Railroad Reports Continue to Make Excellent Showing

February Earnings Statements Indicate Return of Nearly 6 Per Cent on the Tentative Valuation

February railroad reports issued yesterday for the most part continued the excellent showing thus far made for that month. So striking has been the improvement in net in the reports to date that indications point to a return at a rate of nearly 6 per cent on the tentative property valuation of $18,000,000,000 fixed by the Interstate Commerce Commission.

The Chicago, Milwaukee & St. Paul continued to feel the effects of the depression in the Northwest, with its net operating deficit of $877,019, but this was a decrease of $206,028, compared with the deficit reported for the corresponding month a year ago. The Atlantic Coast Line increased its operating income by $815,464, while increases in net were also reported by the Missouri, Kansas & Texas, the Chesapeake & Ohio and the Illinois Central.

Chicago, Milwaukee & St. Paul.

		Decrease.
February gross	$10,402,775	*$260,320
Deficit after tax	505,295	265,244
Net oper. deficit	877,019	206,924
Two months' gross	21,175,018	104,879
Deficit after tax	1,171,149	551,602
Net oper. deficit	1,348,402	963,240

*Increase.

Pittsburgh, Cincinnati, Chicago & St. Louis

		Increase.
February gross	$6,900,157	$459,231
Balance after tax	694,939	2,711,418
Net oper. income	530,560	2,904,410
Two months' gross	13,888,337	*955,997
Balance after tax	1,190,793	3,114,135
Net oper. income	928,947	3,344,765

Maine Central

		Increase.
February gross	$1,306,434	*$140,249
Balance after tax	44,921	226,913
Net oper. income	62,966	262,786
Two months' gross	2,613,486	*626,806
Balance after tax	109,726	481,921
Net oper. income	207,611	509,285

Atlantic Coast Line

		Increase.
February gross	$8,006,666	$316,248
Balance after tax	1,376,125	815,464
Net oper. income	1,439,323	891,464
Two months' gross	16,300,710	*1,475,362
Balance after tax	2,842,024	1,154,344
Net oper. income	2,967,590	1,252,951

Canadian Pacific

		Decrease.
February gross	$11,303,692	$1,485,265
Net after expenses	654,487	158,904
Two months' gross	22,011,868	4,592,749
Net after expenses	1,157,985	216,862

Missouri, Kansas & Texas

Feb. gross rev.	$2,737,031	*$1,038,293
Oper. expenses	2,578,019	*1,476,841
Net income	911,356	473,675
Two months' gross	7,638,737	*2,793,287
Oper. expenses	6,416,692	*2,583,173
Net income	1,776,268	276,124

*Decrease.

Chesapeake & Ohio

February gross	$8,980,645	$1,708,326
Balance after taxes	1,443,630	1,798,326
Net oper. income	1,439,885	1,696,522
2 months' gross	12,870,187	473,090
Balance after taxes	2,328,388	2,175,099
Net operating income	2,468,503	2,332,941

Nashville, Chattanooga & St. Louis

February gross	$1,503,493	*$125,630
Balance after taxes	73,831	118,855
Net operating income	101,888	68,581
2 months' gross	2,937,618	*425,476
Balance after taxes	32,188	149,152
Net operating income	43,325	40,836

Illinois Traction

Feb gross opr. rev.	$1,852,275	$171,118
Net after expenses	617,324	96,448
2 mo. gross oper. rev.	3,834,375	7,078
Net after expenses	1,236,170	199,477

Minneapolis, St. Paul & Sault Ste. Marie

February gross	$2,427,110	*$628,670
Deficit after taxes	435,573	*169,744
Net opr. deficit	445,066	*199,321
2 months' gross	5,089,249	*1,179,064
Deficit after taxes	785,705	*749,848
Net opr. deficit	795,964	*816,377

Chicago & Alton

February gross	$2,561,439	$376,912
Balance after taxes	637,598	691,923
Net oper. income	471,007	669,241
Two mos. gross	4,988,619	204,592
Balance after taxes	1,003,121	926,405
Net op. income	643,730	878,196

New York Dock

February gross	$341,719	*$183,880
Net after expenses	173,430	*43,898
Bur. all taxes and ch.	46,630	*49,363
Two mos. gross	692,097	*371,143
Net after expenses	331,537	*115,007
Bur. all taxes and ch.	95,254	*106,581

Chicago, St. Paul, Minneapolis & Omaha

February gross	$1,921,077	*$143,574
Balance after taxes	100,055	341,957
Net oper. income	120,276	373,201
Two mos. gross	3,893,665	*577,168
Balance after taxes	40,149	241,376
Net oper. deficit	14,893	*266,964

Norfolk Southern

	1922.	1921.
February gross	$620,240	*$10,270
Balance after tax	76,333	27,995
Net oper. income	54,945	21,733
Two months' gross	1,140,105	*28,062
Balance after tax	32,182	43,793
Oper. deficit	2,331	*19,519

Cincinnati, New Orleans & Texas Pacific

	1921.	1922.
February gross	$1,261,952	$1,285,818
Balance after tax	190,978	11,354
Net oper. income	164,601	21,888
Two months' gross	2,564,559	2,550,706
Balance after tax	448,825	*24,219
Net oper. income	431,120	*79,889

Alabama Great Southern

February gross	$635,982	$811,987
Balance after tax	90,343	61,964
Net oper. income	72,733	103,388
Two months' gross	1,329,399	1,684,028
Balance after tax	155,249	26,605
Net oper. income	134,128	33,912

New Orleans & Northeastern

February gross	$473,504	$576,774
Balance after tax	57,269	72,629
Net oper. income	3,200	*24,519
Two months' gross	964,065	1,135,006
Balance after tax	28,372	*54,893
Net oper. income	7,042	*123,012

Georgia Southern & Florida

February gross	$337,018	$369,775
Balance after tax	12,748	*77,902
Net oper. income	1,236	*82,083
Two months' gross	748,784	798,851
Balance after tax	80,276	*122,165
Net oper. income	46,063	*167,958

*Decrease. *Deficit.

Car Loadings Show a Drop

But Number Is Larger Than for Same Period in 1921

Reports to the car service division of the American Railway Association showed that 823,369 cars were loaded with revenue freight during the week ended March 18, compared with 829,128 during the previous week, or a loss of 5,759 cars. There was, however, an increase of 131,973 cars over the corresponding week of last year, but 31,691 decline under the corresponding week in 1920.

Amend N. E. Rate Case Order

WASHINGTON, March 29.—The orders of the Interstate Commerce Commission in the New England rate case were amended to-day, by a special act of the commission, so as to give that portion of the Boston & Albany Railroad lying in New England and territory a similar increase in revenues to that previously allowed other New England lines, and to prevent complications arising in the application of the terms of the order to traffic within New England and territory.

Nipissing Mines Net Drops

The Nipissing Mines, Limited, in its report for the year ended December 31 last shows a net income after expenses of $898,598, equivalent to 75 cents a share on the $6,000,000 capital stock (par $5). This compares with $1.50 a share earned on the stock in 1920. The Nipissing Mining Company, Limited, controlled by the mines company, reported net profits for 1921 of $969,199, compared with $1,279,091 in 1920.

Buys Universal Electric

The Great Western Power Company, according to an announcement yesterday, has completed purchase of the Universal Electric and Gas Company of California, the total cost of which was approximately $2,250,000. Great Western Power's consumers numbered 83,518 at the end of the year, against 31,179 for the previous year.

Business News

Better Retail Business Being Reflected in Wholesale Trade

Retailers Beginning to Send In Re-orders; Stocks Believed To Be Low; Apparel in Good Demand

Better business among retailers throughout the country as a result of the brighter weather during the last two weeks is being reflected in the local wholesale markets for apparel, accessories and other seasonable merchandise. The frequency with which retailers come into the market to re-order goods that are sold out indicates, say the manufacturers here, that retail stocks are exceedingly low and that anything approaching a normal pre-Easter demand for merchandise will result in a flood of orders on the wholesalers that will wipe out all accumulations of desirable merchandise.

The curtailment of production in textile fields has not as yet influenced buyers to anticipate their future needs to any great extent. It is felt, however, that the curtailment has progressed to a point where further breaks in prices have been forestalled, for the time being at least.

The primary textile markets were quiet yesterday, with prices unchanged. Demand for gray or unfinished cotton goods remained at a low ebb, and the other textile markets showed little change from the generally dull conditions that have prevailed for the last month or more.

Apparel manufacturers appear to be getting most of the business from retailers at present, the demand centering largely on medium and low priced dresses.

Commercial Credit

Commercial money continues in good supply and light demand. Rates continue slightly easier. More commercial paper is discounting at 4½ and 4¾ per cent and less at 5 per cent.

A cut was made in the buying on bankers' acceptances yesterday. The American Acceptance Council quoted the following discount rates on prime bankers' acceptances eligible for purchase by Federal Reserve banks:

	Bid.	Ask.
30 days	3⅝	3½
60 days	3⅝	3½
90 days	3⅝	3½
120 days	3⅝	3½

Call louns against acceptances, 3¾ per cent.

Raw Silk Firmer

Firmer prices prevailed in the local raw silk market yesterday. Advices from Japan indicate that the efforts to again peg the price of raw silk in the Yokahoma market have been partially successful at least. Local dealers were less inclined to cut under Japanese prices and some sellers advanced prices slightly. In general, prices are now about 25 cents a pound above the low levels of last week.

Yesterday's prices ranged from about $6.25 a pound for Kansai No. 1 to $6.75 and $6.80 a pound for double extra cracks.

Voluntary Petition Filed By Dolge Felt Company

BOSTON, March 29.—The Dolge Felt Company, Inc., of Oxford, as a result of a vote of its stockholders, filed a voluntary petition in bankruptcy to-day. Against assets of $410,683 were set liabilities of $440,647. Of the latter claims for $110,000 were said to be unsecured. As an indication of the cause of the company's embarrassment debts due on open accounts were said to amount to $207,653.

The principal unsecured creditors are the American Woolen Company with a claim of $19,000 and Feinberg Brothers, of Boston, $15,672. The Merchants' National Bank of Worcester, with claims aggregating $206,258, and H. F. Bemis, of Worcester, with a claim for $31,659, are among the secured creditors.

Says Retailers Miss Market on Low Quality

Many retailers have gone too far in lowering quality standards in order to offer lower prices to their customers in the opinion of E. C. Wheeler, of J. & T. Cousins, Inc., shoe manufacturers, Brooklyn.

"I have seen indications," he said, "of retailers being more emphatic in their demands for low prices regardless of quality than have their own customers. Here and there we are getting evidence from our retail customers that the public is beginning to tire of shoddy merchandise and is now demanding goods of better quality. If retailers will try to sell better qualities than they are now carrying, I believe they will find that their sales will not be as difficult as they now think."

Steel Buying Shows Continued Activity

"The steel companies have gained ground," "The Iron Age" will say today in part, "in the last week in their effort to advance prices. The more active buying that dates from the second week of March has continued, and the rate of steel works operation is still climbing. Indications now are that March bookings will show the largest total since July or August, 1920.

"The Steel Corporation's statement as to its policy, made late last week, tended to add strength to the market, but did not name definite prices. It is interpreted to mean that the corporation will follow promptly any advance established by its competitors. While some small sales of bars, shapes and plates have been made at 1.50c, Pittsburgh, the fact is that business is still being taken at lower figures where transactions were left open until April 1.

"The Steel Corporation's operating rate continues this week on the 70 per cent basis indicated in Chairman Gary's statement of last week, and its recent bookings are put at 65 per cent of capacity. Independent companies are probably averaging 60 per cent in production, putting the industry as a whole at about 65 per cent."

File Childs & Joseph Bankruptcy Schedule

Assets Set Forth Are About 50 Per Cent Under the Previous Estimate

Liabilities of $18,549,585 and assets of $5,191,616 are disclosed by the schedules in bankruptcy of the firm of Childs & Joseph, exporters and importers, of 60 Wall Street, who failed about two months ago, filed yesterday in the United States District Court. The liabilities set forth are approximately the same as estimated at the time the bankruptcy petition was filed, but the assets have shrunken to about one-half of their estimated total.

Secured claims, based on the market value of the goods, merchandise or financial securities, are put in the schedules, which are based on the work of accountants, at $7,433,926, and unsecured claims at $2,919,493. Among the claims by local banks are the following: Bank of New York, $160,427; Columbia Trust Company, $110,000; American Exchange National Bank, $175,000; National Park Bank, $175,000, and National City Bank, $200,000. Smith, Hogg & Co., 115 Worth Street, with a claim of $343,236, and Woodward, Baldwin & Co., 43 Worth Street, with a claim of $393,584, rank among the heaviest unsecured creditors.

Assets as divided in the summary consist of stock in trade all over the world, $4,238,567; machinery, tolls, etc., $133,852; open accounts, $492,174; accommodation paper, $122,934, and cash on deposit at time of failure, $35,050.

General Electric Stockholders To Vote on Capital Increase

Stockholders of the General Electric Company, at the annual meeting in Schenectady on May 9, will be asked to vote on a proposition to increase the authorized capital stock by $35,000,000, consisting of 3,500,000 shares of $10 par value. The new shares are to be issued without voting or subscription rights, but will be entitled in priority to the common stock to cumulative dividends at the rate of 6 per cent annually.

The proposed capital readjustment is in connection with the company's plan, announced last April, of paying a stock dividend in the form of special shares. Holders of two shares of $100 par stock will receive one certificate of $10, and holders of one share a $5 non-dividend-bearing scrip. The question of amending the by-laws to increase the number of directors from fifteen to nineteen also will be considered.

Magnolia Petroleum Report

Net earnings of $10,226,460 after depreciation, depletion and other expenses, but before Federal taxes, are reported by the Magnolia Petroleum Company for the year ended December 31, 1921. This is equal to $8.51 a share on the $120,000,000 of capital stock, and compares with $19.73 a share on $117,351,000 stock outstanding at the end of 1920. Gross earnings last year were $55,139,890, compared with $72,643,640 in 1920. The year's surplus after dividend payments and Federal taxes was $3,311,137, contrasted with $18,463,148.

Japan Fixes Copper Duty

Cables received here yesterday reported that the Japanese House of Peers had fixed a duty of 20 per cent on virgin copper, and from 3 to 7 yens per kin (a kin is about 1 1-3 pounds) on scrap copper, copper bearing materials and ingot brass, effective April 1.

Business Troubles

Petitions in Bankruptcy

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

C. THALHEIMER CO.—Involuntary, 48 West Fourth st. Ladies' hats.

MEYER GOLDSCHMIDT—Involuntary, Grocer, 340 Lenox av.

CARMELO CASTRONCOVO—Voluntary, General merchant, 279 East 150th st. Liabilities, $8,614; assets, $420.

BENJAMIN ALTERMAN—Involuntary, 328 East 101st st.

SEYMOUR S. LAPPERT—Voluntary. Rags, 487 Broadway. Liabilities, $13,160; assets, $3,004.

SIMON BRINBERG—Involuntary. 467 Broadway, cotton goods.

A. CONHAIM & CO., INC.—Involuntary, 38 East 39th st.

FREDERICK HIRD—Involuntary. 233 Broadway.

LEITNER & EISENBERG—Involuntary. Clothing, 42 Bowery.

LOUIS WEINBERG—Involuntary. 457 Fourth av., cloaks and suits.

Receivers in Bankruptcy

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

Edmund Wright, for C. Thalheimer Co., ladies' hats, 48 West 4th st.; bond of $10,000.

Samuel Sturtz, for Blue Ribbon Hats, Inc., 656 Broadway, with bond of $1,000.

Henry Caplan, for Rudolph M. Brody, dress goods, 587 Grand st., Brooklyn, with bond of $1,000.

Morris Frank, for Leitner & Eisenberg, clothing, 42 Bowery, with bond of $1,000.

Edward J. Ryan, for Samuel Weinstein, gents' furnishings, 446 Lenox av., with bond of $3,000.

Schedules in Bankruptcy

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

H. M. PALESTINE CO., INC.—655 Broadway. Liabilities, $159,417; assets, $64,078.

ISIDORE KUSHNER—480 South Berry st., Yonkers.

YOUNGSVILLE CREAMERY CO., INC.—203 East 110th st. Liabilities, $44,707; assets, $24,755.

SEYMOUR S. LAPPERT—487 Broadway. Liabilities, $13,160; assets, $3,004.

HERBERT MOOS—Liabilities, $42,221; assets, $42,600.

Assignments

MEYER GOLDSCHMIDT—Groceries, 340 Lenox av., to Henry M. Levin, of Far Rockaway.

LOUIS WEISMAN—Woolen and cotton goods, 818 East 161st st., to Emanuel Schoenkeit, of 220 Broadway.

Judgments Filed

In New York County

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

Arthur Hirsch & Co. Inc—B W Fenner	$547.20
Abercrombie, Wm C—B Jones	123.40
Alperson Realty Co—People, etc.	100.00
American Cinema Corpn and Walter F Nichbur—S Leibowitz	3,251.64
Anderson, John J—Knox Hat Co.	587.95
Anderson, Clark C—J A O'Reilly et al, costs	109.85
Baldwin, George P—C Alexander	171.00
Breckman, Joseph I—M Steinberg	162.24
Bucke, Harry—J R Clarke et al.	763.19
Becker, Morris, Felix Wohlgemuth and Alpha Decorating & Glass Co, Inc—J H Day	293.40
Block, Joseph or Joshua—J Rotberg	979.68
Cristiani, Gaetano—Phenix Watch Co. Ltd	140.80
Cohen, Samuel N. and David Feldman (Cohen & Feldman)—Dentner & Co, Inc	536.30
Curtis, Wm B—Fidelity & Deposit Co of Md	471.30
Connorized Music Co, Inc—Nat District Telegraph Co N Y	354.05
Cloke, Matthew P—Robins Dry Dock & Repair Co	162.62
Consolidated Manganese Co. Inc—F T Rubidge	2,009.88
City of N Y—P Friedman	202.41
Chelsea Hotel Co—N Y Edison Co	116.29
Claiu, Jonas—J C Francesconi	580.55
Claiu Jonas—Same	821.30
Connolly, James J—N V Bovino	3,296.21
Dodd, Ollie Y—M B Temple	148.85
Damast, Charles—Union Exchange Nat Bank of N Y	328.70
Dupont, John—M Carcano	262.60
Empire Art Institute, Inc—Rogers & Walker, Inc	764.10
Elam, Wm. A. and Ntl. Surety Co—People, etc	2,000.00
Engelson, Max—H. Seeigbigel	299.97
Fucci, Frank—Passaic Silk and Woolen House, Inc	182.31
Foote, Mine B.—Geo. C. Batchelor & Co	432.96
Flaxman, Nathan—E. De L. Cunningham et al	402.45
Friedman, Adolph—M. Schiller	228.00
Fribush, Meyer—S. Galewski Co., Inc	219.55
Grimm, John, and John Kirsch—M. Kleinhaus	220.50
Gillespie, Lawrence L., Holyday S. Needs jr. and Linzee Blagden—American Cinema Corp. Costs	108.80
Gilowitz, Benjamin, and Morris Aronsman, Butler Bros	301.80
Gross, William—A. Furman	208.90
Grossman, Annie—North American Bank	129.55
Genis, Samuel S.—J. Leef	225.65
Granet, Murray—M. Schuringer et al	118.91
Gebhard, Joseph—Morris & Co	144.30
Gonzales, Louis—Republic Doll & Toy Corp	659.70
Heagy, Walter S.—Schwartz Belting Co	194.60
Harjes, Henry—Royal Eastern Electrical Supply Co	621.16
Hoagland, Chas. J.—Henry Lindenmyr & Son	121.45
Haggin, Ben, Ali—P. Horley	507.17
Same—J. Guidone	941.50
Hayes, Nicholas J., com.—H. B. Machen	129.96
Juell, Christian—E. J. Handerson	209.38
Kimmel, Murray, and Fidelity and Deposit Co. of Md.—People, etc	1,500.00
Karl, Abraham—Swift & Co., Inc	132.10
Krass, William—Asbestos Shingle Slate and Sheathing Co	166.80
Kinlen, Clara—Stein and Blaine, costs	159.15
Kirkham, Chas. B.—Wedlake Lanson Co., Inc	241.92
Kaufman, Louis—J. Koppel	337.16
Kaufman, Louis—Bayuk Bros, Inc	142.95
Kreisberg, Wm—Continental Casualty Co	198.45
Kosal, Mattaersbita—W J Walsh	779.20
Kay, Frank—N Y Tribune Inc	330.70
Liberty Taxi Cab Co—M Walsh	1,429.95
Look-Lock Corp—B W Fontaine et al	449.85
Leo, Jno P, comm—C C Kehoe, costs	135.29
Lauber, Morris, and Jesse C Jacobs—People, etc	5,000.00
Lawrence, Frank—B W King	599.55
Lauradone Suit & Coat Co, Inc—P Fox	667.35
Linderman, Wm J—H Glisger	470.20
Motherland Shipping Co, Ltd—Allied Ntl Corp	2,776.35
Merla & Quiross, Inc—Story & Clark Piano Co	2,076.76
MacNeill, Walter W—N A Cole	194.41
Mirson, Bernard—C Lifman	867.27
Morgenroth, Nathan—E Morgenroth	624.20
Marinaro, Salvatore—Encyclopedia Britannica Corp	120.65
Montanex, Antonio—Protoche Crp	1,312.83
Meyer, Carl A—A C Jackson et al	142.01
Normandie Waist Co, Inc, and Isaac Feder—S J Philips	178.73
Nassau County Review Corp—Invincible Paper & Pub Corp	606.74
Niederberg, Mendel—L Mizek	112.15
Neufeld, Rose—N Y Edison Co	102.78
Naner, Harry—Corporated Dress & Costume Co	110.40
New Amsterdam Casualty Co—R Gross	123.60
Neura Paper Co. Inc—Fairview Mining Co	1,006.22
Neuvo, G Hercules—Oshkosh Mfg Co	114.20
Newark Cheese Co, Inc—P Bernstein	583.03
Posner, Rose, and Dora Dorshefsky—S Cohen et al	216.30
Phillips, John D—Lewy Bros Co	303.89
Pinkney, Hiram C—Nat Surety Co	881.60
Pope, Laura, administratrix—M I Hoyt (costs)	465.59
Phoenix Ribbon and Carbon Co—Natl Cash Register Co	834.70
Rosalsky, Arthur, and Louis (A Rosalsky & Bro)—West Branch Knitting Co	1,310.74
Reidell, Geo W—A R Louis	577.20
Rubin, Jack—Frank M Katz & Co	209.47
Rubel, Barnet (Charlotte Dress Co)—Le Roi Embroidery Co, Inc	579.70
Rosh-Wet Wash Laundry, Inc—Carman Supply Co	308.73
Rabichow, J—Walton School of Commerce	224.95
Sternberg, Adolph—O R Miller	288.80
Shiller Productions, Inc, and Morris Shiller—Tremont Film Laboratories Corp	539.03
Suzuki, Yonu, Tuyimatsu Yamagida and Manokichi Kaneko—J Schwartz et al	4,135.20
Schwartz, Joseph—B Scoler	118.25
Signet Films, Inc—S Goodman	174.28
Steinfeld, Harry N, and H G Volpe—M Rubin	330.40
Steinberg, John, and Jacob Felchuk—I. Silverman et al	141.31
Silverstein, Thomas—A Frankel	112.45
Savage, Benamin M A—H M Palestine Co, Inc	583.96
Spingerman, Edward A—V Bangert	986.48
Siegel, Helen—B Aitman & Co	141.01
Scandivanian Sales Co, Inc—P Sandanger	596.95
Slater, Charles—O Friedman	278.20
Scorr, Anna J—Gimbel Bros N Y	123.42
Schoerer, Isidore—A S Cochran	370.20
Singer, Nathan—R C Kalendar et al	443.85
Sorkin, Herman—H J Rothschild	647.46
Spindel, Sol, Irving Lipton and Max Ginsberg—F Rosenberg	219.95
Samlison, Mortimer H and Jesse M—American Woolen Co of N Y	3,039.37
Seabury, George L—Tebo Yacht Basin Co	1,285.60
Smith, De Lancey T—E K Bard	1,070.06
Stoppel, Ralph A—150th Street Corpn	753.55
Standard Motor Equipment Co, Inc—Chicago Fuse Mfg Co	264.85
Talking Motion Pictures, Inc—Independent Movie Supply Co, Inc	480.15
Teuser, Sol and Hyman (H Teuser & Son)—A Freedman et al	756.14
Universal Export Packing Co—N Y Edison Co	105.98
Urick, Philip—M Mally	100.00
Villarmin, Vincente—T J Tobin	216.70
Vogel, Morris, and Sam Sucher—L Gronowitz	228.80
Waterbury, C Livingston—R E Austin jr	824.10
Williams, Snowden—H L Kunstler	170.65
Wilson, Arlington J—Gerhard & Hey, Inc	105.00
Same—R H Van Sant; costs	103.30
Weber, Gus—H A Berg	215.70
W J Burke Garage Co, Inc—Tramley Oil Co, Inc	112.70
Wabash Railway Co—Fleck & Hillman	3,085.40
Weisz, Sander—Classic Mills, Inc	143.62
Wilson, William—B Kramer	147.06
Walker, Rev Robert T—Gimbel Bros, N Y	140.07
W J Burke Garage Co, Inc—Tramley Oil Co	112.70

In Bronx County

The first name is that of the debtor:

Berlin, Kate—H Guenzburger	$38.12
Cotiner, Isidor—N Shuman	37.62
Cohen, Max, and Raffael Welkenstein—L Rost	5,083.45
Goldberg, Samuel J—Ross Stores, Inc	221.96
Kopperl, Henry—Gould Realty Co	198.13
Landau, Lillian, and Anna Kirschman—S Lefkowitz	66.72
Lazarus, Herbert, and Ira L James—S Metcalf	2,536.66
Merrill School—Standard Plumbing Co	608.14
Oshman, Louis—A Simon	367.73
Presser, Abram—G A Feld & Co	366.41
Stern, Al and Ed—A Katz	105.72
Tessler, Frank and Josef—G Loewy	130.41

Satisfied Judgments

In New York County

The first name is that of the debtor, the second that of the creditor and date when judgment was filed:

Veccione, Rose—S. Kessler; September 4, 1918	$142.27
Weinberg, Nathan—L. Farber; March 24, 1922	145.90
Treff, Philip—J. Jaburg et al; January 15, 1915	198.36
Mitchell Eastern Parquetry Corp.—Harris Flooring Co.; July 18, 1918	171.78
Kleckner, David—National Aniline & Chemical Co., Inc; October 7, 1913	231.72
Primavera, Luigi—W. H. McElwain Co.; January 11, 1918	185.75
American Tagua Corp.—M. B. Dall; January 10, 1922	423.30
Shlefstein, Mrs Bertha—Grolier Society of London; November 28, 1921	140.45
Meskaros, Tivadar—A. Godo; March 17, 1922	1,102.57
Choules, Arthur R.—J. Muir; December 12, 1921 (vacated)	763.84
M. W. Levine & Co.—A. Braman et al; May 18, 1921	16,518.01
Frederick Loeser & Co., Inc—N. Bernstein; March 7, 1922	500.00
Minetta, Mike, and Lucy G. Celano—People, etc.; February 14, 1922 (vacated)	500.00
All American Brokers, Inc.—A. Balas; March 9, 1922 (vacated)	590.20
Winkler, Louis et al—M Rodgers; March 5, 1915	2,092.24
Zaudiere, George—J Scholtz et al; July 19, 1921	1,595.43
Northern & Western Finance & Trading Corp—American Foreign Banking Corp; March 28, 1922 (vacated)	10,791.73
Sacks, Herman—H Rotman; July 7, 1915	666.36
Henry Livezey Co, Inc—Chemical Ntl Bank of N Y; Sept 9, 1921	3,441.22
Copley Plaza Operating Co—J C LaVin; Dec 17, 1917 (reversed)	117.85
Kerry, Rozene—S G Levy et al; Feb 27, 1922	165.61
Watson, Robert C—Clover Farms, Inc; Feb 2, 1921	266.51
Davidowitz, Louis—M Rosenfeld; Oct 19, 1921	183.20
R & C Improvement Co. Inc—Norwich Union Indemnity Co; April 6, 1921	146.48
Broad Edge Corp et al—B Foody; Aug 19, 1921	113.80

In Bronx County

Marx, John & Ralph—J Watsky; Dec 20, 1920	$120.26
Steinberg, Hyman & Annie—D Albert; Feb 9, 1914	608.72

(Continued on page twenty-two)

Buyers Arrived

Fairchild Service

ALTOONA, Pa.—H. S. Adler; H. S. Adler, millinery; Pennsylvania.

ASHLAND, Wis.—Law Anderson & Son; H. M. Anderson, clothing, shoes; Grand.

ATLANTIC CITY—Morris & Co.; Mrs. M. Elfman, dresses; Pennsylvania.

ATLANTA—J. M. High Co.; W. H. Brittain, merchandise manager; J. E. Coiler, laces, embroideries, gloves, handkerchiefs; care Alfred Fanti, 116 W. 32d st.

ATLANTA, Ga.—A. Israile; A. Israile, ladies' and men's outfitter; Herald Square.

BALTIMORE

Joel Gutman Co.; J. G. Nassauer, coats, suits, furs, dresses; care Weill & Hartmann, 115 W. 29th st.

Stewart & Co.; Mrs. Mommich, infants' wear; L. M. Giffard, shoes; Mrs. Lannon, infants' wear; Miss L. Bailey, women's suits; Mrs. L. Graham, silk shirts, 18 W. 29th st.

The Hub; Miss R. Stein, misses' and juniors' ready to wear; care Baer & Lilienthal, 1150 B'way.

American Wholesale Corporation; Ben Levitman, jobs coats, suits; 354 4th av.

L. Baer; L. Baer, upholstery, draperies; Pennsylvania.

The Leader; M. E. Falk, boys' and men's clothing; Pennsylvania.

M. S. Levy & Sons; B. Levy, boys' furnishings; Pennsylvania.

Baltimore Overall Co.; M. A. Cohen, overalls; McAlpin.

Charles, Inc.; C. Bernstein, mdse. manager, dresses, coats, suits, capes; Martinique.

D. Caplan & Sons; Paul Caplan, woolen and cotton piece goods, flannels, domestics; Grand.

O'Neill & Co., Inc.; E. Gocking, ready to wear, infants' wear; C. A. Cook, 276 6th av.

Aaron M. Kramer; Aaron M. Kramer, general mdse.; Grand.

Goodman & Heiber Co.; H. L. McLanahan, millinery; Martinique.

Goldenberg Bros.; M. Oppenheimer, cotton piece goods, flannels, domestics, linings, notions, waists; Martinique.

American Wholesale Corp.; E. R. Reed, silk dress goods; 354 4th av.

BOSTON

M. Beaser; M. Beaser, dresses, coats, suits; Breslin.

Superior Millinery Co.; P. M. Ginsberg, millinery; Gregorian.

Max D. Katz; Max D. Katz, representing; Aberdeen.

The Leader; H. Goodman, shoes; Pennsylvania.

BANGOR, Me.—Vincent Bruno Co., V. Bruno, representing; 395 B'way.

Hochschild, Kohn & Co.; Miss R. Spergel, lingerie underwear; Fred Atkins, 220 5th av.

American Cloak & Suit Co.; J. Falk, suits; McAlpin.

Kramer & Sauber; N. Sauber, waists; 1182 B'way.

Mendel Bros.; Wm. Bernstein, domestics; McAlpin.

BERWICK, Pa.—Berwick Stores Co.; C. B. Ferris, merchandise manager; O. A. Pealer, housefurnishings; Pennsylvania.

BLUEFIELD, W. Va.—Isadora Cohen & Co.; Isadore Cohen, jewelry; Pennsylvania.

Louis Rothstein; Louis Rothstein, women's cloaks, suits; Commodore.

C. F. Hovey Co. (upstairs); Miss N. Mahoney, infants' sweaters, dresses, coats; Miss J. O'Callaghan, division manager, women's dresses; Miss Duffer, women's inexpensive dresses; 114 B'way.

Gilchrist Co. (upstairs); Miss O'Brien, suits; Miss McClusky, dresses; Mrs. Plummer, ribbons; J. J. Smith, men's furnishings; Miss E. Minahan, girls' and juniors' dresses; Miss Towney, handkerchiefs; J. J. Breen, neckwear, veiling, notions, buttons; 200 5th av.

Conrad & Co.; Mr. Shaughness, mdse. manager; Miss S. Bunton, suits; Miss A. M. Doyle, dresses; D. H. Steele, 132 Madison av.

Chandler & Co.; Miss K. Desmond, suits; Miss J. Canty, suits, muslin underwear; Syndicate Trading Co., 240 Madison av.

Wm. Filene's Sons Co.; upstairs, Miss Fitzpatrick, junior coats; Mr. Hurley, women's inexpensive dresses; Miss Stack, representing coats, suits; Mr. Post, assistant division manager, ready to wear apparel; Miss Kalcke, neckwear; Mr. MacCurdy, division manager; basement, Miss Dartt, infants' wear; Mr. Bling, women's costumes, dresses; 225 5th av.

Jordan Marsh & Co.; D. J. Cutcliff, linens, white goods; P. J. Fleming, basement cottons, linens, blankets, quilts; 432 4th av.

BUFFALO—J. J. Siegrist Co.; Geo. Heusinger, dresses, waists, suits; P. S. Farmer, 3 W. 29th st.

Broude & Bagean; S. B. Broude, ready to wear; Pennsylvania.

Lew Rosenbaum Co.; Lew Rosenbaum, mfrs. headwear novelties; Pennsylvania.

BRADFORD, Pa.—J. Kreinson & Bros.; Louis J. Kreinson, merchandise manager, coats, suits; care W. J. Dunn, 1170 B'way.

BUFFALO—Liberty Clothing Co.; I. E. Harris, merchandise manager; Pennsylvania.

CEDAR RAPIDS, Iowa—Killian Co.; Miss N. A. Gott, art needlework; care Hart-Flanagan, 253 5th av.

CHATTANOOGA, Tenn.—D. B. Loveman Co.; D. B. Loveman, president, general merchandise; care Baer & Lilienthal, 1150 B'wya.

CHICAGO

Boston Store; Miss McGrath, millinery; 44 E. 23d st.

Sol Klein Co.; Miss J. Goldberg, jobs coats; care Munzer-Mann Co., 370 7th av.