CELTICS ADVANCE IN NATIONAL CUP PLAY

Brooklyn Soccer Eleven Goes Into Semi-finals, Beating Continentals 4 to 2.

PLAY BEST AGAINST GALE

Repeating their victory of last week, when they advanced to the final round of the A. F. A. cup tie competition by defeating the Bethlehem F. C., cup-holders, the Brooklyn Celtics eliminated the Continental F. C. from the national challenge cup soccer competition yesterday afternoon by 4 goals to 2 at Manhattan Field. The battle was in the fourth round and the Celtics are now semi-finalists in this competition, along with the J. and P. Coats eleven of Pawtucket, Bethlehem F. C. and Homestead Steel Works teams, which won fourth round matches Saturday.

It was while bucking a stiff gale in the second half that the Celtics did their best work. Resuming play after a ten minute rest with the tied score at 2 goals each, McQueen sent the ball spinning between the uprights of the Continentals' goal. Fifteen minutes later Lonie annexed the fourth and last counter of the day. The lineup:

Brooklyn Celtics.	Positions.	Continental F.C.
Mathre	Goal	Porter
Robertson	Right back	M Van der Weghe
McWilliams	Left back	Gallows
Fagnant	Right half	Hagar
McElroy	Centre half	Bleich
Broadbent	Left half	McLean
McQueen	Outside right	Garside
Lonie	Inside right	A Van der Weghe
O'Sullaran	Centre	Glaser
King	Inside left	Hunziker
McInerney	Outside left	Puxty

Score, Brooklyn Celtics, 4; Continentals, 2. Score at half time, Brooklyn Celtics, 2; Continentals, 2. Goals, Lonie 2, King and McQueen for Brooklyn Celtics; Hunziker and Glaser for Continentals. Referee, W. Dean. Linesmen, Charles Quinn for Brooklyn Celtics, D. Fitzpatrick for Continentals. Time of halves, 45 minutes.

CROSS AND WHITE ENTERTAIN.

Principals of Thursday's Garden Bout Box Three Apiece.

Leach Cross and Charley White entertained yesterday afternoon, the former at Grupp's gymnasium and the latter at Rye. Leach pounded away with ten ounce gloves at a relay of three boys. So did Charley.

White will box again to-day and to-morrow, according to Manager Nate Lewis, who has asked Billy Gibson to send Benny Leonard up for a friendly bout.

"I notice that Cross claims we ran out of three previous matches with him," said Lewis last night. "He is right in a way. Three times he wanted to dictate weight terms and I wouldn't let him then—or now. White never boxed any one at over 133 pounds at 6 o'clock except Champions Ritchie and Welsh. Charley is a little fellow and I don't propose to handicap him that way.

"I feel sure White will stop Cross Thursday night in the Garden, but am not making any claims. They say Cross is easy to hit. Well, Charley will hit him and when he does hit 'em they usually go down."

START SQUASH AT MONTCLAIR.

Play First Round Matches—B Team Defeats Plainfield.

MONTCLAIR, March 21.—The first round of match play for the squash tennis championship of the Montclair A. C. was played to-day. Play will be continued until Saturday, when the final will be decided. The summaries:

First Round—R. Sanderson beat W. D. Beach, 15—4, 15—11; W. T. Mills, Jr. beat E. Jenkins, 15—12, 15—11; C. F. Brown beat Geoffrey Graham, 15—11, 14—17, 15—11; H. P. Smith beat E. Earle, 15—8, 15—6; G. Waldron beat C. M. Hunt, 15—12, 15—17, 15—11; Park Parker beat H. Jenkins, 15—8, 15—6; H. F. Seller beat D. Macdonald, by default; F. B. Hague beat A. Diefer, 17—15, 15—10.

The Montclair B team defeated Plainfield squash team 4 matches to 1. The results:

C. B. Tyler, Plainfield, beat G. Graham, 15—11, 9—15, 15—8; H. Anderson, Montclair, beat Butler Hendrickson, 15—7, 15—9; Frank Earle, Montclair, beat H. L. Deforest, 15—10, 15—10; Alger Jenkins, Montclair, beat T. M. Day, Jr., 15—3, 15—6; Felix Larkins, Montclair, beat A. Otterson, 15—7, 15—8.

DAY WITH THE TRAPSHOOTERS.

PORT WASHINGTON, L. I., March 21.—Besides winning the high gun prize at the Rapid at the Manhasset Bay Yacht Club tournament Saturday, Hazen L. Hoyt, Jr., was the take home trophy, a fifty clay bird event. Hoyt broke 44 in his two strings of fifty each. Tracy H. Lewis missed twelve targets out of fifty.

Vaudie Grace scored a leg for the morning cup and the yearly cup leg was won by Fred L. Richards.

NEW ROCHELLE, March 21.—An even dozen shooters fell victims to the traps of the Larchmont Yacht Club to-day. Dennis M. Mahon won the 15 bird scratch contest with 14 and also won the leg for the morning cup, breaking 21 on his handicap. Hoyt scored 43 out of 44 to make the high gun for the day. R. H. Sports was runner-up for this prize with 18. The take home trophy A. Rogers, C. Lenane, G. W. Loeb, G. D. P. Mahon, R. K. Sports, Jr., and A. B. Allen, Jr. Young Sports won the prize after two shootoffs, the leg for the afternoon cup was won by G. W. Loeb with a full score. T. Lenane, Jr., captured the 100 target handicap prize with a score of 95 on his handicap of 17.

NEW ROCHELLE, March 21.—W. B. Greene led four of the six prizes at the traps of the New Rochelle Yacht Club to-day. Besides qualifying as high scratch man of the day with a score of 80 out of a possible 90 he won the leg on the 10 bird handicap event. He also won the take home prize after a shootoff with H. R. Stoddard and the leg for the monthly cup event.

The high gun handicap prize went to Greene, tying with 99 as his total on a handicap of 18. C. P. Granbery won the leg for the accumulation cup and C. F. Dore, shooting from 21 yards won the distance handicap with 21 breaks.

SON OF CHAMPION WINS.

Reginald Voellmeke Beats Father and Other Titleholders.

Three former national champions were among the largest field of walkers which started yesterday in the weekly four and a half mile race of the Pastime A. C. These were Dick Remer, Fred Keiser and Al Voellmeke. In addition Louis Liebgold toed the mark as a reminder of the walking talent of the last generation. All these stars had to give way in competition to Reginald Voellmeke, a son of a champion, who scored his second victory within three weeks and from a greatly reduced handicap.

Remer, Voellmeke and Keiser started from scratch and there was a great race between Remer and Voellmeke, which ended in favor of the former by ten yards. Remer, who broke his own record for the course, finished in 33:55, fourteen seconds faster than his old mark. He announced that in future he would represent the Pastime A. C. in open events instead of his old club, the Irish American A. C.

Another big field started in a run over the five mile course and F. Foran of the St. Anselm's A. C. won by twelve yards from J. Phillips of the Bronx Church House. The order of finish of the first ten:

4½ MILE HANDICAP WALK.

Pos.	Name and Club.	H'cp. M. S.	Actual Time. M. S.
1—	R. Voellmeke, unattached	6 00	38 50
2—	J. J. Erwig, Millrose A. A.	2 30	36 00
3—	H. Legge, unattached	8 00	39 40
4—	J. Goldstein, Walkers Club	7 00	40 45
5—	Dick Remer, unattached, Scratch		33 55
6—	A. Voellmeke, Pastime A.C., Scratch		33 58
7—	A. Uratadt, unattached	7 30	41 40
8—	J. H. Pearman, N. Y. A. C.	2 00	36 20
9—	J. J. Farrell, Bronx C. H.	4 00	38 35
10—	S. Schwed, unattached	9 00	43 10

FIVE MILE RUN.

Pos.	Name and Club.	Time. M. S.
1—	F. Foran, St. Anselm's A. C.	27 45
2—	J. Phillips, Bronx Church House	27 49
3—	L. Metzer, Morningside A. C.	27 50
4—	J. Walker, Bronx Church House	27 52
5—	Ray Ferguson, Pastime A. C.	27 55
6—	F. Schemmel, Bronx Church H.	27 59
7—	T. Mullane, unattached	28 00
8—	G. Phillips, unattached	28 07
9—	W. Robinson, unattached	28 10
10—	F. Crozier, Bronx Church House	28 13

FLYNN DANCES ON TO VICTORY IN TRIAL RUN

Fine Weather Brings Out Big Fields on Many Roads About New York.

There was a big field at the Morningside A. C. headquarters yesterday for a run over the course which will be used for the open handicap on Easter Sunday. Pat Flynn, the Irish champion, outclassed the other starters and after waiting on his field for a mile danced to the front to win by over two minutes. S. Jackson and A. Morris ran a dead heat for second place.

Hugh Honohan of the New York A. C. was first home in the Pennant A. C. run, with F. Stien of the home club second.

The run of the St. Aloysius A. C. was held under handicap conditions and C. Du Bois of the Hollywood Inn A. C. not only won but beat the time of the scratch man. Du Bois, who started from the 45 second mark, finished in 23:02, thirty-six seconds faster than the time made by R. Brandt of the St. Anselm's A. C., the scratch man.

After winning the Pastime A. C. run in the morning, Frank Foran of St. Anselm's A. C. took another spin in the afternoon in the run of the St. Peter and St. Paul A. C. He finished in a dead heat for first place with C. Blankenburg of Bronx Church House.

In St. Anselms A. C. run there was a close race for first place between H. McGinty of Victoria Lyceum and W. Harmon of the home club. The former won in 17 minutes 30 seconds.

J. Philips of Bronx Church House beat a big field in the run of the Sheridan A. C., covering the four mile course in 23 minutes 15 seconds.

The first six men in the run of the Etna Club of Brooklyn broke the old record for the course. C. Scheffer of the Long Island A. C. was the first man home in 19:40, with J. McNeill of the Presentation Club second.

The Bronxdale A. C. held a run over the five mile course in preparation for the handicap run of the club to be held on April 18. Herbert Smith of the Holy Family Lyceum won by forty-five yards from A. Boak of the Mohawk A. C.

James Braccia, an unattached runner, won the Kings County A. A. run, with G. Fredericks of the home club second.

Long start men had matters all their own way in the six and three-quarter mile handicap of the Mohawk A. C. J. Bolan, who had 4 minutes 50 seconds start, won, with F. Berdano second from the 4:15 mark.

ROUND ROBIN POLO AT AIKEN.

Yellows Defeat Both Green and White Teams.

AIKEN, S. C., March 21.—In the round robin polo tournament played yesterday the Yellows came out winners by one goal, they beat the Greens 1½ goals, receiving one goal handicap, and the Whites by ½ goal, receiving one-half goal handicap. The Greens beat the Whites by 1 goal, the final total being, Yellows, 2; Greens, 1; Whites, 0.

H. S. Legare arrived on Thursday for a short stay and bought four very high class ponies from William Post, which he intends shipping to Washington, where play starts on the first of April. The teams lined up as follows:

Yellows—No. 1, Harold Hayes; No. 2, H. Sage; No. 3, F. Ambrose Clark; back, Howard Brokaw.

Greens—No. 1, H. S. Legare; No. 2, R. S. Bullock; No. 3, L. J. Hunt; back, Kent Legare.

Whites—No. 1, Edgar Leonard; No. 2, E. W. Hopping; No. 3, Alexander Brown; back, Walter L. Goodwin.

HEARING MARCH 24 ON CHURCH TAX BILL

Property of 605 City Organizations Valued at $300,095,575 Affected.

$4,526,743 IN REVENUE

The Senate Taxation Committee is to give a hearing Wednesday in Albany on Assemblyman John Leo Sullivan's bill which aims to impose a tax on the now exempt property owned by religious, educational and charitable institutions. According to a report made under the direction of Comptroller Prendergast 605 associations and corporations owning property in this city valued at $300,095,575 would be affected. If the tax rate were the same as that fixed for this year the revenue would be $4,526,743, of which nearly three-fourths would come from Manhattan.

Under this bill $100,000 worth of property owned by each association or corporation would be exempt; the rest, both real and personal, would be taxed. The total exemption of the 605 associations in this city would be $60,500,000, and the assessed valuation of the taxable property would be $239,595,575. By boroughs the apportionment of the taxable property would be:

Manhattan	$177,571,800
The Bronx	20,091,530
Brooklyn	31,808,200
Queens	7,242,445
Richmond	2,841,100

Distribution by Boroughs.

Assuming that the 1915 rate were in force on this property, the tax distribution by boroughs would be:

Borough.	1915 Rate.	Estimated Tax.
Manhattan	1.85	$3,320,352.66
The Bronx	1.94	389,775.68
Brooklyn	1.92	610,727.04
Queens	1.95	142,007.68
Richmond	2.24	63,640.64
Total estimated tax		$4,526,743.70

"It must be borne in mind," says a statement from the Finance Department, "that if the law were in operation now the rates for 1915 would be lower, since the amount to be raised by tax levy would be apportioned over a greater aggregate assessed valuation, due to the addition of approximately $240,000,000 in assessed valuations, now exempt, which under the proposed law could be taxed.

"For the purpose of giving a distribution of the estimated tax according to the character of property affected the several kinds of associations and corporations have been classified on the basis of the information contained in the 1914 exempt list. The result of this classification is presented in the following statement, showing the estimated tax to be derived from each of the several classes of property affected:

Class	Estimated tax
1—Churches, synagogues, monasteries, convents, mission and parish houses, including parochial schools, theological seminaries and cemeteries located on church lots	$2,170,957.48
2—Asylums and homes	403,048.81
3—Hospitals, infirmaries and dispensaries	644,401.61
4—Religious, social, moral and mental fire and benevolent associations and societies, mission series, settlements and lodging houses and Salvation Army properties	210,497.14
5—Colleges, schools, academies and training schools	633,598.56
6—Cemeteries	490,562.41
7—Libraries (other than city)	23,497.8
Total	$4,526,743.70

Some Exemptions.

"The bill as introduced reenacts, without change, the clause relating to the property of any fraternal corporation or association created to build and maintain buildings for its meetings or for the accommodation of other fraternal associations, the entire net income of which property is exclusively applied to build, furnish or maintain an asylum or school, or for the relief or support of its members, their wives, widows or orphans.

"It would seem, therefore, that the property of the Masonic Hall and Asylum Fund, situated at Twenty-third street and Sixth avenue, and having an assessed valuation aggregating $3,165,000, would not be affected by the passage of this bill.

"The bill also provides full exemption from taxation to any portion of a lot or building owned and used by a free public hospital that is used for the purposes of income when such income is necessary for and is actually applied to the maintenance and support of such hospital."

CLUBMEN TO PLAY HOCKEY.

Third Annual Knickerbocker-Union Game Takes Place To-night.

Members of the Union and Knickerbocker clubs of this city are showing great interest in the third annual hockey game between the two clubs, which will be played at the St. Nicholas Rink to-night at 8 o'clock.

Both the previous matches have been won by the Union Club, which had its team strengthened on the forward line by the Harvard veterans, Clarence Pell, George B. Wagstaff, Bernon S. Prentice and David Wagstaff, and also by Victor Onativia, Samuel Wagstaff and Addison Cammack. There may be a different result this year, as the Knickerbocker team will include Francis and Maurice Roche, both of the St. Paul School team; Charles Morgan, Henry Tweed and several other fast skaters. The winning team in all probability will issue a challenge to play the Racquet and Tennis Club.

Athletics' Mascot Is Dead.

PHILADELPHIA, March 21.—Louis Van Zelt, the little hunchback mascot of the Philadelphia Athletics, died here to-day. The crippled lad stuck by Connie Mack's club through four world's championship struggles. He was a great favorite with the players and a familiar though silent figure at Shibe Park and throughout the American League circuit.

TELLS OF MISTAKES 'MADE IN THE U. S. A.'

Argentine Investigator Attacks Our Methods of Reaching Out for Trade.

REASONS FOR PREJUDICE

Prof. Reedolfo Roth, a lecturer on industrial science at La Plata University in Buenos Ayres and an editor of the Argentine *Review of Political Science*, prepared a statement yesterday for THE SUN in which he bitterly attacks the methods of North American business houses in seeking Argentine trade. Prof. Roth is a native of Argentina and a graduate of Columbia University. He has been in this country three months studying business methods on behalf of La Plata University, the Argentine *Review of Political Science* and the *Bulletin* of the Argentine Institute of Electrical Engineers. His statement follows:

The average manufacturer has read in the newspapers about the wonderful prospects in Argentina as set forth by amiable speakers and not too accurate writers. He decides to 'capture' the Argentine trade and selects a man to 'size up' the situation and get orders for his goods in a two weeks stay at Buenos Ayres. The man selected is a salesman of no technical or economic experience, a man who draws conclusions according to the sales he makes, brusk, tactless, lacking in courtesy and gentle breeding, incapable of adjusting himself to the existing social, commercial and financial requirements of the country—a man who wants to impress upon Argentine people that his company is the largest in the world and his goods the best in the world.

Another Failure.

Or the man selected as representative is one who speaks Spanish but is likely to know little else. That man is a failure as well as the first. He may perhaps create for himself the same friendliness as an English salesman with a pronounced cockney accent would in a Western town of the United States.

The question of commercial literature is one of great importance. There are some terms perfectly correct in English that cannot be used in Argentina, just as there are certain American terms that cannot be used in England and vice versa. Then again, catalogues and circulars printed in English and Portuguese are sent to Argentina, where Spanish is the national language. That might be pardonable, but the same cannot be said of the officers of manufacturers' associations who visit us and make the most deplorable, pitiable, lamentable and comical blunders.

But these are all comparatively trivial matters when we consider some which bear more directly upon our pride as Argentinians and which will arouse more ill feeling and prejudice in a short time than can be counterbalanced by the efforts which eminent men of both countries are making to create friendliness and good understanding. There is, for instance, the well known case of a South American who was investigating certain machinery improvements in this country. He suddenly cut short his investigations because wherever he went the manufacturers would ask him if some official could not be induced to procure contracts for their concerns, for to them the term South American spelled graft.

Business Morality.

The story is current in South America of a financial institution in the United States which insinuated to its clients that bribes would be welcomed by officials of the southern republics. It caused those officials to recommend the greatest care in the purchase of United States products, as they at once concluded the business morality there was not all it is said to be.

"These are not the only mistakes 'Made in the U. S. A.' It seems but yesterday that a powerful concern announced its inability to enter the South American field because it lacked in its organization a man who knew the customs and language of the republics of the south. But later this concern entered the field, sending as its representative a very able man whose experience had been acquired in a negro island republic. Must we understand that American manufacturers demand as a prerequisite of their representatives an experience in dealing with negroes?

"For a nation to enter the foreign field it must be possessed of a true international spirit, and this the United States appears to lack. For from the office boy who will ask the distinguished foreign visitor if he wants to 'buy or sell anything' or "what's his business"—as if men who come 8,000 miles do not deserve mere courtesy and attention, at least the attention of being offered seats in the waiting rooms—to the manager of the mammoth concern who sends word by the office boy that he is too busy to see a man who bears official letters of introduction and asks him to return some other day, or again receives him and talks with his feet on the table, there is scant courtesy.

Sails This Morning.

It would be unjust, however, not to add that where courtesy and hospitality are found they are on a scale not to be met elsewhere on the globe—a courtesy which does honor to the nation and its people.

Before turning away from this catalogue of blunders mention should be made of the ignorance of a special representative of a New York business house, who issued a pamphlet of instructions and referred to the facilities for obtaining interpreters in Buenos Ayres, by saying that "capable Englishmen and Irishmen born in the Argentine can be found and employed," forgetting that in the Argentines nothing but Argentines are born and that the hyphenated citizen is an exotic species not to be met with.

Prof. Roth will sail for Buenos Ayres this morning. He says that by a frank criticism of American business methods as seen in the Argentine he wishes only to promote a basis for better commercial relations between the two countries.

CHARGE GREEDY AIM IN INSURANCE FIGHT

Metropolitan and Prudential Assert Agents Oppose Change of Law.

FAVOR BILL AT ALBANY

A memorandum prepared by the Metropolitan and Prudential insurance companies explaining their stand in the fight to have the Armstrong insurance law of 1907 amended by a bill now pending at Albany asserts that "the bill is opposed by agents of the participating companies with one single purpose, namely, to compel the Metropolitan and Prudential to charge higher premiums and to discontinue the use of certain low premium policies."

The opponents of the proposed amendment are the Life Insurance Underwriters Association of New York and six similar up-State organizations. Their representatives appeared at a public hearing before a joint legislative insurance committee last Tuesday and a final hearing on the bill is scheduled for to-day. Both sides will be well represented.

The memorandum of the two companies urging the amendment states that agents and representatives of the other companies freely admit that they fear the competition of low premiums of the Metropolitan and Prudential allowed under the proposed bill and that such competition would lead their own companies to issue cheap policies and cut down commissions.

The Metropolitan and Prudential assert that the passage of the bill will lead to cheaper insurance, "the cost of insurance by participating companies being unreasonably high" and based on a mortality table absolutely inconsistent with the facts.

"As the law now stands," says the companies' memorandum, "no new mutual life insurance campany can be started in this State. The simple fact is that the bill cures an injustice, prevents an increase of premiums, puts all mutual companies upon the same plane and invites the formation of new ones. Any charge that the passage of the bill will result in raids upon the agency forces of other companies and unreasonable rate cutting is negatived by the fact that both the Metropolitan and the Prudential now write all the business every year that the law permits and that no temptation whatever to attack other companies or their business or agency staffs exists."

The Metropolitan and Prudential contend that the bill is not designed to increase expenses and that expenses will not be increased. Its sole aim, they say, is to prevent the necessity of raising their premiums to the public and decreasing commissions to agents. The two companies hold that it would be a gross injustice for the Legislature to penalize them for mutualizing and turning over their assets to the policyholders by refusing to pass the bill.

The Metropolitan heretofore has issued non-participating policies at a certain fixed premium, lower than that charged by other companies writing participating insurance, but the company recently was changed from a stock to a mutual company and now desires to continue issuing participating insurance at the rate charged in the past for non-participating insurance. The Prudential is in the process of mutualization.

Both companies contend that unless the proposed amendment to the present insurance law is passed they will have to increase their premiums to the public.

The two companies also made public yesterday a letter written by Deputy State Insurance Superintendent James J. Hoey in favor of the proposed amendment, which was introduced with the approval of the State Department. Mr. Hoey stated in this letter, dated March 17, and addressed to a member of the State Senate, that some of the agents opposed the bill from a selfish standpoint, fearing that their companies would have to reduce their rates.

"The insurance public in this State," says Mr. Hoey, "is entitled to the lowest insurance rates consistent with sound insurance principles and good business practices, and if reputable strong companies like the Metropolitan and Prudential insurance companies want to give their policy holders insurance at low cost it seems to me the duty of the Legislature to make it possible by proper amendment to the law."

SHIP MEN MUST PAY DODGED JUDGMENT

Pinkney and Callaghan, After Fraud in Benner Line Sale, Must Settle.

A report filed in the Supreme Court by ex-Justice Henry A. Gildersleeve, appointed referee to take an accounting, shows that Charles Wall Pinkney, for years one of the best known men in New York shipping circles and part owner of the Benner line, and his partner, Cornelius H. Callaghan, must pay a judgment of $79,059 for fraudulently disposing of their shipping business to avoid the payment of a previous judgment for $78,670.

The findings of the court on which the judgment was ordered disclose that in 1905 two cooperage companies chartered the Norwegian bark Alexandria, consigned by the Benner line, to carry 40,000 barrel shooks and 265 tons of hoop iron from Galveston, Tex., to Buenos Ayres, Argentina.

When the cargo arrived it was so badly damaged that the owners sued the Benner line in the Federal court and got a judgment for $78,670. An order directing the payment of this money was entered in 1909 against Pinkney and Callaghan as owners of the Benner line, but when the plaintiffs tried to collect they found that the business had been taken over by N. A. Benner & Co., Inc., a corporation, and that the partnership had no remaining assets to pay the judgment. Suit was then brought in the Supreme Court to set aside the transfer of the assets of the partnership to the corporation on the ground that it was to defraud the creditors. This suit was brought in the name of Alfred G. Ryley, as assignee.

The court found that the transfer of the assets, firm name and good will was done pursuant to a conspiracy entered into between Pinkney and Callaghan and ordered a general accounting of the value of the good will and the business and of the moneys received by the corporation since it was formed in 1909.

Referee Gildersleeve learned that after the business was transferred to N. A. Benner & Co., Inc., the corporation got 90 per cent. of all the receipts of the business as agent and paid all the expenses, while 10 per cent. went to the Benner line. The net proceeds were paid to the stockholders in dividends. The earnings averaged $23,500 for four years before the corporation was formed and this rate was maintained for two years more.

The referee reported that the corporation was capitalized at $100,000 and that fifty-four shares of stock, or the majority, were issued to Mrs. Mary U. Pinkney, wife of Charles W. Pinkney. The referee said that between 1909 and 1911 dividends of $51,534 were paid, of which $41,625 went to Mrs. Pinkney, who had contributed only $5,700 for her stock in 1909.

NEW HEALTH GUARD IN SHOPS.

Commissioner Goldwater Will Act for Industrial Hygiene.

Health Commissioner Goldwater, according to a departmental bulletin just published, will form a division of industrial hygiene. It will be part of the bureau of infectious diseases and will make war on occupational diseases and unsanitary workshops. The new division is to be in charge of Dr. Louis I. Harris. He will be assisted by Prof. W. Gilman Thompson of the Cornell University medical college, an authority on occupational maladies.

A programme of work has been drawn up which includes a general industrial survey and the location of unhygienic plants.

AUCTION SALES THIS WEEK.

Voluntary and Forced Offerings in Manhattan and The Bronx.

MONDAY, MARCH 22.

[AT 14 VESEY STREET.]

By M. Morgenthau, Jr., Co.

FIFTH AVE, 85, n e cor 16th st, 49x116.10 x irreg, 11 sty loft bldg—Greenwich Savings Bank agt Walter D Lewisheim et al, B Aymar Sands, atty; Earnest R Eckley, ref; due, $410,387.80; taxes, &c, $587.59.

AMSTERDAM AVE, 1969-71, e s, 49.11 ft s 158th st, 50x100, 6 sty tenmt and strs—Fee Simple Realty Co agt Middletown Realty Co et al; Joe L. Pruger, atty; Adam Wiener, ref; partition.

[AT 3208 THIRD AVENUE.]

By Joseph P. Day.

BELMONT AVE, 2143-2144, e s, 197.9 ft n 181st st, 58.10x164.1x58.8x158.10, two 2 sty dwgs—Stephen H Jackson agt Crotona Park Realty Co et al; Stephen H Jackson, atty; Ford I Haber, ref; due, $8,255.28; taxes, &c, $1,034.34; subject to a prior mtge aggregating $9,380.

By Bryan L. Kennelly.

ST ANN'S AVE, 481, s w cor 147th st, 25x99.4 5 sty tenmt and stre—Empire City Savings Bank agt Wm H Jeffers et al; Charles W Dayton, atty; Edw D Dowling, ref; due, $29,754.92; taxes, &c, $611.26.

By George Price.

CASTLE HILL AVE, w s, 90.6 ft n Starling ave, 21x68.6x51x54.6, vacant—Bronx Security and Brokerage Co et al agt Carlo Antonio et al; J Wilson Bryan, atty; Henry J Breen, ref; due, $1,772.28; taxes, &c, $690.

THIRD AVE, e s, 86 ft n 128d st, 26x30.1 x25x27.1, vacant—Sarah E Van Riper agt Wm J Cornell et al; J Wilson Bryan, atty; Tompkins Cocke, ref; due, $1,414.19; taxes, &c, $288.96.

TUESDAY, MARCH 23.

[AT 14 VESEY STREET.]

By Joseph P. Day.

14TH ST, 244-6 W, s e, 550 ft w Eighth ave, 108.1x50x irreg, 5 sty tenmt—Abr L Kass agt Ig Roth, Inc, et al; Feltenstein & Rosenstein, attys; Bainbridge Colby, ref; due, $9,389.40; taxes, &c, $1,988; subject to first mtge of $60,000.

187TH ST, 247 to 249 e 45th ft w Amsterdam ave, 125x99.11, 6 sty tenmt—Leopold Marcus et al agt Wm S Duncan et al; Lees & Connolly, attys; Edw R Finch, ref; due, $29,108.20; taxes, &c, $2,166.20.

By Henry Brady.

38TH ST, 152 E, s e 60 ft e Lexington av, 20x74, 3 sty laundry, 1 sty exten—Rose T Kirk agt Minnie L Harris et al, Hiram M Kirk, atty; Archibald E Baxter, ref; due, $3,484.41; taxes, &c, $108; subject to first mtge of $7,000.

By Bryan L. Kennelly.

179TH ST, 815 W, n w cor Pinehurst ave, 100x109.7x150.2, three 5 sty apartments—Anne E Benjamin agt Raymond E Appenzellar et al; Leland J Haber, atty; Jno A Clark, ref; due, $36,282.34; taxes, &c, $2,066.80; subject to three first mtges aggregating $148,000.

[AT 3208 THIRD AVENUE.]

By Joseph P. Day.

141ST ST, 477 E, n s 75 e White av, 18.1x100.2 story dwelling—Frederic R Coudert et al vs Jennie A Powis et al, Coudert Bros, attys; Joseph R Truesdale, ref; due, $3,389.12; taxes, &c, $120.10.

By Henry Brady.

BROOK AV, 558, w s, 184.11 s Westchester av, 27.1x82.9x30.7x88.6, 4 sty tnmt and strs—Jonas Weil vs Samuel Breuer et al, action 1, Malcolm Sundheimer, atty; Arthur M Lacey, ref; due, $1,640.40; taxes, &c, $2,035.02.

By Charles A. Berrian.

BRONX BLVD, e s, 169.5 n 224th st, 54.10x105, vacant—Gertrude Mayer vs North Bronx Realty Co, Clocke, Koch & Reidy, attys; Edward Lauterbach, ref; due, $1,170.61; taxes, &c, $530.12.

WEDNESDAY, MARCH 24.

[AT 14 VESEY STREET.]

By Joseph P. Day.

21ST ST, 120 and 122 W, s s, 245 w 6th av, 40x123.6x40.10x115.6, 7 sty loft bldg—County Holding Co vs 150 W 21st St Corp et al, Merritt & Rogers, attys; Charles H Murphy, ref; due, $135,879.61; taxes, &c, $1,273.40.

LISPENARD ST, 5 n s, 20 e W Bway, 19x75, 5 sty loft bldg, 1 sty extension—Mary Hudson vs Edward D Wendell et al, Stitt & Philips, attys; Jos Rowan, ref; due, $12,837.18; taxes, &c, $316.

HOUSTON ST, 477 E, s s, w s Pitt st, 25x85, 3 sty tenmt and strs—Metropolitan Savings Bank vs David Levine et al, A S & W Hutchins, attys; David B Simpson, ref; due, $7,153.18; taxes, &c, $69.19.

116TH ST, 164 W, s e cor 7th av, 100x40, 4 sty tnmt and strs—Metropolitan Life Ins Co vs Fleischmann Realty Co et al; Woodford Hayes & Butcher, attys; Thomas W Chew, sub ref, due $62,725.91; taxes, &c, $2,786.79.

2D AV, 1-5 to 15c, s e cor 10th st, 65.7x120, 4 sty restaurant, Poughkeepsie Savings Bank vs Rosenfeld Realty Co et al; Polar E Bingham, ref; due, $129,023.10; taxes, &c, $5,000.

By Bryan L. Kennelly.

COLUMBUS AV, 783, e s, 25.11 n 98th st, 25x74, 3 sty tnmt and strs—Laurence Curnen vs Arthur Stevens et al, Wm P Clare, atty; Joseph A Gaynor, ref; due, $12,937.77; taxes, &c, $313.50.

COLUMBUS AV, 785, e s, 50.11 n 98th st, 25x74, 3 sty tnmt and strs—Same vs Same, same atty, same ref; due, $12,960.22; taxes, &c, $302.79.

[AT 3208 THIRD AVENUE.]

By Joseph P. Day.

127TH ST, 149 E, n s, 100 w Prospect av, 25x100, 3 sty tnmt and strs—Samuel Rittenman vs 138th Realty Co et al; Nathan D Stern, atty; Edw F Moran, ref; due, $1,111.11; taxes, &c, $230.

THURSDAY, MARCH 25.

[AT 14 VESEY STREET.]

By Bryan L. Kennelly.

WEST BROADWAY, 413-415, e s, 93 n Spring st, 51x100, 5 sty loft bldgs—New York Life Ins Co agt Mary A Fitzgerald et al, George W Mabbett, atty; Hiram Rogers, ref; due, $416,906.77; taxes, &c, $10,026.89.

By Joseph P. Day.

BANK ST, 20, s s, 30 w Waverly pl, 19.7x75, 2 sty dwg—Irving Lippman vs Gustav Lippman et al; Clarence K Mulqueen, trustee; Raymond Rubenstein, ref; partition.

12TH ST, 26 E, n s, 184.5 w Madison av, 12.8x100.11, 3 sty dwg—Elizabeth S Hardy agt Hicks Schneider et al; Joseph C Sohl, atty; Alex Oberstein, ref; due, $8,000; taxes, &c, $8.

19TH ST, 42 E, n s, 328 e 1st av, 24x92, 3 sty tnmt and strs—Horace Porter et al vs Wm Realty Co et al; Alex R Kellogg, atty; Charles M Travis, ref; due, $20,972.42; taxes, &c, $1,406.94.

By Herbert A. Sherman.

131ST ST, 138 W, s e cor 7th av, 100x49.11, 3 sty tnt and strs, East River Savings Inst agt Charles H Barkley et al, Grant P Hubbard, atty; Albert W Gibson, ref; due, $16,145.05; taxes, &c, $310.

[AT 3208 THIRD AVENUE.]

By Joseph P. Day.

RAINBRIDGE AV, n e cor 205th st, 56.7x79.7x52x113, vacant—Tax Lien Co of N Y agt Mary O'Reilly et al, Aug Wegmann, atty; Wm J McKown, ref; due, $1,592.56; taxes, &c, $35.

By Henry Brady.

182D ST, 712 E, s s, 28.5 e Crotona av, 25x70, 2 sty dwg—Fannie J Jones agt Wm Schmitz et al; Henry C Harding, atty; Allen Caruthers, ref; due, $5,943.45; taxes, &c, $275.46.

FRIDAY, MARCH 26.

[AT 14 VESEY STREET.]

By Henry Brady.

LEXINGTON AV, 1947, e s, 68.2 s 124th st, 17x80, 3 sty dwg—Maurice M Sternberger, exr, agt Jos F Tunney et al; Cary & Carroll, attys; Jno J Hynes, ref; due, $14,824.86; taxes, &c, $603.82.

By Samuel Marx.

LEXINGTON AV, 1944, e s, 85.2 s 124th st, 15x80, 3 sty dwg—Lawyers Mtg Co agt Jos F Tunney et al; Cary & Carroll, attys; J Sidney Bernstein, ref; due, $14,846.24; taxes, &c, $611.15.

By Jacob H. Mayers.

134TH ST, 225 W, n s, 250 w 7th av, 16.8x99.11, 3 sty dwg—Septimus Jones-Jonsvitch agt James L Curtis et al; Leonard Klaber, atty; Lawrence S Greenbaum, ref; due, $9,931.90; taxes, &c, $305.

By Daniel Greenwald.

149TH ST, 212 W, s s, 175 w Amsterdam av, 25x85, 2 sty dwg—Sheriff's sale of all right, title, &c, which the estate of Charles Scheideckr had on Nov 14, 1908, or since; Robert T McDuffie, atty.

[AT 3208 THIRD AVENUE.]

By Joseph P. Day.

DAWSON ST, 81, n s, 183.4 w Leggett av, or 156th st, 16.8x8.5x18.3x80.11, 2 sty dwg—Bertha Katcher agt Carrie Timmers et al; Bennett E Siegelstein, atty; Lawrence N Martin, ref; due, $3,287.45; taxes, &c, $6; subject to 1st mtg of $2,500.

By Henry Brady.

ARTHUR AV, 2130, n e cor 181st st, 46.7x90x70x93, 5 sty tnt and strs—Hyman Fish agt Angel Constn Co et al; Joshua Haberman, atty; Wm T Quinn, ref; due, $4,454.97; taxes, &c, $522; subject to two pr mtgs aggregating $45,000.

TRANSACTIONS RECORDED.

TRANSFERS.

(With name and address of lender and attorney. If attorney's name is omitted address party of second part.)

Downtown.

(South of Fourteenth st.)

GRAND ST, 68-70, n s, cor Wooster st, 50x64—Morris S Herrman to Jennie Shackman, 239 Prospect av, Mt Vernon, N Y, Mar 12; mtg $40,000; address, 149 Bway.....$1

SAME PROPERTY—Jennie Shackman to Morris S Herrman and Rachel, his wife, tenants by entirety, Mar 12; mtg $40,000; address, same.....$1

BLEECKER ST, 282, w s, 47 s Commerce st, 21x75—Leopold Herz to Harry Edwards, 698 W 191st st, all title, b and s and c a g, Mar 18; address, 15 William st.....$90

East Side.

(East of Fifth av, between Fourteenth and 110th sts.)

108TH ST, n s, 180 e Park av, 25x100.11—Rose Rothstein and Lawrence T Cole et al, 147 W 91st st, Mar 18, q c; attys, Murray, J H & H, 25 William st.....$1

Uptown.

(Manhattan Island, north of 110th st.)

111TH ST, 12, n s, 100 w Madison av, 25x100.11—Bab Realty Co to Rosie Barnett, 28 E 111th st, all liens, Mar 18; attys, Fischer & R, 115 Bway.....$100

112TH ST, n s, 175 e 5th av, 25x100.11—Aldebaran Co to Terbor Impt Corpn, P O Bldg, Jamaica, B of Q, Mar 17