New Issue

$750,000

Intertype Corporation

Ten Year 7% Debentures

Dated April 1, 1922 — Due April 1, 1932

Interest April and October 1st

THE EQUITABLE TRUST COMPANY OF NEW YORK, TRUSTEE

Price 98 and Interest

Callable at 105 During First 5 Years and 1% Less Premium Yearly Thereafter.

THE Intertype Corporation of Brooklyn is one of two companies in the world manufacturing approximately all of the line casting (composing) machines used by all newspapers and printers for rapid production of type by typewriter action.

The Company's audited figures of January 1, 1922 show quick assets of five and one half times the total debts. The Company has no mortgage obligations and the proceeds of this issue are intended for working capital.

In 1921 net earnings after taxes were approximately six times the interest charges on this issue.

In 1920 net after taxes were approximately eight times such charges.

The Corporation is paying dividends on all its issues of stock—first and second preferred and common; and the market value of such stocks is at present more than three and one-half times the par of this debenture issue.

The Company's business is now at normal capacity with March 1922 the largest month in shipments and profits in the Company's history.

The indenture provides that the Company shall maintain its quick assets above 150% of all debts, including this issue, and that no mortgage may be placed without ratably securing this issue. (acquiring future property with a purchase money mortgage is permitted.)

The Debentures are offered "when, as and if" issued and subject to the approval of our counsel.

More detailed information on request.

SWARTWOUT & APPENZELLAR

Members New York Stock Exchange

141 BROADWAY, NEW YORK

TELEPHONE RECTOR 5670

While not guaranteed, information is from official sources and is that on which we relied in purchasing this issue.

International Acceptance Bank

INCORPORATED
APRIL, 1921

31 PINE STREET, NEW YORK

Statement as of April 19, 1922

Close of First Year's Business

RESOURCES

Stockholders' Liability for Uncalled Subscriptions $5,000,000.00		
Cash on Hand and Due from Banks	$4,387,383.30	
Acceptances of Other Banks	1,907,934.11	$6,295,317.41
Loans and Discounts		1,601,594.76
U. S. Government Securities		10,319,252.47
Other Bonds and Securities		5,887,086.71
Customers' Liability for Acceptances and Letters of Credit		17,386,713.32
Accrued Interest, etc.		116,033.63
		$41,605,998.30

LIABILITIES

Capital and Surplus Subscribed $15,250,000.00	
Capital Paid In	$10,250,000.00
Undivided Profits	392,742.58
Due to Banks and Customers	11,435,118.91
Acceptances Outstanding	13,641,463.55
Letters of Credit	5,846,396.23
Unearned Discount, etc.	40,277.03
	$41,605,998.30

Contingent Liability account of Endorsed Acceptances and Foreign Bills Sold $7,443,058.74

Acceptance Credits in Dollars and Foreign Currencies.
International Financial Transactions.
Foreign Exchange. Foreign Securities.
Money Transfers. Collections. Bullion.

DIRECTORS

PAUL M. WARBURG, Chairman — F. ABBOT GOODHUE, President — DANIEL G. WING, Vice-Chairman

NEWCOMB CARLTON, EMORY W. CLARK, WALTER E. FREW, F. H. GOFF, ROBERT F. HERRICK, J. R. McALLISTER, CHARLES B. SEGER, L. H. SHEARMAN, H. C. SONNE, WILLIAM SKINNER, PHILIP STOCKTON, FELIX M. WARBURG, THOMAS H. WEST, JR.

Investment Information

Questions of general interest to investors will be answered in this column, in which case only initials will be used. Others will be answered by mail. Address all inquiries, inclosing a stamped, addressed envelope, to Financial Editor, The Tribune, 154 Nassau Street, New York City.

Seeks a Higher Yield

Question—[illegible] — L. H. M.

Answer—The average yield on your securities is about as high as you can get it without materially affecting its strength. We think that before you make any further investments you should readjust your idea of the rate of yield that is consistent with safety of principal. You have enough foreign and industrial bonds and should now look to the selection of good public utilities, such as you frequently see mentioned in this column. We see no reason for a change in your list, unless you wish to change from bonds that might soon be called.

Safety of Principal First

Question—Will you please tell me whether the Pennsylvania Edison Company preferred stock is a safe investment? [illegible] — Mrs. M. [illegible]

Answer—Pennsylvania Edison preferred stock is hardly the kind of security for a person in your circumstances. We appreciate your need for the maximum return, but at the same time feel that you should look to the safety of your principal first. We would suggest as appropriate the Canadian Northern 7s, 1940, yielding about 6 per cent to maturity and giving a current return of 6.5 per cent.

One Change Suggested

Question—Would appreciate receiving your opinion on the following securities [illegible] — W. H. S.

Answer—There is only one suggestion that we would make for improving this list, and that does not entail any material loss of current income. In the interest of greater marketability we would substitute Montana Power 5s, selling around 94½, for the Houston Light and Power 5s.

Spalding Preferred

Question—I would greatly appreciate your opinion on A. G. Spalding & Bros. 7 per cent preferred stock. Some time ago I invested in this on a small scale, and as I cannot afford to invest in any but certain stocks I am anxious to learn your opinion.—M. H. C.

Answer—We consider A. G. Spalding preferred stocks good investments for your purpose. They are not, however, as readily marketable as high grade preferred stocks listed on the exchange. If this is not an objectionable feature, we see no reason why you should feel any anxiety about your investment.

Can Call in Preferred Stock

Question—Being a reader of The New York Tribune I wish to inquire about the purchase of a few shares of H. H. Franklin Manufacturing Company cumulative preferred stock, also Wilson & Co. 7½ bonds, now selling at about 87.—W. H.

Answer—We consider both these securities suitable for a business man who can keep in touch with the affairs of H. H. Franklin and Wilson & Co. There are provisions for a sinking fund to call in these stocks, which may make them unsuitable to some investors.

Not in Same Class

Question—About the middle of January I wrote you detailing my circumstances, etc., and in reply you advised purchasing New York Edison, New York Telephone and Virginian Railroad bonds with $3,000, then in savings banks. I bought the New York Edison at once, but, for various reasons with which I need not trouble you, have not yet purchased the others, which are still selling at about the same price as then. I am writing now to ask what is your opinion of Hudson & Manhattan refunding 5s. Their maturity is only a little earlier than the Virginian, the rate is the same and the market price less. Do you consider them equally safe? Also what do you think of the new issue of United Light and Railway Company, whose advertisement I inclose herewith? It sounds attractive. I intend to follow your advice absolutely, but [illegible] [illegible] delayed my earlier purchase I hope you will not mind my bothering you again. Your column is always most interesting and instructive, and I read it every day.—Miss A. G. B.

Answer—We cannot class Hudson & Manhattan 5s as a bond possessing the same degree of safety as Virginian Railway 5s. The former company's ability to make ends meet recently has been due to the increase in the fare, and the company has no sustained record for earning its fixed charges by a conservative margin. We think the United Light & Railway 6s are a reasonably good security and suitable for any one who can post himself on the company's make-up and continue to follow developments. The New York Telephone 6s, however, are more secure for investment purposes.

Caught in Brokerage Failure

Question—I am one of the unfortunates that were caught in one of the recent brokerage failures. To secure the marginal account I sent certain bonds and preferred stocks (the latter signed in blank) and cost. In making claim with the receiver what would you consider my status in regard to these bonds and preferred stocks? Are they a preferred claim or would they be considered as a general claim? I know you do not enter into the legal phase of the situation, but I would appreciate your experience in this matter. —C. A. C.

Answer—If you had a debit balance with a broker at the time of his failure, you become a general creditor of the firm, according to our understanding. You should file a claim with the receiver, setting forth all the relevant facts. If in doubt as to procedure you should consult a reputable lawyer.

Cudahy Bonds Well Secured

Question—I thank you very much for your information in regard to the American Telephone and Telegraph convertible 6s, due 1925, and the Wheeling Electric 5 per cent bonds. In my first letter I failed to specify that I had purchased Cudahy Packing Company 5 per cent bonds, 1946 (not common or preferred stock). I should greatly appreciate your valued opinion of the Cudahy bonds.—G. S.

Answer—The Cudahy Packing Company 5 per cent bonds are a good investment, in our opinion, being secured by a first mortgage on all the company's property. Cudahy, like all the other packing companies, has sustained some material losses since prices began to decline, but we think that this is only a temporary condition which should not affect the standing of the Cudahy bonds.

Four full columns of investment questions and answers will be published in The Tribune every Sunday and Monday. On other days one full column will appear.

Subscriptions having been received in excess of the amount of this issue, this advertisement appears as a matter of record only.

$30,000,000

Sinclair Crude Oil Purchasing Company

Three Year 5½% Gold Notes, Series A

Dated April 15, 1922 — **Authorized $50,000,000** — Due April 15, 1925

Interest payable October 15 and April 15 in each year without deduction for the Normal Federal Income Tax up to 2%. Coupon Notes in the denomination of $1,000, with privilege of registration as to principal only. Principal and interest payable in New York or Chicago. Redeemable as a whole or in part at any time on thirty days' prior notice at face value plus a premium of ½% for each six months or fraction thereof between the date of redemption and April 15, 1925.

The Company agrees to refund the present Pennsylvania Four Mills Tax to holders resident in Pennsylvania who have paid such tax.

Application will be made to list these Notes on the New York Stock Exchange

FIRST TRUST AND SAVINGS BANK, CHICAGO, TRUSTEE

For further information regarding these Notes, reference is made to the letter of Mr. George H. Taber, Jr., President of the Company, which he summarizes as follows:

The Sinclair Crude Oil Purchasing Company with a paid up capital stock of $20,000,000, owns and leases steel tanks located in the States of Kansas, Oklahoma and Texas, and at the present time owns more than 19,000,000 barrels of crude oil. The tanks are connected through field lines with the main trunk lines of the Sinclair Pipe Line Company, affording connections with various refineries of the Sinclair Refining Company, a subsidiary of the Sinclair Consolidated Oil Corporation, and with the large Whiting refinery of the Standard Oil Company of Indiana.

The Standard Oil Company of Indiana and the Sinclair Consolidated Oil Corporation have agreed to enter into an oil purchase contract with the Sinclair Crude Oil Purchasing Company, the payments under which the latter will assign in the Trust Agreement securing these Notes to the Trustee for the benefit of the Notes. Under this contract, the two purchasing companies will agree to buy at any time on demand of the Sinclair Crude Oil Purchasing Company, or assigns, the entire amount of crude oil then owned by that Company, for an aggregate sum of $33,000,000 in cash, each of the two purchasing companies agreeing severally to purchase one-half the crude oil then owned for one-half of the agreed sum.

These Notes upon issuance will constitute the sole indebtedness of the Company other than accounts and bills payable for current purchases of oil and steel tankage under construction. The Notes will be issued under a Trust Agreement which will provide among other things as follows:

> The Company will maintain quick assets at all times at least equal to 125% of the aggregate amount of all its liabilities including the principal amount of outstanding Notes. Quick assets will be defined to include cash, good accounts and bills receivable, short term United States Government securities, prime bankers' acceptances and crude oil at the market value thereof as defined in the trust agreement.
>
> The Company will not declare or pay any cash dividends on its outstanding capital stock except out of net earnings subsequent to December 31, 1921, and then only in the event that its quick assets as defined in the trust agreement for this purpose shall equal at least 150% of all its liabilities including the principal amount of these Notes then outstanding.

The Trust Agreement will authorize a total issue of $50,000,000 of Notes, the remaining $20,000,000 to be of the same or one or more different series provided that no other series shall mature on a date earlier than the maturity of Series A Notes, and provided further that prior to or contemporaneously with the issue of any additional Notes the Company will enter into and assign to the Trustee a contract supplemental to the original oil purchase contract referred to in the Trust Agreement, under which supplemental contract each of the purchasers will agree to increase the purchase price of oil to be purchased by it by an additional sum in cash at least equal in each case to one-half the principal amount of additional Notes issued under the Trust Agreement.

The Sinclair Crude Oil Purchasing Company has established relations with a large number of producers of crude oil in the Mid-Continent field and through its connections with the extensive system of gathering lines in this field owned by the Sinclair Pipe Line Company, it is assured of an abundant supply of crude oil at all times. Through their facilities these two companies render an important service to the producers of crude oil in the distribution of their product. The connection afforded between the Sinclair Pipe Line Company and refineries as mentioned above results in the Standard Oil Company of Indiana and the Sinclair Refining Company being the largest purchasers of the crude oil acquired by this Company.

Notes are offered if, as and when issued and received by us, subject to the approval of all legal proceedings by our counsel. It is anticipated that delivery in temporary form will be made on or about May 1, 1922.

Price 99½ and accrued interest, to yield about 5.70%

Blair & Co., Inc. — The National City Company

First Trust and Savings Bank, Chicago

The above information is based upon official statements and statistics on which we have relied in the purchase of these Notes. We do not guarantee but believe it to be correct.

FINANCIAL

To the Holders of
Anglo-American Oil Company, Limited
Five-Year 7½% Sinking Fund Gold Notes.

The undersigned, as Sinking Fund Trustees under the Indenture dated April 1, 1920 securing the above-described Notes, hereby give notice that on or before July 1, 1922 the Anglo-American Oil Company, Limited, will [illegible] sufficient of the above Notes to exhaust the sum of $1,250,000 Sinking Fund [illegible] (and interest thereon credited to the Sinking Fund) in the hands of the Sinking Fund Trustees for that purpose, at the lowest price for which such Notes in negotiable form, bearing all unpaid coupons, shall be offered to the Sinking Fund Trustees, and that in respect thereof the undersigned will receive proposals for the sale of such Notes at their office, 23 Wall Street, New York City, up to the close of business June 20, 1922. No offer of Notes will be accepted at a price exceeding [illegible] of the principal amount thereof and accrued interest. The Sinking Fund Trustees reserve the right to accept all or any part of the Notes so offered.

In case Notes shall be offered by two or more holders at the same price, to an amount in the aggregate exceeding the cash sinking fund applicable thereto, each offer shall be accepted to an amount, as near as may be, which shall bear to such offer substantially the same proportion as the amount of available Sinking Fund monies shall bear to the aggregate amount of such equal offers. All offers by noteholders, as aforesaid, shall be made subject to such acceptance of a portion thereof.

Persons making offers of Notes to the Sinking Fund whose responsibility is not known to the Sinking Fund Trustees should accompany their offers by sufficient letter of introduction or guarantee of good faith by a Bank, Bankers or others whose responsibility is established.

J. P. MORGAN & CO.,
As Sinking Fund Trustees.

Dated April 7th, 1922.

THE ANNUAL MEETING of the Stockholders of The Thomson Hill Land & Improvement Company, Incorporated, for the election of officers for the ensuing year and for the transaction of any other business that may properly come before the meeting, will be held at the offices of the company, 80 Broadway, New York City, Monday, May 1st, 1922, at 11 o'clock A. M.

W. V. GRIFFIN, President.

PROPOSALS

TREASURY DEPARTMENT, Supervising Architect's Office, Washington, D. C., April 17, 1922—SEALED PROPOSALS will be opened in this office at 3 p. m., May 8, 1922, for construction (except mechanical equipment) of alteration and addition to boiler house; also separate proposals for mechanical equipment of boiler house, including fire lines, steam and water connections to laundry machinery, and transformer substation, at the United States Quarantine Station, Hoffman Island, New York. Drawings and specifications may be obtained from the office of the Supervising Chief Engineer, Room 731, Custom House Building, New York, N. Y., or at this office in the discretion of the Supervising Architect. JAS. A. WETMORE, Acting Supervising Architect.

TREASURY DEPARTMENT, Office of the Supervising Architect, Washington, D. C., April 18, 1922—SEALED PROPOSALS will be opened in this office at 3 p. m., May 8, 1922, for metal bunks to be installed complete in new dormitory buildings at the United States Quarantine Station, Hoffman Island, New York. Drawings and specifications may be obtained from the office of the Supervising Chief Engineer, Room 731, Custom House Building, New York, N. Y., or at this office in the discretion of the Supervising Architect. JAS. A. WETMORE, Acting Supervising Architect.

FINANCIAL MEETINGS

THE NEW YORK AND HARLEM RAILROAD COMPANY.
New York, N. Y., April 21, 1922.

NOTICE IS HEREBY GIVEN that the Ninety-second Annual Meeting of the Stockholders of The New York and Harlem Railroad Company, for the election of Directors and the transaction of such other business as may lawfully be brought before the meeting, will be held at the office of the company, No. 466 Lexington Avenue, in the City of New York, on Tuesday, the 16th day of May, 1922.

The poll will be open at 12 o'clock noon and continue open for two hours thereafter.

The Transfer Books will be closed at 3 o'clock P. M. on Tuesday, the 25th day of April, 1922, and reopened on the morning of Wednesday, the 17th day of May, 1922.

EDWARD F. STEPHENSON, Secretary.

DIVIDEND NOTICES

THE PULLMAN COMPANY.
DIVIDEND NO. 221.

A quarterly dividend of two dollars per share will be paid May 15th, 1922, to stockholders of record at the close of business April 29th, 1922.

J. F. KANE, Secretary.

FINANCIAL MEETINGS

THE MICHIGAN CENTRAL RAILROAD COMPANY.
Detroit, Mich., April 4, 1922.

NOTICE IS HEREBY GIVEN that the Annual Meeting of the Stockholders of The Michigan Central Railroad Company, for the election of Directors and three Inspectors of the next election, and for the transaction of such other business as may lawfully be brought before the meeting, will be held at the principal office of the company, Room 300, Michigan Central Terminal Building, in the City of Detroit, Michigan, on the First Thursday after the First Wednesday (being the 4th day) of May, 1922, at 10 o'clock A. M., Eastern Standard Time.

The Poll shall be open at 10 o'clock A. M. and continue open for one hour.

By order of the Board of Directors.
EDWARD F. STEPHENSON, Secretary.

Long Island Railroad

The Long Island Railroad annual report shows a net income of $599,619 earned in 1921 after charges and taxes, compared with a deficit of $510,221 for 1920. Gross earnings last year were $28,720,910, while net operating income totaled $3,311,214, compared with $2,315,056 the preceding year, when the road for two months was under Federal control, for six months under government guaranty and four months under company management. To the 1921 operating income was added $1,158,376 other income, bringing the total up to $4,469,590. Deductions included $3,869,971 for interest, rentals, etc.

Freeman Quits Doherty

Henry L. Doherty & Co. yesterday announced the appointment of R. C. Russum, of the Empire Gas and Fuel Company, as acting manager of its bond department. He succeeds B. N. Freeman, manager of the department, who is leaving the organization on May 1 to take a similar position with a New York Stock Exchange firm. Carl T. Naumburg and W. B. Jackson are also leaving the department and will be associate managers at the new connection.

Business Troubles

Petitions in Bankruptcy

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

STANDARD DRESS HOUSE—Involuntary, 48 West 22d st.

JACOB ROSENBERG—Voluntary, 700 East 152d st., Bronx. Liabilities, $13,048; assets, $200.

WILLIAM R. GREINER JR.—Voluntary. Liabilities, $26,330; no assets.

HELLMAN-STRAUSS & CO.—Involuntary.

Receivers in Bankruptcy

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

Joseph P. McDonough, for Supreme Candy Co., Inc., 37 Broome st., with bond of $1,000.

Arthur V. Daimel, for El Dress Co., 137 West 25th st., with bond of $1,000.

William P. Reece, for Hudson Products Co., Inc., gents' furnishings, 19 Madison av., bond of $3,000.

Walter W. Bryant, for Standard Dress Co., 48 West 22d st., with bond of $1,000.

David Haar, for Gream, Inc., ladies' wear, 751 Fifth av., with bond of $1,000.

John L. Lyttle, for Miller Bros. Candy Co., 130 Nassau st., with bond of $5,000.

Chester B. McLaughlin jr., for Joseph Kramer, 1650 Broadway, gents' furnishings, with bond of $3,000.

David Haar, for Mary S., Inc., Millinery, 751 Fifth av., with bond of $1,000.

Schedules in Bankruptcy

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

KRAMBELITE CO., INC.; electrical fixtures, 62 Greene st. and 577 B'way. Liabilities, $193,043; assets, $110,780.

MARIE LOUISE MARILLAT; women's apparel, 1 E. 42d st. Liabilities, $62,817; assets, $69,600.

HARRY FISHBINE; men's furnishings, 797 8th av. Liabilities, $10,000; assets, $5,000.

B. & R. CLOAK AND SUIT CO.; 110 W. 19th st. Liabilities, $17,380; assets, $4,493.

RICHARD GANS CO., INC.—Liabilities, $20,949; assets, $16,448.

WILLIAM R. GREINER, JR.; Walden, N. Y. Liabilities, $26,330; assets, undetermined.

Judgments Filed

In New York County

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

Albert Rankin Co., Inc.—E. Koref	$675.61
Arthur Hursh & Co., Inc.—Hirsh & Schofield, Inc.	269.20
American Motors Corp.—H. W. Heineman	13,296.70
Anderson Music House—M. Lifton et al.	124.17
Allard, Dolphin—M. Steiner	266.18
American Artificial Leather Corp.—J. Siegbert et al.	700.78
Albert, Barney, and Isidor Weiss—General Accident Fire & Life Assurance Corp.	130.57
Adelson, William—S. L. Darwin	529.60
Bright Way, Inc.—D. Sassman	103.20
Baker, Samuel—H. Goldman	126.70
Barr, Michael P.—J. Oppenheimer	361.50
Benedict, Harvey D.—Wilson & Co.	150.62
Bankers' & Brokers' Equipment—C. J. Smith	185.08
Belletteri, Frank, and Jos. Korman (Belletteri & Korman)—15 W. 24th Street Corp.	426.69
Breitenstein, Frederick, Freda Breitenstein, William J. Estupsey and Brooks Taylor—Morris Plan Co., N. Y.	116.00
Barbanell, Morris—D. Adler et al	268.15
Brandel, Harry N., and Jos. H. Sklar—H. F. Klemens	534.90
Bernard, Milton (Bernard Audit Co.)—Cramer-Tobias Co., Inc.	137.20
Chin, Yen Y.—N. Radus & Sons, Inc.	1,028.00
Christiansen, Olaf, gdn—Adriance Machine Works, Inc.; costs	109.09
Cuomom, Eugene—Jill Bros.	675.98
Courtney, Grace V.—Princeton Construction Co.	366.65
Christensen, Chas. J.—W. R. Ostrander & Co.	217.80
Cosmos, N. P.—E. Demakos	1,145.20
Doughty, John W.—James Goldmark Co.	194.55
Donohue, Frank G.—H. Fischer & Co., Inc.	120.10
Dey, Frederic V.—E. L. Smith	581.07
Dellis, Paul R.—D. H. McLaury Tile Co., Inc.	178.29
Dreyer, Joseph—M. Schmeidler	187.15
Davis, Maurice, David Davis et al—Irving Nat Bank of N. Y.	25,120.40
Deitsch, Benjamin, and Barnet Yerger—J. King et al.	114.80
Driver, Wm S.—John Simmons Co.	1,564.85
Elsinger, Jacob—Crane & Clark	306.29
Eatz, David—Chesebro Bros & Robbins, Inc.	280.76
Elliott, Wm H.—H. O. Fleming	624.20
Fell, Abraham—N. Charap et al.	232.55
Ferger, Louis—Pierce Foundation Corpn	364.91
Fajardo, Florence—G. J. Nugent	803.07
Feinman, Henry, and Albert Michelson (A. One Mfg. Co.)—S. J. Bamport et al.	546.28
Fidelman, Max—Goffried Baking Co., Inc.	[illegible]
Fresh Pond Amusement Corpn—D. Abraham	700.41
Guttes, Joseph—H. Rottman	[illegible]
Garcia, Elie—G. G. Ward Jr.	112.27
Gelze, Elma M.—S. H. Gelb	[illegible]
Giglierano, Achille—J. S. Melkin	150.68
Gills, Marie—H. A. Maher	2,304.52
General Auto Body Co., Inc.—A. Beck	285.13
Gerson, Edw J., and Emil Kalfon—A. Rosenthal Co.	1,203.75
Green, Abner, and Benjamin Weprinsky—Pleasant Steam Laundry Co., Inc.	114.66
Goetz, E Ray—Sanger & Jordan	871.63
Same—Same	672.01
Greitzer, Fanny (Contl Woodwork Co)—North Side Lumber Co.	189.13
Geoghegan, Edw A.—871 7th Ave Hotel Corpn	455.70
German, J. M.—Bernheim Chemical & Metal Corpn	278.57
Hanson, Martin H.—Smith Worthington Co.	168.20
Hatfield, Clara—San Jacinto Hotel, Inc.	195.35
Hugh S Roberts & Co, Inc—Coastwise Lumber & Supply Co.	162.30
Janney, Russell—W. Pogany	946.22
J M Dodd, Inc—J J O'Connor	943.60
Keller, Lawrence H.—Castle Co., Inc.	410.75
Kestner, William—G. J. Nugent	118.18
Krone, Morris, and George Levine—F. Satz	279.25
Kessler, Sidney—H. E. Salzberg	427.82
Kloos, Charles, and Ida Kloos—D. F. Richter et al.	659.30
Lamon, Thomas F.—W. C. Rawles	226.70
Lowry, Ira M., and Thomas F. Lamon—L. Rauschkelt	135.55
Loadner, Samuel, Lee Miller and Isidore Feder—J. Weinschenker & Son, Inc.	5,802.80
Lawrence, Frank A.—Union Dry Dock & Repair Co.	172.92
Lloyd, Brewster Corp—W. C. Rawles	191.85
Mittenlecher, Frank—M. Busch	736.70
Mogilensky, Adolph—Libman Holding Corp.	260.06
Man, Robert I.—W. E. Kennedy	3,871.30
MacIntosh, Catherine C.—H. Jaeckde & Sons, Inc.	427.92
McCaigo, Peyton R., and Oswald C. Stackhouse—A. Lynch	3,153.27
Muhlemann, Alexander E.—G. N. Devinney	4,229.30
Manuel, Mary E.—E. Huber	203.29
Maaport Realty Corp—224-232 West 39th St Corp, costs	193.55
Maas, Simon, Joseph J. Furut and Morris Albaum—Morris Plan Co.	163.10
Marion, Roger E. and George Bissell (Marion & Bissell)—Knickerbocker Forty Second St, Inc.	121.20
Merit Casket Co, Inc.—Frank & N. Lambert, Inc.	1,237.81
Marstone, Frank—Beckley Ralston	
Nassanowitz, Ike—Piker-Kramer, Inc.	347.08
Nuera Paper Co, Inc.—Babcock & Wilcox Co.	146.40
Osborn, Louis—H. Lesser et al.	[illegible]
Oppenheimer, Milton J.—H. Gerchaer	[illegible]
Polard, Charles—Haley & Held Co.	[illegible]
Presbaugh, Joseph—K. Zix	[illegible]
Powers, John (North Avenue Garage)—Firestone Tire & Rubber Co., Inc.	[illegible]
Ovitt, Spalding W.—Madison Avenue Offices, Inc.	1,615.65
P. D. R. Realty Co., Inc.—H. J. De Passo	531.70
Peterson, Grace, and Wm. J. Payne—Morris Plan Co., N. Y.	162.80
Porter, Isaiah—Record & Guide Co.	104.49
Pomerantz, Carl—A. Hollander	332.50
Realty Concession Corp. and Stewart Hemingway—H. A. Mansfield	344.65
Rice, Arthur J., Milton Kiefenbrun and Harold J. Rice (A. J. Rice & Co.)—Ntl. Clothing Exchange, Inc.	[illegible]
Rappaport, Samuel—N. Y. Forest Products Sales Co., Inc.	[illegible]
Rosentaub, Henry—Haley & Held	[illegible]
Ryan, John F. (J. F. Ryan & Co.)—United Waist League of America	270.05
Sanders, Nathan—William Krauss Garage Corp.	114.10
Schaffer, Samuel, et al.—Morris Plan Co., N. Y.	112.80
Stein, David—A. J. Bates & Co.	107.00
Stratton Studios, Inc.—A. Ward	1,075.50
Schiwotowsky, Isidor—Leasing Realty Corp.	161.15
Seeley, William, and Ntl. Surety Co.—People, etc.	1,000.00
Seaver Engineering Corp.—F. J. Clarke, costs	109.20
Steinberg, Meyer M.—D. Preds	1,738.10
Semurin, Harold—Sibley Pitman Electric Corp.	265.22
Shont, Levon S.—Acker, Merrall & Condit Co.	344.95
Siff, Ephraim—U. S. Fidelity & Guaranty Co.	1,048.58
Smyth, Hall & Kranich, Inc.—E. Molson	370.10
Tannenbaum, Sam, Max Tannenbaum and Frank Ratowsky (Margaret Dress House)—S. Kremy	1,023.23
Thoms, Quong S. and Bertha—R. S. Clark	217.40
Unger, George—S. Berkowitz et al.	287.33
Vetere, Wm.—M. Andreson et al.	216.45
Wood, Florence—C. A. Billing	327.15
Williams, Harry C., and Louis Gordon—Morris Plan Co., N. Y.	183.40
Warner, George C.—R. J. Davidson et al.	3,988.50
Walker, Nick—E. E. Goodman	1,833.36
Winschinger, Fred—Haley & Held Co.	755.09
White, Mrs. George—Joseph, Inc.	486.57
Zenith Bag & Paper Co.—Fox Paper Co.	2,441.65

In Bronx County

The first name is that of the debtor:

Epstein, Isaac H.—S. K. Scobel	$1,049.72
Golding, Stephen and William—A. H. Scheumann	228.86
Hammer, Joseph T.—F. Waxenbaum	349.62
Jackson, Evelyn—E. A. Funke	[illegible]
Kay, Abraham M.—J. Friedman	[illegible]
Lew, Sol—Nelson Tool Co., Inc.	[illegible]
Martucci, Michael—A. Paisley	[illegible]
Pisteck, Poresh—H. Anderson	[illegible]
Schoolsky, Samuel, and Harry Segal—A. H. Scheuman	[illegible]

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:

Gunther, William, and Julius Uebele—L. Barth et al; Nov 12, 1915 (canceled)	$215.84
Interborough Rapid Transit Co.—W. F. Commerford; Jan 13, 1921 (reversed)	2,612.50
New York & Harlem Railroad Co.—P. Greenberg; March 31, 1922	1,092.72
Interborough Rapid Transit Co.—T. Commerford; Jan 13, 1921 (reversed)	500.00
Lewine, Louis—W. P. Buchler; March 7, 1922	845.95
Federman, Samuel H.—Gimbel Bros., New York; Aug 16, 1917	321.50
King, Harry C.—Daniel P. Boehm Co., Inc.; April 20, 1915	247.76
McGovan, Charlotte D.—M. Baden; June 20, 1918	214.50
Same—Same; June 20, 1918	212.17
Municipal Market Co., Inc.—J. La Barbara; April 28, 1921	275.22
Walton, David S. and Charles W. Ballard—W. Chichester; May 18, 1915	44.35
Samuel Kronman & Co., Inc.—I. Tyroler; March 21, 1922	[illegible]

New Style Rubbers

Rubber footwear manufacturers have taken a cue from the galosh style of last winter and are now turning out women's rubber boots with colored and fancy tops that resemble the leather Russian boot, which "caught on" as a bit of novelty footwear late last season. Some of the new boots carry fancy linings, which show when the boot is rolled down after the manner of the flapping galosh.

Shoe manufacturers expect an increased demand for the Russian boot next winter, although its cost of manufacture, resulting largely from the fact that the vamp must be "crimped" to make it well fitting, will prevent its becoming extremely popular.

Despite the desire of many in the trade to reintroduce high shoes for winter wear, to make the seasons more distinctive, and thus stimulate business, the best opinions in the shoe trade lean to the theory that the high laced or button shoe, as shown heretofore, is a dead issue and will be dead for some time to come. If a high shoe style develops, it is said, it will have to be along entirely new lines.

Garment Association Moves

The offices of the International Association of Garment Manufacturers were removed from 320 Broadway yesterday to the fifteenth floor of 395 Broadway. The new offices give the association more space for its routine work, in addition to providing special rooms for the use of members when visiting New York.