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FINANCIAL AND COMMERCIAL.

THURSDAY, April 28.

Heavy liquidation in stocks, much of it seemingly not of altogether voluntary character, occurred in the security market to-day. The volume of transactions amounted to 1,287,000 shares, a quantity of business that has been exceeded only thrice in the present year. The declines recorded were such as to bring many of the active stocks both in the railway and industrial list to a new low level for the year thus far. The break in prices was partly due no doubt to the cumulative effect of financial news recently, which has been in great degree of unfavorable character or what is considered unfavorable from a speculative point of view, partly through a rise in the quotation for call money to a point higher than that touched on any occasion since January 1 with the single exception of the first week of the year during the usual temporary financial stringency that invariably marks this period, partly through renewed vigorous attacks upon values by speculators for the fall at the opening of the day's business and again partly because of the circulation of "trouble stories" of the kind that always put in an appearance at such times of semi-demoralization in the market as were to-day witnessed. Yesterday pessimism among the rank and file of speculators in the financial district became exceedingly pronounced. The failure of the increase in the dividend on United States Steel common stock to give any impetus to a general advance in market prices was a source of discouragement to operators for the rise and there was from the outset a good deal of selling of stocks by customers of commission houses on the theory that the market was apparently not in a position to respond to news that would ordinarily have been held to be sufficient cause for a buoyant upward movement. Bearish operators then poured forth a flood of sales, stop loss orders were reached in one stock after another and a severe and general fall followed. No doubt one matter that affected unfavorably the minds of a large number of people interested in the market was the distinct pressure to sell stocks of an investment class such as the United States Steel preferred shares and other similar issues. This was taken as a rather clear indication that recourse was being had on a comparatively extensive scale to money raising expedients. The lowest prices of the day were generally touched before the beginning of the last hour of business. After that time a rally set in, which did not, however, seem possessed of any decided snap. Final net declines ran from 1½ to 2½ points in the leading stocks.

It was a theory quite generally adopted in Wall Street to-day that the recent heaviness of the market is indirectly connected with the current great speculation in cotton options. To-morrow is the last day when, according to the rules of the Cotton Exchange, transactions in May cotton can take place, and it is expected that notices for the delivery of a large quantity of cotton will be sent out. This has presumably involved a reenforcement of financial reserves not only on the part of those who have bought cotton but also for obvious reasons on the part of those who have made contracts for delivery of the staple. A contest is being waged in this regard which is much the greatest known in recent years in the history of the cotton trade, and pending its upshot there must naturally be more or less financial and business unsettlement. The indrawing of money for the purposes named was one cause, it is believed, for the rise in call money rates to-day to 7 per cent., although of course another unquestionable reason for the advance in the price of money was the effect upon bank reserves that has at last made its appearance of such enormous gold shipments from this centre as have been made in recent weeks. Time money to-day was also quotably stronger for all commodities. One favorable result of the rise in money to-day was a decline in the sterling market that along with the Bank of England's lower bid for American eagles makes further exports of gold coin from the country unprofitable. Nevertheless great interest will of course attach to the showing of conditions made by the Clearing House banks in the end of the week statement. The cotton market itself to-day gave no particular sign of commotion, although closing prices there were well below those of Wednesday. The grain market was again heavy and weak on favorable crop news.

New York Stock Exchange Sales, April 28.

CLOSING PRICES OF UNITED STATES BONDS.

	Bid.	Asked.		Bid	Asked.
2s reg	100¾	101¼	4s coup	114½	115¼
2s coup	100¾	—	Pan 2s r	100¾	101
3s reg	102½	103½	Pan 2s c	100¾	101
3s coup	102½	103½	P I 4s	100½	—
4s reg	114½	115¼			

RAILROAD AND OTHER BONDS.

Atlis-Chal 5s		Gen Elec cv 5s		Pacific Coast 1st	
3000	78	7000	137	1000	105
1000	79	Green Bay & W		Par I & T cl 5s	
28000	78	deb ser B		1000	97¼
Amer Agricos		3000	15	3000	97
3000	102¼	6000	14	Pa cv 3½s 1915	
Am Hide & L 6s		Hous & Tex C 4s		49000	96
2000	100¼	1000	94¼	500	95⅝
Amer Ice deb 6s		Interboro-Met		Pere Mar ref 4s	
3000	72½	4000	102	2000	75½
Am T & T cv 4s		Interboro 1st 5s		Reading gen 4s	
5000	101	ser A 1957		11000	98½
5000	100⅝	2000	102½	5000	98½
10000	100⅝	Interboro-Met		1000	98¼
10000	100¼	col trust 4s		Read-JC col 4s	
5000	100⅝	2000	80½	10000	95½
Am T & T col 4s		46000	80	Roch & Pitts con	
2000	90¼	10000	72¾	2000	116¼
Amer Thread 4s		33000	79⅜	St L & Iron Mt	
2000	90½	2000	79½	Riv & Gulf 4s	
Am Tobacco 4s		1000	79¾	1000	86
11000	78¾	26000	79½	StL & San fr 6s	
1000	78⅝	13000	79⅝	1927	75¾
5000	78¾	1000	79¼	12000	88¼
Argentine Gv 5s		2000	79	13000	88½
TPM&Co 4s		14000	79½	StL & San F 6s	
19000	96¼	5000	79¼	2000	82½
Armour 4½s		4000	79¼	5000	82
3000	92	1000	79¼	St Paul M&Man	
Atch T&SF cv 4s		3000	79⅜	2000	126¼
10000	101½	1000	79½	SanA&A Pass	
16000	101	Int & Gt Nor 2d		2000	87½
13000	101¼	certificates		Seaboard A L 4s	
2000	100½	3000	111½	stamped	
11000	101¼	Int & Gt Nor 3d		10000	84
Atch T&SF cv 4s		1000	23	Seaboard A Lad	
20000	104⅝	Inter Paper 4s		2000	71¼
50000	108⅞	3000	102	So Pacific cv 4s	
40000	109	Japanese 4½s		1000	100½
3000	108½	3000	95	13000	100⅝
Atch, T & S F		Kans & M 2d 5s		8000	100¼
1000	98¼	5000	98¾	10000	100⅜
4000	98½	Kan City So 5s		15000	100¼
1000	98⅜	2000	72	5000	100⅜
1000	98½	Lexington 4s		15000	100¼
5000	98⅜	3000	100	1000	100⅝
A T&SF 5s L 4s		Lake Erie & W 1st		11000	100¼
2000	93½	2000	110¾	125000	100⅝
All Coast Line 4s		L Sh & M So 5s		10000	100¼
2000	93¾	4000	93	48000	100¼
10000	93½	L N & Mo 4s 1921		34000	100¼
1000	93⅜	4000	92¾	4000	100½
2000	93½	2000	93	So Pacific ref cv	
AtCLine col 1952		L Sh & M So 3½s		17000	94⅝
15000	91½	1000	90¼	13000	94¼
10000	90⅞	Long Island ref		5000	94½
5000	90½	3000	94½	So Ry gen 5s	
8000	90¼	Long Island		5000	77⅝
Balt & O gold 4s		1000	94¼	22000	77½
1000	94¼	2000	94¼	15000	77⅝
2000	94	1000	94	5000	77¼
1000	94¼	Marine cv 5s 1925		13000	77
500	94½	10000	84	50000	77¼
1000	94	1000	84¾	T St L & West 4s	
Beth Steel 1st 5s		1000	84	1000	83¾
1000	87	Mo K&T of 4s		Tri-City Ry & Ls	
5000	87¼	4000	88	1000	97¼
2000	87¼	Mo Pacific cv 5s		Underground of	
10000	87¼	full paid rcts		London 4½s	
Brooklyn Ry 4s		2000	93¾	2000	85
20000	83¼	Mo Pacific 4s		Union Pacific cv	
2000	83½	2000	78½	Utica & Mohawk	
2000	83	NatRys Mex 4½s		10000	100⅝
1000	83½	2000	94¼	2000	100¼
$2000	83	N Air Brk cv 6s		3000	100⅜
5000	82⅞	1000	107½	14000	100¼
6000	82¾	5000	106½	1000	100½
2000	83	N Y Cen deb 6s		2000	100⅝
2000	82¾	2000	94½	U Pacific rfd 4s	
5000	82⅝	N Y Cen L S 3½s		2000	96½

35000	82½	3000	79½	Union Pac cv 4s	
Bkn Union El 1st		NYCity 4½s 1957		25000	105¾
9000	101	9000	108⅝	2000	105⅝
Central Ga 2d 5s		new		20000	105¾
2000	79	18000	108⅜	20000	105½
Cen Leather 5s		NYCity 4s registered		U S Rubber 6s	
1000	99⅞	50000	101¼	3000	105¼
Ches & Ohio 4½s		125000	101⅛	9000	105¼
4000	101	250000	101¼	7000	105¼
C & O cv 4½s 1911		1000	101⅛	U S Steel s f 5s	
25000	93¾	44000	101	28000	104
40000	93⅝	3000	101⅛	3000	103¾
10000	93¾	40000	101	30000	103½
Chesa O Ry 4s 1930		N Y City 4s 1959		Va Carolina C 1st	
1000	97½	5000	99½	10000	98½
Chi Bur & Q 4s		20000	99⅝	Va Iron C & C 5s	
1000	101⅜	51000	99½	1000	96
1000	101¼	N Y City 4s 1958		Wabash 1st	
Chi R & Q gen 4s		20000	99½	4000	108
1000	97¾	1000	99⅜	Wabash 2d	
C B & Q joint 4s		10000	99¼	3000	101½
5000	95½	N Y Gas Elec Lt		10000	101
1000	95⅝	H & P 5s		Wab PTer 1st 4s	
40000	95½	3000	101¼	certificates	
1000	95⅝	NY N H & H cv 6s		1000	37¼
registered		4000	131½	4000	37
2000	95	1000	131⅞	Wab PTer 2d 4s	
Chi B&Q Den 4s		N Y N H & H cv		certificates	
2000	99	3½s		2000	5
Chi R & Q ill 4s		10000	98½	1000	43½
1000	99¼	2000	98¼	1000	41½
Chi & East Ill 5s		55000	98	Wabash cons 4s	
2000	100½	N Y & N J Tel 5s		28000	68¾
Chi Ind & Louis 6s		5000	103¾	10000	68½
5000	126	NYState 4s 1960		14000	68¼
Chi & NW s f 5s		5000	106½	1000	68⅜
1000	107½	N Y Tel gen 4½s		14000	68¼
Chi Rid & RR 4s		7000	97	30000	68
8000	78½	Norf & W cv 6s		10000	67⅞
14000	78	41000	102½	5000	67¾
3000	77¾	5000	102⅞	11000	67
5000	77½	15000	102½	1000	66¾
2000	77⅜	1000	102¾	50000	66½
10000	77	43000	102½	16000	67
17000	76½	10000	102⅛	3000	66¾
12000	77	5000	102	12000	67
Chi Rid & P ref 4s		10000	101⅞	2000	67½
1000	89⅜	20000	102	2000	67⅜
10000	89½	10000	101¾	15000	67
10000	89⅜	13000	101½	3000	67¼
Coin ln col tr 5s		rcts full paid		12000	67
4000	78	13000	101	6000	67¼
Col & 9th Ave 5s		20000	100	Welling Elev 4s	
1000	96½	Norf & W div 4s		6000	89¼
Cuban 5s		3000	92	We Maryland 4s	
10000	102½	North Pacific 4s		23000	84⅞
Del & Hud cv 4s		14000	100⅜	West Shore 4s	
1000	99	4000	100¼	1000 c	100¼
Del & Hud ref 4s		1000	100	2000	100¼
1000	98¼	6000	100¼	8000	100⅛
10000	98	North Pacific 3s		registered	
Distillers Sec 5s		6000	92	1000	99½
1000	79½	Or Rail & Nav 4s		West Union 7s	
EdEl Ill NY con		1000	98¾	1000	99½
4000	110½	6000	98½		

Total sales of bonds (par value), $3,338,500.

FOREIGN BONDS.

	Bid.	Asked.
German Consols 2½s	87¼	88¼
German Consols 3s	84¼	85¼
Prussian Government 4s	101¾	102¾
Bavarian Government 4s	101½	102½
Hessian Government 3½s	81½	82½
Saxon Government 3s	83	84½
Hamburg Government 3s	82½	83½
City of Berlin 4s	100½	101½
City of Cologne 4s	100	101
City of Augsburg 4s	100½	101½
City of Munich 4s	100	101
City of Frankfort-on-Main 3½s	93	94
City of Vienna 4s	87	88
Mexican Government gold 5s	105½	106½
Russian Government gold 4s	93½	95½
French Government Rente 3s	90¼	91¼
British Consols 2½s	80⅝	81⅝

RAILROAD AND OTHER SHARES.

Sales.		High-est.	Low-est.	Clos-ing.	Net Ch'ge.
400	Allis Chal	10	10	10	
600	Allis Ch pf	36½	34	34	−3¼
72400	Amal Cop	71½	68½	70	−1½
500	Am Ag Ch	44	43½	43½	−⅜
2700	Am B Su	56⅝	55⅝	55½	−1½
3050	Am Can	9⅜	8¾	8⅞	−⅜
900	Am Can pf	72¼	71½	71½	−1¾
5500	Am Car F	59⅜	56½	57	−2⅝
100	Am C F pf	116	116	116	
2600	Am Cot O	62½	58	60	−3¼
400	Am H & L	6½	6¼	6¼	−¼
1800	Am H L pf	32¾	29½	29½	−3½
1200	A Ice Secs	25½	23½	23½	−2½
740	A Linseed	13	12¾	12¾	−⅝
500	A L seed p	34⅞	33	33	−3
2700	Am Loco	48⅝	46½	47¾	−1¼
200	A Malt Crp	5¾	5⅝	5⅝	−⅜
300	A M Crp pf	37⅞	37½	37½	−⅞
38800	Am Smelt	79⅝	76½	77½	−1¼
1600	A Smelt pf	104½	104	104	−1
100	Am Snuff pf	98⅜	98⅜	98⅜	−1⅜
1177	Am Steel F	58	57½	58	+¼
750	Am Sugar	122¼	121	121	−1⅞
200	A Sugar p	122	121	121	−1
3800	Am T & T	134⅞	133⅝	134	−1
500	A Tob pf	94	93½	94	−1
1200	Am Wool	34½	31½	32	−3
400	A Wool pf	98⅝	97⅝	97⅝	−1⅜
5200	Anaconda	43	40¼	41¼	−1⅞
52900	A T & S F	109⅞	108⅜	109	−⅞
100	A T S F pf	102	102	102	−⅝
200	At C Line	124	122⅞	122⅞	−2⅛
6400	Balt & O	107	106	106¾	
100	Batopilas	27⅞	27⅞	27⅞	+⅛
200	Beth Steel	29¼	29¼	29¼	−⅛
23400	Bkn R T	57¼	48¾	55⅝	−2
300	Bkn U Gas	140½	139⅜	140½	−4½
600	Can Pac	181¾	181	181¼	−½
8500	Cen Liber	41⅞	41	41½	−½
200	Cen L pf	107	107	107	−¼
16300	Ches Ohio	84⅛	82½	83½	−½
2850	Chi N W	149¼	146¼	147½	−1½
900	C G W new	27½	27	27¼	−¼
17800	C M St P	135⅜	135¼	136	−1¼
100	C M St P pf	157¼	157¼	157¼	+¼
100	C U Tstmpd	81½	81½	81½	−⅛
800	C C C & St L	82	80	80	−4
7200	Col Fuel I	37	35¾	36½	−1
1175	Col South	58	57⅜	57⅞	−⅛
7850	Cons Gas	136¾	134	134½	−2½
1900	Corn P R	15½	14⅝	14⅞	−⅝
755	Corn PR p	75	74	74	−2
800	Del Hud	170	168½	168½	−1½
100	D L & W	575	575	575	−5
1800	Den R G	39¼	37¾	38½	−1⅛
200	Den R G pf	78	76⅝	76⅝	−2⅛
300	Det U Ry	59¾	59½	59½	−⅝
800	Distill'g S	28½	28	28	−½
200	D S S A pf	26	25	25	−1½
6500	Erie	28	27⅛	27⅛	−⅜
900	Erie 1st pf	44¾	43⅞	43⅞	−⅝
100	Erie 2d pf	54	54	54	−⅞
200	Gen Chem	95	95	95	−¼
100	Gen Cig pf	103	103	103	−1⅝
1800	Gen Elec	146½	146	146½	−1⅝
8000	Gt Nor pf	133¾	131½	132	−1¾
2459	G N O ctfs	64	61	62½	−1½
4900	Harvester	92½	90	90	−2⅝
450	Harv pf	122	121	121	−1
1600	Ill Cent	136½	134	134	−3
1100	Int Paper	12½	12	12	−1¼
200	Int Pap pf	50½	50½	50½	+¼
1200	Int Pump	42½	42	42	−¾
16300	Inter-Met	20¾	19	19¾	−1
12000	Int-Met pf	55	51½	52½	−2
700	Kan C So	33⅝	32	32	−1¾
300	K C So pf	64	64	64	−1¼
500	Lac Gas	100½	100	100	−1
1300	Long Isld	68	68	68	−½
2600	Lou Nash	146	144½	145⅝	−⅝
100	Mackay	88⅞	88⅞	88⅞	−1⅛
800	Mackay p	76½	76	76	−1¾
200	Manhat'n	134¼	134	134	−2
600	Marine	5¾	5¼	5¼	−½
700	Marine pf	17½	16½	16½	−2
310	Minn St L	34¾	34¾	34¾	−1
1700	MSP SSM	136¾	134	135⅞	−⅞
12100	M K & Tex	40¼	39	39½	−¾
100	M K & T p	71½	71½	71½	−1
800	Mo Pac	67½	67	67	−½
100	Nat Bis	106	106	106	
3400	Nat Lead	78¾	75½	76	−2¾
440	Nat L pf	108½	108½	108½	−½
1250	Nat R S	20¾	20¼	20¼	−1¼
685	Nat'l M 2pf	27½	27	27½	−⅝
400	N Y Air Br	73¾	73	73	−1
14550	N Y Cent	119¾	118	118⅜	−1½
100	NYC SL2	82¾	82¾	82¾	−2¾
500	N Y N H & H	151	149	150	−1½
600	N Y N H cts	149	145	149	+3
3700	N Y O & W	43½	42⅝	43	−½
12630	Nor & W	102¼	99	100⅛	−1¾
1600	Nor Am	72	70½	72	−½
1300	Nor Pac	130⅞	128¾	129½	−2
3200	Pac Mail	26¾	24	24½	−2½
110	Pac T&T	35¼	35	35	−1
41470	Penn RR	133½	131⅝	131¾	−1⅜
180	Peo Gas	108½	107¾	107¾	−1¼
200	Phila Co	99¼	99	99	−3½
2400	PCC & S L	110¼	99½	99½	−1⅜
100	Pitts Coal	18¾	18¾	18¾	−¼
1200	Press S C	38¾	36	36	−3¾
100	Press S C p	99½	99½	99½	−½
360	Pullman	189¼	188	188	−1
200	Q'ksilv pf	4⅞	4¾	4⅞	+⅛
500	Ry St Spg	38	38	38	−1
4200	Rep Steel	33½	32	32⅝	−1½
1050	Rep St pf	98¼	97	98	−1
200030	Reading	150⅜	156½	157¼	−2⅜
130	Read 1st p	90¾	90¾	90¾	−1½
26000	Rock Isld	42½	42½	42½	−1
2800	Rock I pf	87¼	86	87	+2½
1100	S-Roebuck	161¼	159	159	−3
400	Sloss-Shef	74	72½	74	+¾
100	S J G I 2p	38	38	38	−2
125	St L SF 1p	68⅞	68⅞	68⅞	+1⅝
900	St L SF 2p	46½	45	46½	−½
200	St L S W	27¼	27¼	27¼	−½
600	St L S W p	72	71	72	−⅜
450	StP & Om	141	140	141	−3
32500	Sou Pac	121⅝	119¼	119⅞	−2½
3100	Sou Ry Co	25½	25	25	−⅜

Sales.		High-est.	Low-est.	Clos-ing.	Net Ch'ge.
900	So Ry Co p	60	59½	60	−½
1100	Tenn Cop	28½	26⅞	26⅞	−1⅞
2700	Tex Pac	31	30½	30⅝	−⅜
900	Third Ave R	6	6	6	−⅜
300	Tol St L W	40⅞	40	40	−1¾
400	Tol St L W p	64⅞	65	68	−2
100	Un Bag P.	77⅞	77⅞	77⅞	−⅛
100	Un B P pf.	60	60	60	
117600	Un Pac	180¼	177½	178½	−2
810	Un Pac pf	95	94	94½	−1⅞
350	Un Dry G	106½	104½	104½	−5
200	U Dry G pf	109	109	109	
100	Un R Inv	34½	34½	34½	−2½
300	U S Cl Pipe	20½	20½	20½	−½
100	U S Exp	107	107	107	−½
500	U S R & Im	75½	75	75	−½
200	U S R&Ref	53¾	51½	51½	−½
800	U S Rub	40	38	38	−4
300	U S Rub 1p	110½	110	110	−1⅞
200	U S Rub 2p	76½	76	76	−3
329000	U S Steel	82¼	79⅜	80½	−1⅞
12060	U S Steel p	119½	115¾	117	−2¾
9200	Utah Cop	43½	40¼	41⅞	−1⅝
10800	Va-Car C	57¾	55¼	56	−1⅝
100	Va-Car pf	122	122	122	−⅝
4100	Wabash	19¾	18¼	18⅞	−⅝
11900	Wab pf	43¾	42½	42	−2
2800	West'h'se	62½	61	62	−½
500	West Md	45	44	44¼	−1¼
700	W Md ct	45¼	45¼	45¼	−¾
700	West U T	69¼	68½	68⅝	−⅝
200	Wheel L E	3	3	3	−½
500	Wh L E 1p	9	8¼	8¼	−1½
100	Wh L E 2p	4½	4½	4½	−⅜
200	Wis Cent	48½	48½	48½	−1¼

Total sales of stocks, 1,287,100 shares.

CLOSING PRICES.

	Bid.	Asked.		Bid.	Asked.
Adams Exp	248	—	Manhattan	133	135
Allis Chal	10	10½	Mackay	88	88½
Allis Ch pf	70	74½	Mackay pf	75	76½
Amal Cop	69¾	70	Marine	5¼	5¼
Am Ag Ch	43	43½	Marine pf	16¾	17
Am B Sug	35½	36	Minn & St L	32	34¾
Am Can	8½	9	M & St L pf	64	70
Am Can pf	71	73	MSP & SSM	135½	136
Am C & F	57	58½	MSP SSM pf	148	151
Am C & F pf	115	116	M K & T	39½	39¾
Am Cot Oil	60	61	M K & T pf	70½	72½
Am Cot O pf	101	104½	Mo Pacific	66½	67
Am Express	250	180	Nat Bis Co	102	109
Am Hide & L	6	6½	Nat Bis Co pf	122	123½
Am H & L pf	20	21	Nat Lead	75¾	76¼
Am Ice Sec	13½	14	Nat Lead pf	107½	108½
Am Linseed	12½	13	Nat Wel tslp	62	64
Am Lin pf	30	33	Nat Mex 2 pf	27¼	27½
Am Loco	48	49	Nat E&S Co	20¼	21¼
Am Loco pf	—	111	N J Central	275	285
Am Malt C	6	6½	N Y A B	72	73⅝
Am M C pf	37	38	N Y Central	118½	118⅝
Am Smelt'g	77¼	78	NYC & StL	56	58
Am Smelt pf	104	106	NYC&StL 1pf	109	110
Am Sm Sec	87	88	NYC&SL 2pf	82½	87
Am Snuff	250	310	N Y N H & H	148	150
Am Snuff pf	97	99	N Y O & W	42¼	43
Am St Fy	57½	58	North Am	71½	72
Am Sugar	120	121½	Nor & West	100	100¼
Am Sugar pf	119	120½	Nor & W pf	90	93
Am T & T	134	134¼	Nor Pacific	129¼	129½
Am Tob pf	93½	94	Pac Coast	107½	110
Am Wool	32½	34	Pac Coast 1pf	93	108
Anaconda	41⅛	41½	Pac Coast 2pf	108	114
A T & S F	108⅛	109	Pacific Mail	24	24⅝
At T & S F pf	102	102½	Pac Tel & Tel	34½	37
Atl Coast L	122	123¼	Pac T&T pf	85	99
Balt & Ohio	106¼	107	Penna RR	131¼	132
Balt & O pf	88	89	Peo G L & C	108	108½
Batopilas M	2¾	3	Pittsburg C	17½	19
Beth Steel	29¼	30½	Pittsbg C pf	68	71
Beth Steel pf	—	57	P C C & St L	99	100
Brkyn R T	75⅝	75¾	PCC & SL pf	105	114
Bkn Un Gas	140	150	Pullman Car