings to an equivalent of about $5.18 a share. Deduction will be made from this year's earnings, however, if precedent is followed, for 1919 taxes amounting to $535,296 were deducted from 1920 earnings.

Operating income in 1920 was $4,321,-417 against $2,876,899 in the preceding year. Surplus at the end of the year was $2,026,698 after allowing $1,572,-061 claims, including Federal taxes. This compares with $801,792 in 1919.

D., L. & W. Distributes Pensions

The Lackawanna Railroad Company distributed $1,684,450 in the form of pensions to 970 employees since June, 1902, when the pension system of the company began, according to a statement issued yesterday. At the close of 1920, 513 of these pensioners had died. Last year pensions amounting to $179,-400 were paid, while the aggregate for 1919 was $160,958. The pension, which employees who have attained the age of seventy years and have been continuously employed for twenty-five years are entitled to, is a monthly allowance equal to 1 per cent of the average monthly earnings for the ten years next preceding the date of retirement.

Increasing Coal Production

WILLIAMSON, W. Va., Feb. 10.—Mines in this district, affected originally by the strike called last July, produced about 18,000 more tons of coal last month than in December, 1920, according to a report of the Williamson Coal Operators' Association, made public here to-day. The output from mines which were affected by the strike was 130,018 tons during January, the report shows. More than 3,000 men were on the pay rolls of these mines in January, as against 2,602 in December, according to the report.

Decreased Cattle Shipments

FORT WORTH, Tex., Feb. 10.—Probably the smallest shipments of cattle in the history of the Texas Cattle Raisers' Association were reported by the range inspectors for the week ending Monday, according to reports announced at headquarters here. Poor market conditions were given as the reason.

London Meal Market

Spot tin was quoted at £162 and futures at £167 10s, with sales of 180 tons spot and 370 tons futures. Copper—Standard spot, £72, and futures, £72 10s, with sales of 600 tons futures, and electrolytic spot, £78, and futures, £80. Lead—Spot, £22 5s, and futures, £22 17s 6d. Zinc—Spot, £25 17s 6d, and futures, £26 7s 6d.

Livestock, Meats, Provisions

	Yesterday.	Year ago.
Live beef, fair to prime, 100 lbs.	$8.50@10.25	$12.25@15.25
Dressed beef, sides, lb.	.12½@ .16	.16@ .23
Live veals, common to prime, 100 lbs.	11.00@17.50	18.00@24.00
Dressed veal, city, lb.	.17@ .28	.28@ .36
Live ewes, 100 lbs.	5.00@ 8.00	8.00@12.50
Dressed mutton, city, lb.	.07@ .10½	.18@ .24
Live lambs, fair to prime, 100 lbs.	8.00@10.25	20.50@22.50
Dressed lambs, city, lb.	.16@ .23	.32@ .37
Live hogs, 100 lbs.	10.50@11.25	15.75@16.00
Dressed hogs, bacon, lb.	.15¾@.16¾	.22¾@.23¼
Pork, bbl.	31.50@32.50	43.00@44.00
Plate beef, bbl.	16.00@18.00	16.00@1800
Lard, Middle West, 100 lbs.	12.15@12.25	20.70@20.80

Chase National Head On Leave of Absence

Eugene Thayer Now in New England, Recuperating, It Is Said

Eugene V. R. Thayer, president of the Chase National Bank and one of the youngest bank presidents in the financial district, has received a leave of absence from the board of directors. Albert H. Wiggin, chairman of the board of directors, will act as president during Mr. Thayer's absence. Mr. Wiggin, in response to inquiries, yesterday declared that Mr. Thayer would return to the bank.

When Mr. Thayer became president of the Chase, the third largest national bank in the country, in September, 1917, he was less than thirty-five years old Harvey Gibson, president of the Liberty National Bank, is younger than Mr. Thayer.

Mr. Thayer came to the Chase from the presidency of the Merchants National Bank, in Boston. He is now in New England, and his friends say he has been suffering from a nervous condition, attributed to arduous work at the bank.

Half Interest in Sinclair Pipe Line Sold to S. O.

Indiana Company Gets No Representation in the Other Corporation, However

Sale of one-half interest in the Sinclair Pipe Line Company, heretofore owned by the Sinclair Consolidated Oil Corporation, to the Standard Oil Company of Indiana was announced here yesterday.

In a statement announcing the transaction H. F. Sinclair, president of the corporation, said it does not involve the granting to the Standard of Indiana of any interest or representation in the corporation.

Plans to increase the capacity of the company's East Chicago refinery, "which will be a distinct benefit to the crude oil producers of the mid-continent fields," were said to be the reason of the deal.

The Sinclair company owns and operates, the statement said, about 2,800 miles of main trunk and tributary pipe lines extending from the oil fields of north Texas, Oklahoma and Kansas through Missouri and Illinois to East Chicago.

R. W. Stewart, chairman of the board of directors and chief executive officer of the Standard Company of Indiana, also said, in a statement, that the transaction does not involve additional financing either in the form of bonds, notes or stock.

International Nickel Earns $1.33 a Share

Net Profits $2,620,873 for Nine Months, Against $1,799,957 for Same Period in 1919

Net profits of the International Nickel Company for nine months ended December 31, after charges and Federal taxes, were $2,620,873, equivalent after preferred dividends to $1.33 a share ($25 par) on the $41,834,600 common stock.

This compares with $1,799,957, or 83 cents a share, in the corresponding period of 1919. Earnings in the nine months of 1920 amounted to $4,415,774, an increase of $88,877. Net income before allowing for depreciation, etc., was $4,305,880, an increase of $133,596. Surplus amounted to $2,219,806, an advance of $820,916.

Day's New Issues

The National City Company and the Guaranty Company of New York, syndicate managers for the $40,000,000 issue of one to four-year 8 per cent notes of the Copper Export Association, Inc., offered yesterday, announced that the subscription books on the one-year maturity had been closed at noon. The books on the two to four-year maturities will be closed to-day at 10:30.

Blair & Co., Inc., and Hallgarten & Co. have purchased an issue of $2,750,-000 of City of Manilla 5½ per cent bonds.

Dillon, Read & Co. have purchased a $6,000,000 issue of railway equipment trust certificates, offering of which will be made on Monday.

According to present indications the $25,000,000 Chilean government loan will be ready for public offering on Monday or Tuesday of next week. This offering will constitute something of a test of the investment market for South American financing. A successful Chilean flotation, bankers said yesterday, would likely be followed by Argentine and Brazilian offerings.

Harris, Forbes & Co. and Coffin & Burr, Inc., are offering a new issue of $1,000,000 Idaho Power Company first lien and general mortgage 7 per cent gold bonds, due July 1, 1947, at 94¼ and interest, to yield over 7½ per cent. Net earnings are over twice all interest charges. The company operates under the jurisdiction of the Public Utilities Commission of Idaho and the Public Service Commision of Oregon.

Circus Man's Road Sold

DAYTON, Ohio, Feb. 10.—Sale of the Dayton, Toledo & Chicago Railway by John Ringling, of circus fame, to W. H. Ogborn, of Chicago and a group of capitalists, was announced here to-day by Ogborn, who will become president of the road. The road runs from Dayton to Delphos, Ohio. It was bought in 1918 by Ringling.

Wyoming Oil Reduced

CASPER, Wyom., Feb. 10.—Prices of all grades of crude oil produced in Wyoming were reduced 25 cents a barrel to-day by the Ohio Oil and the Mid West Refining companies, principal purchasers. The reduction carried prices to the lowest level since 1917.

Oil Price Reductions

DALLAS, Tex., Feb. 10.—The Magnolia Petroleum Company, the Oriental Oil Company and the Eastland Oil and Refining Company to-day made 25 cent reductions in the price of crude oil, making the quotation $1.55 a barrel. The Sinclair and Prairie companies announced a similar reduction yesterday.

Niles-Bement-Pond Earnings

Net profits of Niles-Bement-Pond for the year ended December 31, after expenses and taxes, were $1,031,522, equivalent after preferred dividends to $10.95 a share on the common stock, against $2,280,624, or $25.64 a share, in 1919, according to a statement issued yesterday.

London Metal Market

Tin, standard spot, £165 and futures £170, with sales of 150 tons spot and 200 tons futures. Copper, standard spot, £17 15s and futures £72 5s, with sales of 50 tons spot and 550 tons futures, and electrolytic spot £78 and futures £80. Lead spot, £22 and futures £22 10s, and zinc spot £26 and futures £27.

May Not Can Tomatoes

OGDEN, Utah, Feb. 10.—Owing to the surplus on hand from last year and the outlook for 1921, many Utah canners may not pack tomatoes this year, it was announced following a meeting of members of the Utah Canners Association here. Packing of peas will be on a basis of about one-fourth that of last season, it was stated.

Business News

Dry Goods Retailers Told Brighter Times Lie Ahead

Sisson and Ayres Discuss Economic and Financial Situation, Urging Caution, but Emphasizing Optimistic Trend

Large portions of optimism, tempered with caution were dispensed to the five hundred members of the National Retail Dry Goods Association yesterday at the second day's session of the organization's tenth annual convention at the Hotel Pennsylvania. The two featured speakers at the afternoon meeting, Francis H. Sisson, vice-president of the Guaranty Trust Company, of New York, and Colonel L. P. Ayers, vice-president of the Cleveland Trust Company, Cleveland, declared that in their opinion the worst part of the financial and business depression had passed, and that brighter days were ahead.

Labor has not yet readjusted itself to the new economic conditions, Mr. Sisson told the retailers. He referred particularly to the railroad situation, quoting from the reports submitted to the Railroad Labor Board in session in Chicago, to show that high wages and inefficiency had practically destroyed the earning power of the railroads at present.

The financing of our overseas commerce also is an important problem, in the estimation of Mr. Sisson, who urged retailers and other classes of business men to support the Foreign Trade Financing Corporation in its efforts to extend credit to European buyers. Our productive capacity is in excess of our ability to consume, he asserted, thus necessitating an outlet for surplus products in foreign markets.

Foresaw Economic Trend

Mr. Sisson said that business men who studied the general economic situation foresaw the consequences of high prices, extravagant buying and abnormal wages and incomes last year.

"And to-day," he continued, "they are carefully observing economic trends to discount the future. Merchants and manufacturers, whether their businesses be large or small, wholesale or retail, are aware that this is a time to buy in smaller quantities than customary and buy more frequently than usual, thereby avoiding the evil of overstocking in the present transition period. They see clearly that it is a wise policy not to hold goods for higher prices than existing costs of production warrant, although in some instances such goods may have been purchased at higher prices than present replacement costs.

"The economic importance of the retailer has never been more accentuated than it is in this period of vital readjustments and price recessions. The public has come to look upon the retailer's readjustments as the last in the cycle that must be completed before economic conditions can be considered upon a comparatively sound basis preparatory to a general revival of business.

Solution of Problem

"The solution of the present problem is that of lower production costs. We are in a period of smaller margins of profits than that which we have experienced for the last few years. Greater efficiency is urgently demanded. Labor must realize that lower wage scales are far preferable to unemployment in cutting production costs and that eventually such lower costs will increase the purchasing power of wages."

Colonel Ayres based his conclusions concerning the future upon a series of charts he had prepared illustrating the course of wholesale and retail prices, wages and stock values in this country since 1914, some charts on wages running back a hundred years, and a graph comparing the rise in prices in this country with those in leading European nations since 1914.

"From what has happened before," said Colonel Ayres, 'it can be expected that we are now entering upon a long period of falling prices. For thirty years after the Civil War prices declined steadily, then rose again for twenty-five years up to last year. I think the period of falling prices this time will not exceed a decade.

"Contrary to the oft-repeated statement that retail prices have not been following wholesale prices, the charts show that they have. The order of decline is, first, raw materials, then wholesale prices, followed by retail prices, and then labor. In the general decline, however, there will be upward trends from time to time.

Factor for Depression

"One of the factors that will tend to depress prices in this country is the fact that we hold a large part of the world's supply of gold. When European nations try to get back on a gold standard of money they will come to us for the gold. They can only pay for it with commodities, and these will flow into the country at a great rate, at cheap prices, and thus depress prices here."

There was no general session of the convention yesterday morning, the period being given over to group meetings on advertising, store education, traffic and control.

It was the consensus of opinion that the price comparison in advertising has lost much of its appeal recently and that other methods of stimulating the desire to buy will have to be emphasized.

The need for the greater training of store help was brought out in the educational section meetings, conducted by Mrs. Lucinda Prince, head of the Prince School, Boston, and director of the association's educational department.

Lower Buying Power Cuts Retail Sales

Diminished purchasing power of his customers is a fact staring the retailer in the face, according to the February bulletin on economic conditions issued by the National City Bank.

"If he is in a farming district," says the bank, "he sees it in diminished values of farm products and hears of it over his counters every day. If he is in an industrial center he sees industries on short time with reduced pay rolls.

"The important thing in this readjustment is the maintenance of the equilibrium, so that various branches of industry will continue to be mutually supporting. This means that the prices of products must maintain a fairly uniform relation or distribution will be interrupted."

Commercial Credit

The commercial money market showed no new features yesterday.

Commercial paper continued to discount at 7¾ per cent for the majority of notes, with a few exceptionally high grade names receiving accommodations at 7½ per cent.

Rates for bankers' acceptances were unchanged. The following quotations on bankers' acceptances were issued by the American Acceptance Council:

	Member Banks. Buy. Sell.	Non-Member Banks. Buy. Sell.
Thirty days....	6 —5⅞	6⅜—6⅛
Sixty days.....	6⅛—6	6½—6¼
Ninety days....	6¼—6⅛	6⅝—6⅜

Call loans against aceptances, 6 per cent.

Awaiting Drop in Toys

Buyers Believe Present Prices Too High

The amount of advance business being placed by retailers with toy manufacturers during the current toy fair now running in three local hotels, has been disappointing.

Buyers assert that prices are still too high and are waiting for a decline. The toy manufacturers admit that prices of their product have not been reduced to such an extent as have textiles and a few other commodities, but justify present prices on continued high labor costs.

Hit by the Fur Slump

One of the largest casualties in the fur trade as an aftermath of the slump following the inflated period of 1918, 1919 and early 1920 came to light yesterday in the filing of an involuntary petition in bankruptcy against Milton Shreiber & Co., 134 West Twenty-ninth Street. Mr. Schreiber has been one of the most spectacular dealers in raw furs in this country. His liabilities and assets are estimated to be above $1,000,000. The present condition of the firm is said to be due to large shipments of furs to A. & W. Nesbitt, Ltd., London, acting as commission brokers in the fur auctions there. The Nesbitt firm is now in liquidation and a large portion of the assets of Milton Schreiber & Co. are tied up with Nesbitt.

Dealers Confident of Normal Diamond Trade

Diamond dealers are confident that the next few months will bring a return to normal business. Although admitting that the demand for diamonds has dropped considerably since 1919, the year in which the buying power of the public was termed unlimited, leading merchants are of the opinion that the trade is but slightly below normal. A trade leader asserted that the light business that is at present being done is equally distributed among the various price grades of diamonds.

European diamond centers are in much the same condition as the market here, according to latest reports. The demand for diamonds is said to be small, with but few sales in both high-priced or medium-priced diamonds made. It is said that only enough diamonds are being mined in South Africa to supply immediate requirements. It appears to be the intention of the diamond syndicate to wait until the surplus stocks have been depleted.

Call Tariff Unnecessary

Selling Agents of Foreign Firms Say Trade Is Poor

Local agents for foreign manufacturers of high-grade cotton, silk and woolen goods are inclined to take the efforts of American manufacturers to obtain higher tariff rates as unnecessary at present.

A sales agent for a well-known English concern which jobs several high-grade foreign textile lines in this country said yesterday that his business was extremely dull at present, largely because foreign goods are still extremely high in comparison to American-made merchandise.

"Our prices have dropped," he said, "but not to such an extent as have American prices. We find it extremely hard to get orders now, even on the types of goods that are not produced in this country. Our customers constantly complain that our prices are too high. One of my best customers, whose orders run as high as $75,000 a year, has not bought a dollar's worth of goods from me this year, and is sending one of his buyers abroad on a special trip to look over conditions in Europe."

Silk Situation Better

Storage Figures Show Improvement This Year

Improved conditions in the silk industry since the first of the year are reflected in statistics on the amount of raw silk held in warehouses and imported during the month of January, issued by the Silk Association of America. The amount in storage on February 1, according to the association's figures, was 31,859 bales, the smallest amount reported since the organization first began the compilation of this information a year ago this month. In February, 1920, silk in storage amounted to 68,021 bales.

The most interesting figures in the February 1 report are those indicating that consumption during the month of January reached a total of 22,176 bales, the largest figure reported since last May, during which consumption was 22,325 bales. In February, 1920, consumption was slightly over 30,000 bales. Imports during January were set at 9,499 bales, almost 4,000 bales more than was imported in December.

Fancy Shoes in Demand

Retailers Find Production Sold Up to May

Many retailers are finding it difficult to place orders for women's fancy shoes to be delivered in their stores before the first of May. Most of the large Brooklyn concerns making high-grade footwear are sold up on novelty shoes, which comprise the bulk of current demand, until May 1, and are refusing new orders for delivery before that date. Some of the smaller manufacturers, however, are still able to take on additional business.

Orders for more staple goods, particularly welt sole shoes, are coming in only slowly, and the men's wear business for spring is characterized as only fair. Early offerings of staples by retailers show a decline of from 20 to 33 1-3 per cent, compared to the opening spring prices last year.

Ban on Match Labels

From The Tribune's Washington Bureau

WASHINGTON, Feb. 10.—Orders have been issued by the Federal Trade Commission requiring two New York importing firms to discontinue using labels indicative of Swedish origin upon safety matches imported from Japan, the commission announced to-day. The orders, which were addressed to the Taiyo Trading Company, Inc., and the Consaco Sales Company, Inc., follow the trial of the concerns on complaints of unfair competitive methods.

Buyers Arrived

Fairchild Service

ANNISTON, ALA.

C. B. Freel Clothing Co.; C. B. Freel, men's clothing, furnishing goods, hats and children's suits; Herald Square.

ASHTABULA, OHIO

Miss R. L. Carlisle, dry goods, etc.; Pennsylvania.

AUGUSTA, GA.

J. B. White Co.; M. E. Kelly, ribbons, embroideries and laces; 23 E. 26th st.

BALTIMORE

Eisenberg, A.; V. M. Anderson, rugs, draperies, linoleums; 165 Grand st.

J. E. Hurst & Co.; H. H. Wells, dress goods, silks, women's and children's ready to wear garments; 1204 B'way.

Hecht Bros.; D. Horn, upholstery, floor coverings; 125 W. 30th st.

H. Wessel Co.; H. Justus, house furnishings; McAlpin.

Hutzler Bros. Co.; Miss Manahan, corsets; 352 4th av.

M. Schwartz & Sons; M. Schwartz, clothing; McAlpin.

Maryland Millinery Mfg. Co.; Herman Levine, braid, flowers; H. Lesser & Co.; 15 E. Houston st.

Meyer Cloak & Dress Co.; J. Meyer, dresses, coats, suits and skirts; Pennsylvania.

BIRMINGHAM, ALA.

L. Pizitz D. G. Co.; L. Pizitz, general mdse.; 37 W. 26th st.

BOSTON

Gilchrist Co.; Miss O'Brien, suits; Miss Hornstein, coats; 200 5th ave.

Jordan Marsh Co.; A. W. Anderson, men's furnishings, basement; 432 4th av.

Conrad & Co.; Miss Blumenthal, dresses; Miss R. Romanow, underwear; 132 Madison av.

Robbins Shoe Co.; A. Robbins, shoes; Elks Club.

C. Pierce, clothing; Elks Club.

Rosenbaum Co.; Miss B. Colech, millinery; 116 W. 32d st.

BRIDGEPORT, CONN.

Howland D. G. Co.; J. E. Kelly, laces and embroideries, neckwear, toilet goods and notions; 404 4th ave.

Smith-Murray Co.; J. M. Munsie, mdse. mgr.; 404 4th av.

BRIDGETON, N. J.

Stiles & Sons; Mr. Stiles, ladies' ready to wear; R. Cronin, 170 5th ave.

BRISTOL, TENN.

H. P. King Co.; F. B. Clark, H. P. King, A. R. King, C. King, representatives; Flanders.

BROCKTON, MASS.

A. Sydeman & Co.; M. Kaplan, men's and women's clothing; Broztell.

BUFFALO

Wm. Hengerer Co.; Mrs. A. Kenney, art goods, 2 W. 37th st.

Clawson & Wilson; E. C. Hall, aiwsts, petticoats, kimonos, negligees, muslin underwear, knit underwear and hosiery; 43 Leonard st.

CANTON, O.

W. R. Wollinger & Co.; H. C. Zollinger, ribbons, fancy goods, small wares, notions, jewelry, books and bargains; basement; 404 4th ave.

CARLISLE, PA.

Imperial Dept. Store; S. L. Roberts, ready to wear; Continental.

CHESTER, PA

Miss R. M. Kelley, millinery; Aberdeen.

CHICAGO

S. P. Platt; S. P. Platt, furs; 1182 B'way.

Mandel Bros.; Miss Connolly, infants' wear; Miss Singer, skirts; 13 E. 22d st.

I. Beazkr; Jack Teller, coats; 15 E. 26th st.

M. A. Wedels & Co.; M. A. Wedels and H. G. Hecht, furs and skins; Pennsylvania.

John V. Farwell Co.; R. W. Merritt, M. V. Peterson, curtains, upholsteries and draperies; 43 White st., 2d floor.

Gordon Stores; E. E. Gordon, suits; 15 E. 26th st.

J. C. Kelly, millinery; Wolcott.

J. Rerenthal, dry goods, furnishing goods; Herald Square.

Marshall Field Co.; V. M. Reid, youths' clothing, basement; 1107 B'way.

Carson, Pirie & Scott; A. N. Durkee, ribbons; 404 4th av.

W. A. Welbaldt Co.; Mr. Sylbanna, jobs coats, suits and dresses; Mr. Eickmier, jobs articles to sell up to $1; 48 E. 25th st.

L. Miller, dry goods; McAlpin.

Mandel Bros.; Miss Singer, skirts; 13 E. 22d st.

Charlton Co.; C. P. Anthony, silks, notions, laces, etc.; McAlpin.

Spaulding Waist Shop; H. Simon, waists; 270 5th av.

L. M. Myers, decorator; Herald Square.

CINCINNATI

Alms & Doepke Co.; George Freyhuff, carpets and rugs; 350 B'way.

McAlpin Co.; Miss M. Stenger, corsets; Miss N. Mueller, children's and infants' wear; 23 E. 26th st.

Smith-Kasson Co.; P. B. Clark, women's ready to wear; Grand.

The McAlpin Co.; Miss E. Gilsey, ribbons and notions; 23 E. 26th st. (Knott).

COLUMBUS, OHIO

F. & R. Lazarus Co.; Miss Simon, hosiery, children's socks and gloves; 225 5th av.

Clark-Davis Co.; H. M. Clark, ribbons, silks, satins, velvets and millinery; G. Murphy, rep.; 621 B'way.

Z. L. White Co.; I. E. Taylor, gen. mdse.; Imperial.

CONNELLSVILLE, PA.

H. Kobacher & Sons; A. J. Kobacher, gen. dept. store mdse.; Pennsylvania.

CORBIN, KY.

Roth & Itkoff; Ben Itkoff, dry goods, clothing and shoes; Alcazar.

DANVILLE, ILL.

Gordon Stores; E. E. Gordon, suits; 15 E. 26th st.

Strauss & Louis Co.; H. Louis, dress goods, silks, laces, embroideries, trimmings, notions, hosiery, gloves and ribbons; 1170 Broadway.

Strauss & Louis Co.; Mr. Louis, silks dress goods; 1170 Broadway, Room 505.

DAYTON, OHIO

Rike, Kumler Co.; W. Rike, silks, woolen goods; Miss Lucas, lamp shades and material; W. B. Pirtle, mdse mgr.; 225 5th av.

DECATUR, ILL.

Linn-Scruggs Co.; Miss S. B. Bailey, children's and infants' wear, knit goods, underwear; 1164 B'way.

DENVER

Joslin D. G. Co.; A. E. Pohlman, petticoats, house dresses, boys' and girls' apparel, knit goods; 23 E. 26th st.

DES MOINES, IOWA.

Lederer-Strauss Co.; S. M. Shloss, millinery; 35 W. 29th st.

DETROIT

J. L. Hudson Co.; H. L. Bartlett, dresses (basement); 225 5th av.

L. J. Norby & Co.; Mr. Norby, ladies' ready to wear; A. Mincer; 116 W. 32d st.

DUBUQUE, IOWA

Gordon Stores; E. E. Gordon, suits; 15 E. 26th st.

ERIE, PA.

Erie D. G. Co.; B. Margolis, basement; 432 4th av.

Trask, Prescott & Richardson Co.; Charles Seaburg, gloves, jewelry, knit underwear and hosiery, art goods, pictures and statues; 6 W. 32d st. (A. H. Meyers).

EVERETT, WASH.

Stone & Fischer Co.; F. M. Skinner, specials, men's shirts; 1170 Broadway.

FARGO, N. D.

Herbst Dept. Store Co.; E. Burleson, ready to wear; J. K. Herbst, dry goods, notions, gloves, hosiery, ready to wear; 116 W. 32d st.

Herbst Dept. Store; J. K. Herbst, E. T. Burleson, ladies' ready to wear; A. Mincer; 116 W. 32d st.

GRAND RAPIDS, MICH.

Charles Trankla & Co.; John Docksey, silks; 432 4th av.

GREELEY, COL.

The Shaw D. G. Co.; A. L. Coash, notions, underwear, corsets, brassieres, shoes, cotton piece goods, upholstery, drapery and floor coverings; 1170 B'way (E. B. Farrund).

HARRISBURG, PA.

Shearer Co.; J. L. Shearer jr., men's furnishing goods, tailoring clothing, shirts, underwear, knit goods; Woodward.

Dives, Pomeroy & Stewart; W. H. Bennethun, ladies' ready to wear; 240 Madison av.

HAZLETON, PA.

P. Delsroth's Sons; W. Delsroth, hosiery; 105 Grand st.

INDIANAPOLIS.

H. P. Wasson & Co.; Miss M. J. Early, furs; 120 W. 32d st.

ITHACA, N. Y.

Rothschild Bros.; Miss M. Crance, Mrs. E. Traub, millinery, women's ready to wear; J. Rothschild, dry goods, &c.; McAlpin.

LANCASTER, PA.

Hager & Bros.; R. C. Masterson, candy, holiday goods, notions, leather goods, jewelry, gloves, handkerchiefs and linings; 404 4th av.

Buchanan & Brown; J. Buchanan, coats, suits, waists, underwear; Pennsylvania.

LAWRENCE, MASS.

J. F. McGrath Co.; J. F. McGrath, men's furnishing goods and umbrellas; Ansonia.

LITTLE ROCK, ARK.

Gus Blass Co.; L. Gersman, cotton piece goods; 1150 B'way.

LOS ANGELES

Faris-Walker Co.; J. C. Nichols, jobs cheap winter coats; Alfred Fantl, 116 W. 32d st.

LYNCHBURG, VA

Schneider & Beerman; H. Beerman, millinery, women's ready to wear; Pennsylvania.

MARION, OHIO.

J. H. Rawlings & Son; R. Rawlings, dresses; Pennsylvania.

MARTINSVILLE, VA.

M. Marks & Co.; M. Marks, dry goods, clothing and shoes; Pennsylvania.

M'KEESPORT, PA.

The Famous; George O'Hara, house furnishing goods, china, cut glass, toys, etc.; 3 W. 29th st.

Katz & Goldsmith; George O'Hara, house furnishings, china, glassware and toys; Broztell.

MEMPHIS, TENN.

John Gerber Co.; F. G. Benre, representing; J. F. Hurley, boys' and juvenile clothing and furnishings; E. G. Cowan, cotton piece goods and bedding; Miss Lulu Jones, silks and muslin underwear, negligees and house dresses; 220 5th av., room 610.

J. Gerber Co.; J. T. Hurley jr., boys' and juniors' clothing; 319 7th av.

MERIDEN, CONN.

Ives, Upham & Rand; A. P. Conrad, silks, dress goods, linings; 404 4th av.

MILWAUKEE, WIS.

E. Schuster & Co.; C. Kant, silks, woolens, cottons; 105 Grand st.

Espenshain D. G. Co.; Julius Peck, linens; A. Eismuller, silks, dress goods; A. C. Fahsel, clothing; E. J. Guenzel, men's furnishings; 125 W. 30th st.

Blumenthal-Locher Co.; J. W. Trumbull, ribbons; 15 W. 38th st.

MINNEAPOLIS

L. S. Donaldson Co.; W. O. Shaffer, representing; 240 Madison av.

E. E. Atkinson; Miss Doris, gloves, neckwear, handkerchiefs and veilings; 10 E. 32d st.

J. Cohn, clothing; Cumberland.

MONTREAL

E. W. Glass, woolen piece goods; Pennsylvania.

MOUNT AIRY, N. C.

Jackson Bros.; J. Jackson, general mdse., men's clothing and shoes; J. D. Smith, men's clothing and furnishings; A. G. Webb, representative; Aberdeen.

MUSCATINE, IOWA

Gordon Stores; E. E. Gordon, suits; 15 E. 26th st.

NASHVILLE, TENN.

Harris, Davis & Co.; F. Harris, piece goods; 160 Worth st.

Rich, Schwartz & Joseph, women's and misses' ready to wear, millinery; 29 W. 34th st.

NEW HAVEN

Shartenberg & Robinson Co.; Miss H. M. E. Wyman, corsets, muslin underwear, kimonos, infants' wear; 404 4th av.

Ed Malley Co.; R. A. Mills, ladies' ready to wear; R. Cronin, 170 5th av.

Lawrence Eca, woolens, Park av.

NORWICH, CONN.

Porteous Mitchell Co.; F. J. Congdon house furnishings, floor coverings, curtains; 432 4th av.

OMAHA

Thompson, Belden Co.; C. C. Belden, mdse. mgr.; Pennsylvania.

Thompson, Belden & Co.; H. D. Blanchard, cottons; Pennsylvania.

Thomas Kilpatrick Co.; F. W. Koenig, gloves; 220 5th av.

OSHKOSH, WIS.

Gordon Stores; E. E. Gordon, suits; 15 E. 26th st.

OSWEGO, N. Y.

Kline Bros.; Aaron Kline, dry goods; Breslin.

OTTUMWA, IOWA

W. J. Donelan & Co.; T. J. Heneha, cottons; 165 Grand st.

PADUCAH, KY.

Marks, Inc.; M. Simon, mdse. mgr., men's and boys' wear; 830 Broadway.

PARKERSBURG, W. VA.

Dils Bros. Co.; G. E. Titchener, silks, dress goods; 1261 Broadway.

PHILADELPHIA

National "Kid Klothes" Co.; Allen L. Greenberg, boys' clothing; Pennsylvania.

Morris & Lewis; G. H. Morris, cloths, cassimeres; Sherman Square.

Gimbel Bros.; G. Glanding, lamps; B'way and 32d st.

Mrs. G. Wilson, clothing, furnishings; Herald Square.

PITTSBURGH

Rosenbaum Co.; Mrs. M. H. Desmond, misses' dresses; H. Sutliff, carpets and rugs; care Alfred Fantl, 116 W. 32d st.

Kaufman Dept. Store; O. S. Loeb, furs; 1261 B'way.

Rosenbaum Co.; Miss M. H. Demond, women's ready to wear, children's wear; I. S. Bickart, handkerchiefs; care Fantl, 120 W. 32d st.

Kaufman Dept. Store; George A. West, furnishings; 1261 B'way.

PITTSFIELD, MASS.

O. R. Newman & Sons; F. A. Corey, leather goods; Grand.

PONTIAC, MICH.

J. Meyer & Sons; H. Hamanoss, dresses; 18 W. 27th st.

PORT HURON, MICH.

Rosenthal-Winkelman Co.; Mrs. J. Webster, lingerie; 44 E. 23d st.

PORTLAND, ME.

Eastman Bros. & Bancroft; J. B. Armsby, silks, dress goods, wash goods, domestics; Miss G. Libby, muslin underwear; 404 4th av.

PORTLAND, ORE.

Olds, Wortman & King; A. E. Staple, belts, ribbons, trimmings, laces, neckwear, embroideries, handkerchiefs; 432 4th av.

Olds, Worthman & King; E. A. Staples, ribbons, veils, trimmings, handkerchiefs; 432 4th av.

PROVIDENCE, R. I.

J. P. Mourin; Mrs. J. F. Farrell, slip-ons; 277 5th av.

READING, PA.

C. K. Whitner & Co.; James B. Mercer, notions, jewelry; Harry D. Whitner, representing; Pennsylvania.

RICHMOND, VA.

Thalheimer Bros.; W. B. Thalheimer, merchandise manager; 352 4th av.

ROANOKE, VA.

Sam Glass, women's ready to wear; 235 5th av.

ROCHESTER, N. Y.

Nusbaum's; Lester Nusbaum, silks, wraps, furs; Mrs. Lester Nusbaum, silks, underwear, hosiery, sweaters; Annex.

SALT LAKE CITY, UTAH

Keith-O'Brien Co.; L. W. Byrne, underwear, children's wear; Fantl, 116 W. 32d st.

SALEM, MASS.

Almy, Bigelow & Washburn Inc.; Miss L. Cortee, ready to wear; Miss Alice O'Brien, millinery; Miss Sadie Downey, blouses; Mrs. Nellie O'Neill, children's wear; Miss Katherine Connors, underwear muslins; 240 Madison ave.

SAN FRANCISCO

O'Connor-Moffat & Co.; O. D. Coughlin, hosiery, knit underwear, jewelry and toilet goods; 432 4th ave.

SEATTLE, WASH.

Bon Marche; R. J. Kelly, hosiery, underwear, men's and boys' goods; W. D. Gagen, men's furnishings; 225 5th ave.

Singerman & Sons; I. R. Singerman, clothing; 396 B'way.

SHREVEPORT, LA.

The Fair Co., Ltd.; D. Mendelson, dry goods and clothing; Pennsylvania.

SOUTH MANCHESTER, CONN.

J. W. Hale Co.; G. Walker, dresses, coats, suits, kimonos, house dresses, etc.; D. E. Landers, gloves, handkerchiefs, drugs; 105 Grand st.

ST. CLOUD, MINN.

Frank Fandel; J. Fandel, ladies ready to wear; A. Mincer; 116 W. 32d st.

ST. LOUIS

Kline Syndicate; L. Berkowne, furs; 404 4th av.

Rosenthal-Sloan Millinery Co.; Miss P. Thompson, millinery; Breslin.

SUMTER, S. C.

Sumter D. G. Co.; F. N. Clarke, dry goods; Grand.

SUNBURY, PA.

M. Jonas, women's ready to wear, men's clothing; Langwell.

SYRACUSE, N. Y.

N. Peters & Co.; Harry Peters, men's, women's and children's clothing; McAlpin.

THOMASVILLE, N. C.

Stadiem & Cohen; Mrs. Stadiem, dry goods, shoes, etc.; Pennsylvania.

TOLEDO, O.

Lasalle & Koch Co.; Miss N. Sullivan, laces, veiling, neckwear and embroideries; Miss M. Trump, art goods; 225 5th ave.

TOPEKA, KAN.

Gordon Stores; E. E. Gordon, suits; 15 E. 26th st.

TORONTO, CAN.

Munay, Kay, Ltd.; J. O'Connor, house furnishings, 116 W. 32d st.

TRYO, ALA.

H. Sacks; H. Sacks, ladies' ready to wear; 220 5th ave., Room 910.

URBANA, ILL.

Milton Mels & Co.; Milton Mels, general mdse.; Alfred Fantl, 116 W. 32d st.

WAHPETON, N. D.

The Bee Hive Co.; W. C. Fandel, ladies' ready to wear; A. Mincer; 116 W. 32d st.

WARRENTON, N. C.

Allen & Fleming; E. Allen, dresses; Alcazar.

WASHINGTON

Woodward & Lothrop; I. E. Fromani, china, glass, house furnishings; 34 4th av.

Melvin Cloak Store; E. Hartsall, ready to wear; 1170 Broadway.

Roberts, Inc.; I. T. Block, jobs ready to wear; 1170 Broadway.

Palais Royal; Mr. Wagner, kid gloves; B. Levis; 37 W. 26th st.

WATERBURY, CONN.

Reid & Hughes Co.; Wm. Wallace, silks, 404 4th av.

WATER VALLEY, MISS.

Wagner & Co.; H. H. Wagner, general mdse.; C. E. Bomberger, general mdse.; Bristol.

WESTERLY, R. I.

P. H. Opie Co.; Mrs. L. Tetlow, ready to wear; Miss Edith Opie, muslin underwear; Miss Mary Hughes, corsets; Mrs. E. Freestone, leather goods, neckwear, embroideries; George B. Spargo, dress goods, silks; Walter Reith, linens, cottons, trunks; Fred S. Opie, mgr.; Miss M. A. Murphy, treas.; Pennsylvania.

WHEELING, W. VA.

G. R. Taylor Co.; W. A. Rempe, silks, women's ready to wear; Pennsylvania.

WILKESBARRE, PA.

MacWilliams Co.; Miss E. Scaring, silks, cottons; Mrs. G. Coddington, representative; Miss E. S. Evans, notions; 124 W. 32d st.

WILLIAMSPORT, PA.

H. Myers, men's furnishings; Pennsylvania.

WINSTON-SALEM, N. C.

The F. A. Stith Co.; F. A. Stith, clothing, men's furnishing goods; Alcazar.

Elsenberg Bros.; I. Elsenberg, notions, dry goods; Pennsylvania.

YOUNGSTOWN, OHIO

G. M. McKelvey; R. T. Thompson, domestics, blankets; 1261 Broadway.

WORCESTER, MASS.

Barnard, Sumner & Putnam Co.; F. J. Knowlton, secretary; E. P. Sumner, vice-president and treasurer; 404 4th av.

YOUNGSTOWN, OHIO

Strouss-Hirschberg Co.; Miss C. Meeker, dresses, coats, suits; 1150 B'way.

Business Troubles

Petitions in Bankruptcy

The following petitions in bankruptcy were filed yesterday in the United States District Court:

MORRIS ZINK, men's clothing, 2977 Webster av., the Bronx, involuntary.

NATHAN DORSKY, woolen clips, 167 Webster st., involuntary.

HYMAN SALES, skirts, 32 West 31st st., involuntary.

SOPHIE DEFORE, merchant, engaged in business under the name of St. Louis Margerine Company, 2252 12th av., involuntary.

IMPORT AURORA BEDSPREAD COMPANY (Amedo Patillo and Vita Catalano), bedspreads, 226 Canal st., involuntary. Liabilities, $10,000; assets, $5,000.

LARRY GOLDBERG, shirt waists and general merchandise, 1270 Broadway, involuntary.

JOHN J. LAPHAM, mechanical engineer, 30 Church st., involuntary. Liabilities, $70,594, of which $61,244 are unsecured claims and $9,350 secured claims; no assets.

HARRY MARKS, buttons, 334 5th av., involuntary.

Receivers in Bankruptcy

The following receivers in bankruptcy were appointed yesterday in the United States District Court by Judge J. C. Knox:

Reginald P. Boyd temporary receiver for Hyman Sales, skirts, 42 W. 31st st., with a bond of $1,000.

John L. Lyttle temporary receiver for Amedo Patillo and Vita Catalano, trading as the Import Aurora Bedspread Company, bedspreads, 226 Canal st., with a bond of $2,000.

Martin C. Ansorge temporary receiver for Albert S. Heller, clothing, residing at 331 W. 91st st. and conducting a business at San Juan, Porto Rico.

Samuel Fraser temporary receiver for Sophie Defore, doing business as the St. Louis Margerine Company, 2292 12th av., with a bond of $1,500.

Francis B. Wood temporary receiver for the American Process Company, Inc., dyeing and bleaching, 356 2d av., with a bond of $1,000.

Max Herzfeld ancillary receiver in this district for Jacob Cohen, of 475 41st st., Brooklyn, who has a dry goods business at 68 Forsythe st., Manhattan, with a bond of $3,500.

Schedules in Bankruptcy

The following schedules in bankruptcy were filed yesterday in the United States District Court:

ARTHUR NEWMAN—Dresses, 32 West Thirty-second Street, show liabilities of $27,165, of which $26,890 are unsecured claims, and assets of $13,718, of which $3,813 is stock in trade, $1,243 machinery, tools, etc., $5,560 debts due on open accounts and $2,700 carriages and other vehicles.

HOTEL LOUISBURG, INC.—Liabilities of $38,897, of which $19,774 are unsecured claims and $18,510 secured claims, and assets of $62,000, of which $20,000 represents hotel equipment and furnishings in the Hotel Louisburg, Bar Harbor, Me., and $42,000 real estate.

E. SPIEGEL & DUPOUY, INC.—Leather, 27 Spruce Street. Liabilities of $711,076, of which $403,811 are unsecured claims and $307,265 secured claims, and assets of $99,265, of which $35,250 is stock in trade, $57,717 debts due on open accounts, $1,000 machinery, tools, etc., $1,789 deposits of money in bank and $3,500 property in revision trust, etc.

HENRY A. TOVIM—Children's and women's coats, 290 Fifth Avenue. Liabilities of $28,785, of which $16,535 are unsecured claims and $12,250 secured claims, and assets of $17,749, of which $3,000 is stock in trade, $13,499 debts due on open accounts and $1,000 machinery, tools, etc.

TRUEANGEL WATCH COMPANY, INC.—Liabilities, $35,203, of which $32,118 are unsecured claims and $2,440 secured claims, and assets of $34,579, of which $31,861 is stock in trade and $2,231 unliquidated claims.

GOLDMAN & BURNSTEIN—Liabilities of $271,193, of which $65,728 are unsecured claims, $6,000 secured claims, $116,-909 notes and bills, and assets of $44,005, of which $35,000 is stock in trade, $1,500 machinery, tools, etc., $2,505 debts due on open accounts and $5,000 deposits of money in banks or elsewhere.

Judgments Filed

In New York County

The following judgments were filed yesterday, February 10 the first name being that of the debtor:

Active Hand Embroidery—L. R. Goldberg	$112.14
Ardizone, Frank B., and Frank Marziani—S. M. Goldberg	330.20
Ackerson, Alexander—M. Dorf et al	478.30
Bloom, Irving—Union Exchange National Bank of New York	12,768.81
Bergenfeld, Rose, and Harry Kat—People, &c.	300.00
Basso, Alexander—Pierce Butler Pierce Mfg. Corp.	1,213.65
Borowsky, Serge, & Russian Isba Co.—T. J. Hayes Printing Co.	249.97
Bradley, Thomas W.—Sam S. Clauber, Inc.	101.81
Belous, Meyer—Schulte Realty Co.	155.04
Barasch, Abram—N. Harris	809.10
Chronic, Rose J.—O'Beirne Bros. & Lyons, Inc.	778.88
De Plama, Umberta—F. Milanese	2,022.37
Ellison, Joseph—M. Benach	121.70
Economu, Nickitas P., George Thedos and Henry Capizzi—M. Johnson	670.99
Erlanger, Moe—A. H. Newberger et al	403.59
Eastern State Journal—E. W. Scarborough Co., Inc.	571.66
Same—Lasher & Lathrop, Inc.	157.40
Emdin, Lionel—H. Weil	156.30
Epstein, Nathan—E. Feldman	1,333.25
Elias, Francisco—Encyclopaedia Britannica Corp.	107.51
Frish, Lilla—H. Simon	523.78
Fletcher, Holman—R. W. Childs et al	9,255.28
Goldman, Morris—H. Danzig	221.16
Goldstein, Alvin L. (Big G Service)—Women's Wear Corp., Inc.	481.75
Gonoud, Theresa—A. Junior	1,142.70
Granite Apring Estate—M. Toomey, Inc.	196.03
Gennis, Morris—Phillips Jones Corp.	677.51
Goldfarb, Irving J.—S. Kessler	255.33
Goodman, Jacob (Goldman Mercantile Co.)—Savoy Holding Co.	134.50
Hills Products Co., Inc., and Joseph A. Glennon—W. J. Brunnell	596.70
Hickey, James F. jr., gdn—E. A. Dunn, costs	110.15
Heath, Dean & Co.—Scandinavian American Bank	1,976.66
Hornstein, William, and Samuel Kaplan (Eagle Flower & Feather Co.)—M. Epstein et al.	209.97
Hayes, James—Schulte Realty Co.	214.20
Hemingway, Stewart—J. Bergfalk	222.53
Jackson, Daniel H.—S. Fartegas	750.41
Kander, Allen—S. L. Newman et al	350.57
Kaufman, Louis—W. E. Read et al	967.42
Krislinger, Joseph B.—F. Ullman	118.94
Klein, David (Lincoln Tire Co.)—McGraw Tire & Rubber Co.	892.98
Karp, Samuel—M. Cohen et al	406.90
Kenny, Samuel J.—Encyclopaedia Britannica Corp.	132.50
Long Beach Trucking Co., Inc.—L. C. Smith & Bros. Typewriter Co.	105.29
Lane, Jim—J. Hochman et al	1,305.94
Loscalzo, Angelo—Encyclopaedia Britannica Corp.	138.72
Levin, Albert L.—C. B. Surpless et al	179.39
Liberty National Bank of N. Y.—J. Tate et al	2,212.87
Larimer, Robert G.—C. Staiger et al	1,034.45
Levenson, Philip I.—H. Freedman	701.71
Lieghthouse, Charles F.—E. Johanson	284.93
Lipsky, Ida—S. B. Schweitzer	396.70
Leavitt, George A.—J. A. Richle	167.55
Levine, Max S.—Steinway & Sons	170.70
Mosca, Antonia—E. Antonazzi	510.40
Mander, Geo. H., Sam S. Glauber, Inc.	190.90
Miller, Louis G.—A. Gustman et al	315.40
Model Building & Loan Ass'n of Mott Haven—A. C. Reeves et al	196.50
Same—H. Swain	108.32
Montana Export Sales Corp.—Mayjac Co., Inc.	120.70
Nagle Avenue Construction Co.—P. Soengeman	791.49
North American Ecclesiastical Consistory, Nemeovsky, Alexander and Alex. Kukurievsky, rec'r, &c.—S. Levine	383.25
Pariser, Edith I.—M. I. Neilson et al	8,649.60
Perfect Refillable Fuse, Inc.—W. Reher	1,034.20
Pritchard, Frank B.—N. Y. Central R. R. Co.	356.56
Phillips, Solomon, and Harry Mann (Phillips & Mann)—New Netherlands Bank of N. Y.	3,052.10
Reeves, Herbert—Model Building & Loan Ass'n of Mott Haven	82,016.97
Reil, John M.—M. S. Lands Shoe Co	192.35
Richards, Geo. H.—E. F. Dietrich	334.65
Reynolds, Geo. E.—H. F. Matthews	5,496.32
Rockwood, Nash, and Benjamin Kelley—J. P. Hartnett	3,194.60
Reil, John M.—M. B. Lands Shoe Co.	192.35
Reimer, Morris—Swift & Co., Inc.	141.80
Rosen, Harris—Meyer & Lange	944.60
Same—Schlecht & Klei Co.	390.23
Reiss, Mortimer H.—Par Holding Co., Inc	3,059.32
Same—Same	3,114.92
Same and Athens Shipbuilding Corp.—Same	6,927.99
Standish Realty Corp.—I. W. McDonnough	1,419.42
Sternbach, Bernard—M. W. Larenson & Co.	258.09
Simpson, Elliott E.—D. A. Boscowitz	127.29
S & M Dress Co, Inc—M Gross	152.75
Siegel, Abner—D W Gregory Adjustment Corp	165.59
Schechwitz, Louis—M Lazow	6,494.57
Silverman, Harold M—Warner-Godfrey Co	451.78
S W Hat Co—Bolivian Panama Hat Co, Inc	1,750.65
S W Hat Co—Bolivian Panama Hat Co Inc	610.67
Sobel, Alex—S Heller	160.65
Snyder, Chas A—M Proval	234.90
Simpson, Marcus—G N Nay	234.90
Sino Americo Trading Corp—H W A Dixon et al	1,599.81
Shapiro, Dora and Jack—H Nurenberg	199.60
Tebbs, Chas E—A B Grant	683.95
Tolmach, Julius and Morris—State Bank	318.45
Tumminelli, Paul—Encyclopaedia Britannica Corp	132.41
Weinstock, Benj—L A Pomenon	536.90
Wasserman, Jacob and Robert (Amsterdam Fruit Market)—Yorkville Paper Co	246.54
Waugh Chemical Corp—Independent Filter Press Co, Inc	1,291.26
Wiesenfeld, Nathan—George W Hinrichs, Inc	6,037.89
Zadds, Arthur—Morewood Realty Holding Co	7,218.09

In Bronx County

Drake, Albion R—Standard Spring Roller Co, Inc	$3,106.93
Eisenberg, Solomon—Swift & Co, Inc	87.95
Flurscheim, Max—N Y Telephone Co	51.43
Friedman, Mildred—M Kimmel	35.72
Kiralfy, Henry W—W H Bartlett et al	117.81
Marcus, Max—L Lowenthal et al	395.23
Nirenberg, Julius—P & B Amusement Co	71.71
Otner, Ida—N Y Telephone Co	25.20
Reilly, Lawrence—G N Kanenbley	109.19
Reilly, Lawrence, as gdn—G N Kanenbley	119.19
Schwartz, Moe, and Samuel Winter—M Davidson	164.10
Schinasy, Yetta—H A Douglas et al	247.59

Satisfied Judgments

In New York County

Woolf, Sam—C. Greenberg et al, Oct. 22, 1920	$215.07
Charles R. McCormick & Co.—Interocean Forwarding Co., Inc.; Dec. 5, 1919	112.15
Berman, Saul—Charles Glesin, Inc.; Oct. 8, 1920	290.91
Markel & Markel, Inc.—Chatham Audit Co.; Nov. 26, 1920	262.35
Niernberg, Meyer; Joseph Niernberg and Howard S. Cole—H. Landy; June 9, 1920	285.15
Kraus, Leo, and Moses M. Schleider—F. Stahl; May 5, 1920	185.65
Levy, Harry S.—B. A. Levine; Dec. 3, 1920	450.99
Eisen, Julius—B. C. Gerken; Nov. 24, 1916	193.56
Halpin, Nicholas and Thomas—Central Cigar Mfg. Co.; Sept. 2, 1915	134.01
Misitro, Angelo—J. Murgo; Jan. 10, 1921	307.30
Niagara Merchandising Co.—E. V. Harmon; March 21, 1918	185.45
Mendick, Samuel—W. Fell; Feb. 3, 1919	7,636.45
Gralck, John and Malake M.—James Everards Breweries; May 6, 1915	650.76
Standish Arms Realty Co.—A. H. Myers; May 12, 1920	1,551.64
Eigner, Emil—J. A. Cantor Printing Co., Inc.; Aug. 3, 1918	600.50
Hosford, John; Edward Maas and Alice Maas—People, etc.; Dec. 4, 1920 (vacated)	500.00
Globe & Rutgers Ins. Co.—National Liberty Ins. Co. of America; May 26, 1920	2,034.59
Franken, Otto D.—G. Elkhard; April 11, 1905	1,211.05
Senft, Elias, Nathan and Rosie—State Bank; May 3, 1918	321.06
Firestone, Charles, and Louis A. Sable—U. S. Title Guaranty & Indemnity Co.; March 21, 1914	359.46
Firestone, Charles—J. Lansburgh; June 19, 1913	185.09
Same—T. P. Cooper; Jan. 30, 1913	232.20
Serber, David—S. S. Brown Co.; Sept. 30, 1914	410.70
Weinberg, Emanuel and Julius—J. H. & C. K. Eagle, Inc.; Dec. 4, 1920	3,984.70
Vogel, Samuel, and Adolph Melrowitz—L. B. Brodsky; Feb. 1, 1921	831.14
Firestone, Charles—H. Hollander; June 25, 1914	542.41
Senft, Elias, Nathan and Rosie—State Bank; May 3, 1918	731.71
Firestone, Charles—F. Kupferberg; Feb. 1, 1915	883.45

Need of Foreign Trade Financing Emphasized

McHugh Says Organization Will Extend Credits to All Countries

John McHugh, vice-president of the Mechanics and Metals National Bank and chairman of the committee on organization of the Foreign Trade Financing Corporation, emphasized yesterday in a formal statement the urgent need of the machinery of the new $100,000,000 organization as an important aid to the carrying forward of American foreign trade plans.

"My attention," says Mr. McHugh, "has been called to reports stating that our program has been criticized on the ground that we should wait for the perfection of the League of Nations. In answer to this I can simply say that if it becomes necessary, in extending loans to Europe, to have specific guaranties under the machinery set up by the league, we, of course, shall wait for these specific guaranties, and in the meanwhile extend our credits to customers in other parts of the world than Europe where we are convinced, as bankers and business men, that payment for our goods will be made, and where profit can be obtained. But the machinery of credit ought to be set up now, and not later on, if we are to gain the advantage of our opportunity.

"The suggestion has been made that we may not immediately secure $100,-000,000 of subscriptions. Whether or not we secure this amount immediately, I wish to make it plain that it is our determination to go ahead and organize the Foreign Trade Financing Corporation. The need for its machinery in our business structure becomes increasingly greater every day, and, from the responses to our initial campaign, I am persuaded that business men and farmers in every part of the country, as well as bankers, are in accord with us."

Drop in Peruvian Exchange

LIMA, Peru, Feb. 10.—Discussing the foreign exchange problem, El Commercio expresses alarm at the fall of the Peruvian pound in comparison with the American dollar and the pound sterling.

It urges the government to take measures to stabilize the exchange rate in order to avert the losses which the entire economic system of the country is experiencing.

Goodyear Meeting Postponed

AKRON, Ohio, Feb. 10.—Another postponement of the Goodyear Tire and Rubber Company stockholders' meeting to pass on refinancing plans was announced to-day at the company's offices here. The meeting, which had been adjourned until February 11, was postponed to February 25. President F. A. Seiberling and other officials of the company are still in New York completing details for the refinancing of the company.

Packard Re-employs 1,000

DETROIT, Feb. 10.—Coincident with announcement of the regular quarterly dividend to preferred stockholders today, the Packard Motor Car Company announced reemployment of an additional 1,000 men, effective immediately. The company has been operating with a force of about 3,000 men for several weeks.

Fire Record

A. M.	LOSS.
12:15—201 E. 36th st.; William Roth	Unknown
2:00—161 W. 63d st.; Bridget Roche	Trifling
2:50—190 Mercer st.; Gilbert Underwear Co.	Unknown
5:35—149 W. 26th st.; Mass Manufacturing Co.	Unknown
6:15—102 W. 11th st.; Daniel Reeves	Unknown
8:00—514 W. 176th st.; E. A. Sexton	Unknown
9:30—325 E. 107th st.; Charles Morello	Unknown
11:00—64 Green st.; Kramer Bros.	Unknown
11:30—100 W. 42d st.; Mary Wiesh	Unknown
11:55—39 W. 52d st.; Helen Harrison	Trifling
P. M.	
12:40—40 W. 38th st.; Regina Co.	Unknown
1:10—2576 Eighth av.; Martin & Schemonoes	Unknown
1:10—265 W. 129th st.; Michael Gallagher	Trifling
2:20—523 W. 25th st.; auto; Knickerbocker Metal Ceiling Co.	Trifling
2:15—329 E. 79th st.; Herman Goldberg	Unknown
3:00—417 W. 25th st.; James Kargan	Trifling
3:20—213 W. 18th st.; Tony Racher	Unknown
4:20—156 Crosby st.; Felthow & Righter	Trifling
4:35—105 E. 75th st.; Dominican Sisters	Unknown
5:35—141st st. and Wales av., The Bronx; lot	None
7:30—403 E. 136th st., cellar, Adolph Steiner	Unknown
5:50—799 Greenwich st., Seligman Bros	Unknown
10:25—135 West End av., George Bolon	Slight
10:20—18 Cathedral Parkway, auto, Jacob Harris	Slight
10:20—619 10th av., Fishel Button Works	Slight
10:30—63 Barrow st., Mrs. George Morrell	Slight