PERIL SEEN IN TAX ON EXCESS PROFITS

Proposed Law Will Put Premium on Stock Watering, Banker Says.

BUSINESS TO SUFFER

Partnerships Menaced and Loosely Worded Act May Add to Litigation.

A storm of protest against the excess profits tax is brewing in financial and business circles. The provisions of the proposed law are declared to be unsound and are expected to work severe injury upon partnerships where the amount of capital invested is small and the profits large.

The authorities at Washington have already been apprised of the injury the proposed law would incur upon small business, and it is expected that certain investment organizations will make formal overtures to have some of the provisions in the proposed law changed.

Many of those who find fault with the bill as it stands now express the belief that the Government in formulating its excess profits tax measure should follow along the lines of Great Britain, which has a plan in operation that is meeting with favor and which is based upon the profits over and above the three year average prior to the war.

Loosely Worded Act.

One investment banker declared yesterday that the law proposed for the United States is so loosely worded that it will add to uncertainty and litigation. The paragraphs relating to what shall be considered "actual capital," according to this banker, are not clear as to whether good will, trade marks and franchises, which have been paid for in stock, are to be considered "actual capital" or not.

Continuing, this investment broker said:

"As the words stand it appears that they are. If so, this is putting a premium upon stock watering and overcapitalization and penalizing all companies that have been financed conservatively. Thus a company having $1,000,000 of tangible assets and annual earnings of $100,000 will have to pay the tax on $15,000, while the same corporation by adding $250,000 of good will to its capitalization would escape the tax altogether.

"It is commonly understood that this bill is to tax profits swollen large by war, so that the burden of the war be borne at least partly by the companies profiting therefrom. This purpose is not accomplished by the present bill, which taxes all companies regardless of whether their earnings have increased or decreased as a result of war conditions.

English Pattern Needed.

"It would appear that a law patterned after the English excess profits tax law would be far preferable and would be fairer. Such a law would accept earnings as shown prior to the outbreak of the war, establish them as a standard and levy a tax only on the amount which present earnings exceed the pre-war earnings.

"One of the dangers of the act is that where it does not tax the excessively high earnings but the earnings of companies which have not materially benefited from war conditions there will be a tendency to pass the tax to the consumer.

"In general a tax on business under normal conditions is unsound. While the present conditions are decidedly abnormal, there still remains the fact that a tax on the amount earned in normal times is unsound, and that it is only justifiable to tax the increase in earnings due to the abnormal conditions."

NEWS INJUNCTION SUIT ARGUED.

Counsel for Associated Press and I. N. S. in Appeals.

Argument on the injunction suit of the Associated Press against the International News Service was heard yesterday in the United States Circuit Court of Appeals by Judges Ward, Rogers and Hough.

Both concerns are dissatisfied with the decision recently given by Judge A. N. Hand in the case. The Associated Press does not consider the injunction sweeping enough in its terms and the International News Service contends it has never committed any act to entitle its rival to an injunction. The International News Service is restrained by Judge Hand's decision from pilfering wire despatches of its rival, but not from appropriating news appearing in early editions or on bulletin boards.

The Associated Press was represented by former United States Circuit Judge Peter S. Grosscup of Illinois and Frederick B. Jennings of the law firm of Stetson, Jennings & Russell. Samuel Untermyer and William A. De Ford appeared for the International News Service.

ARRIVALS AT THE HOTELS.

Waldorf-Astoria—L. L. Knox, C. J. Graham and H. Q. Wasson, Pittsburg.
Biltmore—Mr. and Mrs. R. Galloway, Memphis; Mrs. R. P. Curtiss and Miss L. Curtiss, New Haven; C. H. Vilas, London; W. F. Reynolds, Baltimore; Frederick L. Stee; and wife, Cincinnati.
Belmont—Frank J. Jones, Cincinnati; A. D. Little, Boston; A. F. Rockwell, Bristol; Thomas Newhall, Philadelphia; J. Willemen, Buenos Ayres; Mr. and Mrs. F. A. Briggs, Detroit; Mr. and Mrs. H. R. Furbush, Ottawa.
Vanderbilt—Richard Elkins, Washington; Joseph Pulitzer, Jr., St. Louis; C. M. Boyd, Youngstown; A. W. Gifford, Montreal; W. J. Donovan, Buffalo.
Manhattan—Col. S. N. Wallace, Boston; F. Cavkendall, Kingston; C. Loomis Allen, Syracuse; James Wakefield, Honolulu; Robert H. Comstock, Ivoryton, Conn.
Claridge—Homer Gage, Jr., and H. E. Barr, Cambridge; J. Bennett, Memphis; A. H. Elson, Richmond; M. S. May, Grand Rapids; H. H. Cudmore, Cleveland; P. C. Johnson and A. F. Hopkins, Washington; H. T. Jordan, Philadelphia.
McAlpin—T. W. Brigham and wife, Shelter Island; Victor Leonaller, Lima, Peru; A. P. Leperance and wife, Montreal; Co. Tschekaloff and wife, Wilmington; D. P. Beach and family, Chicago.
Plaza—J. H. Hill, Washington; J. C. Shaner, Pasadena; Mr. and Mrs. J. P. Grace, New York; A. J. A. Lindelboom, Paris.
Netherland—J. S. Fletcher, Detroit; Mr. and Mrs. M. N. Cohn, Baltimore.
Ritz-Carlton—Mr. and Mrs. Robert Appleton, East Hampton; Mr. and Mrs. George Brooke, Philadelphia; Marquis Valverde, Boston; Mrs. Albert K. Wampole, Baltimore; W. Faye, Omaha.
Murray Hill—Mr. and Mrs. J. H. Fitzgerald, Boston; Mr. and Mrs. H. W. Huke, Torrington; H. H. Olcott, Boston; A. Gaither Manning, Philadelphia; William C. Huebner, Buffalo; Mr. and Mrs. G. A. Mitchell, Kingston, Canada.
Park Avenue—Mr. and Mrs. J. G. Thompson, Buffalo; E. N. Ledge, Columbus; Edward Walker, Tampa; R. H. Stetler, Harrisburg; Mr. and Mrs. R. L. Cook, Philadelphia.
Stratford—A. J. Plate and wife, Cincinnati; Thomas Baker and wife, London; Mr. and Mrs. G. W. Cable, Northampton, Mass.
Ansonia—Miss Mabel Normand, Los Angeles; Eroy Adams, Cincinnati.
Marie Antoinette—O. R. Wright, Philadelphia; G. W. Whittaker, New York; E. D. Greely, Richmond.
Astor—Mr. and Mrs. William Gevske, Amsterdam, Holland; J. Garmann Clausen, Bergen, Norway; Mr. and Mrs. C. A. Workman, Montreal; Mr. and Mrs. J. Western and daughter, Toronto; Mrs. C. C. Tumley, St. Thomas, Ontario; L. A. Page, Montreal; Mr. and Mrs. J. A. Hamman, Washington.
Imperial—W. L. Goodrich, Springfield; R. A. Kearns, Honolulu; R. M. Cummings, Boston; William S. Coll, Columbus; J. W. Wright, Panama.

DEMAND TURNS TO APARTMENTS

Houses on Riverside Drive and in Morningside Section Sold Among Others.

FULTON ST. CORNER SOLD

Loft Building There Bought by Concern for Own Use—Estate Sells in Chelsea.

Improvement was noticed yesterday in the real estate market. The betterment was notable in the private sales branch. A number of fairly valuable and interesting properties changed hands during the day. The demand was for apartment houses and flats in uptown sections. Two apartment houses in the same block on Riverside Drive were sold during the day. A Morningside Drive house was sold by a banker. All the best trading was not confined to uptown sections. There was some downtown, and of it the sale of the seven story loft building at the southwest corner of Fulton and Cliff streets was the best. This property, held at $125,000, was bought by a concern for its own occupancy, which would indicate that there are industries which are well satisfied with the lower Fulton street section.

MORNINGSIDE APARTMENT SOLD

Bert L. Haskins, vice-president of the Chatham and Phenix National Bank, has sold to Charles L. Wagner the Monroe, the six story elevator apartment house at 415 West 115th street, 150 feet west of Morningside Drive. The building is on a plot 64.8x100.11 feet and was held at $140,000. Mr. Haskins acquired the property last December from Margaret T. Monohan of Brooklyn, giving in part payment 2252 Bassford avenue, a four story modern flat. Varick D. Martin was the broker in both transactions.

DOWNTOWN LOFTS SOLD.

George R. Read & Co. have sold for Albert U. Todd and W. H. Oscanyan the seven story and basement loft building, on plot 58x65, at the southwest corner of Fulton and Cliff streets, known as 54 and 56 Fulton street and 29 and 31 Cliff street. The property was sold for cash. The purchaser will occupy the entire building for his own business. It was held at $125,000.

The Charles F. Noyes Company has sold for Dr. John T. Nagle to a client a five story building at 1 Water street, on lot 25x66x irregular, 25 feet east of Whitehall street. Thomas Ford represented the seller.

ESTATE SELLS CHELSEA FLAT.

The five story apartment house at 319 West Twenty-eighth street, one of the many parcels in the Chelsea section bought by the late Thomas Lynch while active as an investor in the real estate field of the West Side, has been sold by William H. Archibald and Charles H. Lynch, executors of his estate. The property was formerly a dwelling and was altered into flats by the Lynch estate, which planned to hold it as an investment. The house covers a lot 20 feet wide by 98.9 feet deep.

FLAT BUYERS ACTIVE.

WEST 122D STREET—The Martonbert Realty Company has sold the five story and basement apartment house at 232 West 122d street, on plot 34x100 feet, to the Linwood Realty Company. The property was held at $37,000.

GROVE STREET—The Samuel Cowen Agency has sold for O. Ernst 25 Grove street, a six story apartment house, on lot 32x100 feet.

ST. LUKE'S PLACE—Pepe & Bro. have sold for Henry T. Nichols 16 St. Luke's place, a three story and basement house, on lot 22x100. The property was bought in by Mr. Nichols at a foreclosure sale about five months ago. Mrs. Josephine L. Brokaw, who owns 17 St. Luke's place, is the buyer. She now has a plot of about 50 feet front.

LARGE GARAGE FOR THE BRONX

John B. Simpson, executor of the estate of William Simpson, has sold to the Oval Garage Corporation, Jacob Sanders president, a plot of twelve lots on the southwest corner of Whitlock avenue and Faile street, having a frontage of 230 feet on Whitlock avenue and 150 feet on Faile street. The property is one block from the subway station at 163d street and Southern Boulevard and will be improved with the largest two story garage in The Bronx. Bremer & Co. negotiated the sale. Several days ago it was reported that Mr. Sanders had purchased the plot 150x100 at the southeast corner of these thoroughfares.

INVESTOR BUYS B'KLYN PLOT.

Frank A. Seaver & Co. have sold a plot 40x100 on the west side of Third avenue 20 feet north of Ninety-seventh street for J. H. Lowe to an investor.

WOMAN BUYS QUEENS HOUSE.

J. Harry Lubs has sold for the Flushing Heights Realty Company a three story house at Thirtieth street and Crocheron avenue, Queens, now nearing completion, to Mrs. Elmer T. Gilchrist of Mount Vernon.

NASSAU HAVEN HOUSE BUYERS.

The demand for small farms, and especially on Long Island, has been unusually large. The Long Island Bureau of the Robert E. Farley Organization reports considerable inquiries for farming properties. These inquiries began only a few days ago and have resulted in the sale of several parcels at Nassau Haven. H. K. Jones of the Rotograph Company and Lester Linz of the *Theatrical Magazine* are among those who have bought houses there in the last few days.

MILBANK SELLS HIS ESTATE.

Alfred Milbank has disposed of his country home at North Beach, Setauket, N. J., consisting of a three story frame dwelling containing seventeen rooms and five baths, fully furnished, together with garage and outbuildings. The property has a frontage of 300 feet on the Shrewsbury River and 500 feet on the Atlantic Ocean, with a depth of about 500 feet. It is one of the show places in this part of the Jersey coast. Joseph P. Day and W. H. Hintlemann negotiated the sale.

INCREASES NEWARK HOLDINGS.

The Chester Realty Company, the real estate holding company for L. Bamberger & Co., has bought from the Hickel estate, through Louis Kamm, the three story building at 119 Market street, Newark, N. J. This property immediately adjoins the large Bamberger department store on the west. It has a frontage of 25 feet on Market street and is 87 feet deep.

RIDGEWOOD HOUSES LEASED.

S. S. Walstrum-Gordon & Forman have leased for Miss Clara L. Low the dwelling at 54 Ethelbert avenue, Ridgewood, N. J., to Howard Brooch of Mahwah, N. J., and for James M. Craig the dwelling at 60 Doremus avenue to Austin L. Block.

PINE STREET BUILDING LEASE.

Stock Brokers Take Building Vacated by Financiers.

Chandler & Co., stock brokers, now at 34 Pine street, have leased the three story building at 35 Pine street, occupied by the banking firm of Megargel & Co., who have leased new quarters on the same block. Megargel & Co. leased this building in 1912 at a yearly rental said to have been $20,000, the lease carrying an option of purchase at $350,000.

The Charles F. Noyes Company has leased part of the fourth floor in the Masonic Building to the Krisel-Diamond Company; space at 46 West Twenty-fourth street to the T. & D. Button Company, and at 3 East Seventeenth street to Nosawa Bros. and to T. Beattie & F. W. Balluff.

William A. White & Sons have leased space at 67 Front street to David Brooks; and at 100 Hudson street to the Gerard Wire Tying Machines Company.

Henry Brady has leased for the Jeremiah Pangburn estate to James Murphy the building at 1915 Third avenue.

Carstein & Linnekin have leased space at 229 to 233 Fourth avenue to the Syracuse Screen and Grille Company; at 24 and 26 East Twenty-first street to M. Pawlinger & Co.; a loft at 340 Broadway to Samuel Solarz, and space in the American Woolen Building to Edward B. King.

The Brett & Goode Company has leased at 151 and 153 West Twenty-sixth street floors containing over 15,000 square feet each to Blogg & Littauer, Ab & A. Franklin and Schlang & Co. for long terms of years.

BUYS MAMARONECK TRACT.

A tract of forty acres at Mamaroneck adjoining the Blossom Heath Inn property and fronting on the Boston Post road has been bought by M. H. Petigor, manufacturer of soda water fountains on Water street. The property will be subdivided by Mr. Petigor into plots of various sizes for improvement with fine dwellings. The realty extends back from the Boston Post road to Pelham avenue. Palmer avenue also bounds the property. It was purchased from the receivers of the American Real Estate Company through McCarthy & Fellows.

BUYS COYTESVILLE HOMESITE.

John A. Lynch has sold for Margaret Culliton the Colonial homestead in Coytesville, N. J., to Eva Welas, who will build a residence on the site.

213TH STREET PLOT BUYER.

J. Rosebein is the real buyer of the plot 125x99.11, on the south side of 213th street, reported sold recently by Ennis & Sinnott through L. J. Phillips & Co. Plans were filed yesterday for the improvement of the site with a one story garage to cost $20,000.

42D STREET BUILDING PLANS.

The Cauldwell-Wingate Company has received the general contract for the new building to be built by Elizabeth M. Anderson for the Corona Typewriter Company as lessee at 129 West Forty-second street. The building will be only two stories, on lot 20x100.5, and will cost about $20,000. J. M. Howells, architect, made the plans.

B'WAY BUILDING INVOLVED.

An action has been begun by the Metropolitan Life Insurance Company against the 652 Broadway Company and others to foreclose a mortgage of $225,000 on 652 Broadway, a twelve story loft building, on lot 29x130, executed on November 2, 1906.

CITY DWELLINGS RENTED.

The Duross Company has leased the three story dwelling at 70 Horatio street for Bernard Orbel to John Reddy, and the three story dwelling at 27 Perry street for Dora A. Kennedy to Louisa Peters.

Slawson & Hobbs have leased the dwelling at 308 West Seventy-second street for the estate of L. O. Ash to Eliza Hill; also for Frederick Lockman and others the dwelling at 140 West Seventy-third street to E. V. Parr.

RENTING APARTMENTS.

The Payson McL. Merrill Company has leased a duplex apartment at 823 Park avenue to Cecil Barret and at 257 West Eighty-sixth street to Frederick R. Hutton.

TO LIVE AT BRONXVILLE.

Burke Stone has rented for L. A. Ebling his residence on Summit avenue, Lawrence Park, Bronxville, to W. E. Hallett, and for Harry E. Welsh his residence on Rossmore avenue, Bronx Manor, Yonkers, to J. Frederick Kemp.

Griffen, Prince & Ripley have rented for Mrs. J. J. Lyon her home on Webster avenue, Bronx Manor, to Robert Glenn of Brooklyn.

BROOKVILLE ESTATE LEASED.

Cocks & Willets have leased for Harvey S. Ladew his estate known as Boxwood at Brookville, L. I. The property is near the estates of C. Oliver Iselin and Theodore A. Havemeyer and the Piping Rock Club.

NEGOTIATED BIG LOANS.

Hughes & Hammond negotiated the recently recorded loans of $1,500,000 on the property at the southeast corner of Madison avenue and Forty-fifth street, which is being improved with a tall commercial building by Todd & Robinson, and $625,000 on the operations of the Paterno Construction Company at the northeast corner of West End avenue and Seventy-fourth street. Thu loans are for five years. They were taken by the Prudential Life Insurance Company.

NEW MANHATTAN BUILDINGS.

213TH ST, 276 to 284 W, 1 sty garage, 125x99.11—J Rosebein, 470 W 148th st, owner; S W Karastovanoff, 114 E 28th st, architect; cost $20,000
67TH ST, 607 to 613 W, 1 sty garage, 100x100—Thedford-Eltz Coal Co, owner; B F Hudson, 319 9th st, Brooklyn, architect; cost $16,000

MANHATTAN ALTERATIONS.

8TH AV, 671 to 677, to a 4 sty dwelling—Hoyertown Burial Casket Co, 109 W 24th st, owner; J Harder, 120 W 32d st, architect; cost $8,000
CENTRAL PARK WEST, 300, to an 8 sty hotel—Orinoco Realty Co, 119 W 40th st, owner; E Roth, architect; cost $40,000
MADISON AV, 898, to a 4 sty dwelling—C H May, premises, owner; J Shea, 373 4th av, architect; cost $10,000
BROADWAY, 2527 to 2539, to a 2 sty offices and roof garden—T Healy, owner; W H Gompert, 171 Madison av, architect; cost $50,000
110TH ST, 426 E, to a 2 sty garage—J J Schnurmacher, 402 E 108th st, owner; O L Spannhake, 13 Park Row, architect; cost $16,000

RESULTS AT AUCTION.

[AT 14 VESEY STREET.]
By Joseph P. Day.

UNIVERSITY PL, 45, 27x81x irreg, 5 sty lofts and strs—Mutual Life Ins Co agt Lexie Sutherland et al; due, $82,766.56; taxes, &c, $1,362.57. To the plaintiff $13,000
188TH ST, 345 W, 17x99.11, 3 sty dwg—H W Harwood agt O H Walker et al; due, $10,793.35; taxes, &c, $194.60. To the plaintiff $8,000
16TH ST, 522 E, 25x108.5, 3 sty int—P Kenochan & ano, trus, agt Anton Schwartz et al; due, $21,676.82; taxes, &c, $1,129.83. To the plaintiff $20,000

[AT 2208 THIRD AVENUE.]
By James J. Donovan.

HOFFMAN ST, 2230-32, 41.8x119.1, 1 sty fr bldg—City Real Estate Co agt Wolf Burland et al; action 1; due, $4,817.12; taxes, &c, $364. To the plaintiff ..$4,100
HOFFMAN ST, 2234-36, 41.8x119.1, 1 sty fr bldg—Same agt same; action 2; due, $4,528.18; taxes, &c, $364. To Henry Bruderer $5,000
HOFFMAN ST, 2238-40, 42.6x119.1, 1 sty fr bldg—Same agt same; action 3; due, $4,528.78; taxes, &c, $320. To Henry Bruderer $5,000
156TH ST, s e c 53.5 e Eagle av, 37.6x100, vacant—S M Shotts agt Esther Eisenberg et al; due, $6,134.34; taxes, &c, $777.92. To the plaintiff $6,000

TWO RIVERSIDE APARTMENTS SOLD

Ulysses Court and Lyndon Arms Change Hands.

Ulysses Court at 528 Riverside Drive has been resold by Gertrude Goldinger to the Hurtre Realty Company. It is a six story elevator structure on plot 80x95x irregular, and valued at $200,000. The property adjoins the Claremont Court, and is 452 feet south of 127th street. The seller acquired the property about two weeks ago from the Martonbert Realty Corporation in a trade for about 100 lots on Doremus avenue, one of the residential thoroughfares at Ridgewood, N. J.

The Lyndon Arms apartments at 524 Riverside Drive have been sold by the Marcy Realty Company, Francis M. Jencks. The structure, which is six stories high, stands on a plot 75x86, located at about 125th street.

The property figured in an exchange last year through which Harris Maran & Son secured the house from Kate M. Sperry and Alice G. Major. Title to the property will be taken in the name of the Lyndon Arms, a corporation formed yesterday at Albany, with A. E. Pressinger, G. W. Hughes and Florence Hinchcliffe as directors.

TRANSACTIONS RECORDED.

TRANSFERS.

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

Downtown.
(South of Fourteenth street.)

PEARL ST, 269½, 17.5x61, with rights to strip in rear of 269 Pearl st, 17.4x11.7—Wolcott G Lane, trus will Lorillard Spencer, for Eleanore L S Cenci et al, to the Equitable Trust Co, 37 Wall st, trus under deed of trust by Eleanore L S and Beatrice F Cenci; attys, O'Brien, B, H & F, 120 Bway $1
WATER ST, n w cor Catharine st, 20x40.1—Martin Garene to Michael A Garone, 54 Oak st, mtg $6,000, May 9 ..... $100
LAFAYETTE ST, s w cor Howard st, 100.5x84.3x99.10x87.3—American Brass & Copper Co to Wm E Hawkins, Copiague, L. I, mtg $200,000, April 30; atty, Omar Pawell, 206 Bway $1
LEWIS ST, 7 and 9, 23.4x100—Israel Krasner to Abra Lewenthal, 515 W 110th st, and Isaac Lewenthal, Ridgefield Park, N J, 1-2 part, b and s and c e g, all liens, May 9; attys, Lind & P, 46 Cedar st ..$1
CHRYSTIE ST, 143, 24.9x96.8x25x96.4—Wolcott G Lane, trus, to Equitable Trust Co, 37 Wall st, trus, May 10; attys, O'Brien, B, H & F, 120 Bway $1
WEST BROADWAY, 497, 24x100, Broome st, s w cor Elizabeth st, 23.9x42.2x23.6x60.6; Forsyth st, 179 and 179½, 37.4x100—Wolcott G Lane, trus Lorillard Spencer, for Eleanore L S S Cenci et al, to the Equitable Trust Co of N Y, 37 Wall st, trus under deed of trust by Eleanore L S and Beatrice F Cenci, May 10; attys, O'Brien, B, H & F, 120 Bway $1
3D ST, 27 E, 25x80—Hy M Bloch et al to Chas Becker, 79 E 94th st, mtg $23,500, all liens, May 10; attys, Davis & D, 51 Chambers st $100

East Side.
(East of Fifth avenue, between Fourteenth and 110th streets.)

26TH ST, 123 E, 14.6x98.9—Chas W N Akberg to Eliz M Swift, 498 West End av, mtg $12,000, May 8; atty, Title Guar & T Co, 176 Bway $100
AV A, 1016, 25x79.8—Moritz Well to Julius A Falk, 118 E 92d st, q c, May 7; atty, Frank D Arthur, Cotton Exch Bldg ..$1
61ST ST, n s, 77 e Park av, 19x100.5—Kensington Holding Corpn to Louis F Bishop, 54 W 55th st, mtg $28,000, May 10; attys, Kellogg & Rose, 115 Bway ..$1
84TH ST, 149-151 E, 42.6x102.2—Emma Oppenheimer to Hugo Oppenheimer, 220 Cathedral Parkway, ½ part, mtg $44,750, a t, May 14; attys, Myers & S, 299 Bway $100
18ST AV, n e c 87th st, 25.8x80—Christopher Schulte to Jno Glaser, 1670 1st av, May 17; atty, Jno Hoenninger, 5 Beekman st $24,000
105TH ST, 171 E, 25x100.11—Emma D Gardner to Erasmus D Garnsey, 273 W 132d st, mtg $17,500, all liens, May 15; atty, Edw D C Sperry, 233 Bway $1
106TH ST, 52 E; 106th st, 54 E—David Paley to Samuel Arnstein, at Hotel Majestic, mtg $28,000, all liens; attys, Arnstein & Levy, 128 Bway $100

West Side.
(West of Fifth avenue, between Fourteenth and 110th streets.)

80TH ST, n s, 250 w 5th av, 25.1x98.9—Hanover Mtg Co to Abr Gromstein, 576 W 156th st, mtg $65,000, all liens, May 15; attys, Dulon & Ros, 41 Park Row $100
42D ST, 437 W, 19x100.5—Fredk J Schoenenberger to Barbara, wife of Julius Werner, 312 W 123d st, May 14; atty, Felix A Domnelly, 27 Cedar st $100
48TH ST, 207 W, 16.8x98—Wolcott G Lane, trustee, to Equitable Trust Co, 37 Wall st, trustee, May 10; attys, O'Brien, B, H & F, 120 Bway $1
92D ST, n s, 171 e Amsterdam av, 15x100.8—De Witt C Gardner to Sarah F Gardner, 161 W 92d st, mtg $7,500, May 14; attys, Springwtero & G, 2 Rector st $1
99TH ST, 59 W, 25x100.11—Wm & Maria Stieg to Hermann & Adelaide Stieg, 126 Bentley av, Jersey City, N J, mtg $19,500, May 10 ..... $100

Uptown.
(Manhattan Island, north of 110th street.)

117TH ST, 129 W, 18x100.11 (forecloe May 7)—Philip J Dunn, ref, to Margaret O Sage, 604 5th av, May 14; attys, De Forest, Bros, 20 Broad st $16,000
118TH ST, 151 W, 17x100.11—Moses M Rielander to Louis Strauss, 137 W 110th st, mtg $10,000, May 10; address, 5th floor, 20 Broad st $1
RIVERSIDE DRIVE, e s, 452.2 s 127th st, runs s 80x e 98x n 27x w 9x n 22x w 56 to beg—Gertrude Goldinger, Waterbury, Conn, to Hurtie Realty Co, 217 W 110th st, mtg $140,000, all liens, April 30; atty, G E Schlechter, 295 Bway $1
128TH ST, 249 E, 26x99.11—Long Realty Co to Pawnee Realty Corpn, 64 Broad st, mtg $16,581.29, March 1; atty, G D Gregory, 68 Broad st $1
144TH ST, n s, 125.10 w Convent av, 16.6x99.11—Chelsea Realty Co to Edna P, wife Ernest F Jenkins, Pittsford, N Y, mtg $9,375, all liens, b and s; attys, Middlebrook & B, 46 Cedar st $1
162D ST, 525-527 W, 80x99.11—Wm D and Fanny R Faris to Sarah D Faris, 30 Garden place, Brooklyn, q c, March 9; atty, T G & T Co, 176 Bway $1
171ST ST, s s, 239.6 e Fort Washington av, 71.6x92—Wm D and Fanny R Faris to Sarah D Faris, 30 Garden place, Brooklyn, q c, May 9 atty, T G & T Co, 176 Bway $1
HAVEN AV, 296-298, 50.8x100x50.1x103, (foreclose May 9, 1917)—Frederick P Neuman, ref, to Auguste G Wormser, 644 Riverside Drive, and Mark E Morris, 646 Riverside Drive, mtg $45,000, May 14; atty, T G & T Co, 176 Bway ..$11,800
191ST ST, n s, 100 e Av St Nicholas, 24x106—Mose Goodman Corp to Isaac Lowenfeld Realty Corp, 37 Liberty st, mtg $48,000, all liens, May 18; attys, Lind & P, 46 Cedar st $100
NAGLE AV, s e s, 500 n e Ellwood st, 50x105—Premium Holding Corp to Nagle Av Constr Co, 149 Church st; Manhattan Leasing Co, 149 Church st $100
HILLSIDE AV, n w s, part plot 113, map 697, of Isaac Dyckman, begins at line bet 113th and 114th sts, runs n e along av, 101x n w 76.6x s w 100x s e 90.10 to beg—Premium Holding Corp to Nagle Av Constr Co, 149 Church st, May 15; Manhattan Leasing Co, 149 Church st $100

Bronx.
(Borough of The Bronx.)

ARTHUR AV, w s, 276.9 s Samuel st, 18x67.6—Martha J Spears to Emma L O'Connell, 2075 Arthur av, Aug 2, 1916; atty, C B Augustine, 361 Bway $100
TIEBOUT AV, e s, 307.10 n 180th st, 25.10x160.1x62x104.2—Traf Bldg Co, Inc, to Tiebout Heights Co, Inc, May 11; atty, Hy W Hirsfry, 291 E 149th st $1
LOT 27, blk 50, map Morris Park—Wm B Spencer to Edith H Spencer, Montclair, N J, May 14; atty, Newborg & Co, 2 Rector st $1
LOTS 75, 76, part 74, map Mott Haven, runs n 91.6 x w 107.9 to e s Morris av x n 35.10 x n 56.6 to st x e 125—Ellen M Duncan Smith and ano to Albert Frankel, 2531 Madison st, Ridgewood, L. I, May 10; attys, Reeves & T, 149 Bway $100
LOT 18, map Bronx Terrace—Realty & Commercial Co to Cleste Rondi, 71 W 23d st, Jan 12; atty, Cleste Rondi, 46 W 24th st $620
VILLA AV, e s, 401.8 n 200th st, 25x92.5—Eva Kollet to Alfonso Celantano, 549 W 125th st, mtg $2,200, May 14; atty, T G & T Co, 176 Bway $100
LOTS 26 to 29, map Wells — Stoner—Jacob Stinard to John F Condon, 1403 Washington av, May 15; atty, John F Condon, 1403 Washington av $1
BELMONT AV, 2301 n w s, 25x100—Jno Goggin to Hudson P Roe, 2307 W 45th st, mtg $3,000, May 11; atty, Hudson P Roe Co, 7 W 45th st $1
142D ST, n s, 230.7 e Alexander av, 37.4x100—Fredk Mathesius, Jr, to Sarah D Faris, 30 Garden place, Brooklyn, q c, May 9 atty, T G & T Co, 176 Bway $1
142D ST, n s, 267.11 e Alexander av, 37.4x100—Same to same, mtg $26,000, May 14; atty, T G & T Co, 176 Bway $1
MATILDA ST, w s, lot 234, map Washingtonville, 50x100—Alice Rosenzweig to Isidor Weil, 1302 Clay av, ½ part, mtg $3,500, May 7; atty, Jos Rosenzweig, 60 Nassau st $1
ANTHONY AV, e s, 144.7 n Prospect pl, 98x170x98.11x142.5—Bernard Bloch to Rhona Realty Co, 149 Bway, mtg $18,000, May 14; attys, Han & E, 149 Bway $100
LOT 14, map partition sale Lott G Hunt—Cogswell-Taylor Imp't Co to Wm R Somers, 50 Clark st, B of Q, Jan 21; atty, O E Davis, 3210 3d av $1
WASHINGTON AV, 1830, e s, 46x109.1—Carpathian Holding Corpn to Meyer Gold, 827 Fox st, mtg $40,000, May 12; atty, L J Gold, 132 Nassau st $100
AQUEDUCT AV EAST, e s, 76 n North st, 12.10x56.5x26.7x56.10—Angela Carretta to Chas E Neesle, 2304 Grand av, May 11; atty, T G & T Co, 176 Bway $100
142D ST, n s, 280.7 e Alexander av, 37.4x100—Alfred L Anderson to Fredk Mathesius, 256 W 51st st, mtg $26,000, May 14; attys, H A & C E Heydt, 2 Rector st ..$1
142D ST, n s, 267.11 e Alexander av, 37.4x100—Same to same, mtg $26,000, May 14; same attys $1
FULTON AV, w s, 96.11 n 174th st, 100.2x100x188x98.9—Wm D Faris to Sarah D Faris, 30 Garden pl, Bklyn, May 9; atty, T G & T Co, 176 Bway $1
FULTON ST, w s, 350 n Elizabeth st, 100 to Nereid av x 200 to Matilda st—Wm D Faris to Sarah D Faris, 30 Garden pl, Bklyn, May 9; same atty $1
BRONX AND PELHAM PARKWAY, n s, at n w s land N Y, N H & H R R Co, runs n e 110x w 1,488.6 to e s Westchester Creek x s e 129.5x e 1,385.6—Wolcott G Lane (trus) to Equitable Trust Co (trus), 3-12 part, May 10; attys, O'Brien, B, H & F, 120 Bway $1
MULFORD AV, w s, 215 s Alice av, 25x160—Edgar R Hollenbeck to Helen S Leube, 3011 Westchester av, mtg $2,500, May 9; atty, Edgar R Hollenbeck, 118 Bway $100
SAME PROPERTY—Helen S Leube to Edgar S Hollenbeck & ano, 2857 Hudson Blvd, Jersey City, N J, mtg $2,500, May 9; atty, same $100

MORTGAGES.

(With name and address of lender and lender's attorney.)

Downtown.
(South of Fourteenth street.)

WATER ST, s e s, 25.10 n e Whitehall st, 25.2x67.2x28.2x61.9, May 15—Agnes Billcock to John T Nagle, 2 E 127th st, 5 yrs, 5%; atty, Thos F Kane, 61 Wall st $21,000
12TH ST, n s, 93 e Av B, 25x102.2, May 14—Maria L Bergen to Highland Trust Co of N J, 134 Summit av W, Hoboken, N J, due as per notes; atty, Title Guar & T Co, 176 Bway $2,500

East Side.
(East of Fifth avenue, between Fourteenth and 110th streets.)

1ST AV, n e c 87th st, 25.2x80, May 15—John Glasser to Christoph Schultz, 158 W 92d st, due & int as per bond; attys, Thompson, P & C, 3 Wall st $18,000
105TH ST, 171 E, 25x100.11, May 15—Erasmus D Garnsey to Emma D Gardner, 3 Grove st, Bklyn, 2 yrs, 6%, prior mtg $17,000; atty, Gilbert Elliott, 154 Nassau st $500

West Side.
(West of Fifth avenue, between Fourteenth and 110th streets.)

43D ST, s s, 479.2 w 6th av, 20.10x100.5, May 15—Hy S Torbell to Bowery Sav Bank, 128 Bowery, 3 yrs, 4½%; attys, Cadwalader, W & T, 40 Wall st $2,000
67TH ST, 232-237 W, 82x100.5, May 15—Isaac Haseltorn to American Mtg Co, 46 Cedar st, due May 1, 1927, 5%, prior mtg $80,000; attys, Bowers & S, 46 Cedar st $10,000
99TH ST, 254 W, 16.8x100.11, May 14—John J Crawford to Ella K Dooling, 179 E 80th st, due Dec 31, 1917, 6%; attys, Knox & Dooling, 27 Cedar st $2,000

Uptown.
(Manhattan Island, north of 110th street.)

121ST ST, 512 E, 17x80, May 14—Harry Whelan to Allen W Evarts, 124 E 29th st, 3 yrs, 5%; attys, Evarts, C & S, 60 Wall st $2,400
123D ST, 433 E, 16.7x100.11, May 14—Harry Whelan to Allen W Evarts, 124 E 29th st, 3 yrs, 5%; attys, Evarts, C & S, 60 Wall st $2,800
191ST ST, n s, 100 e St. Nicholas av, 20x100, May 13—Isaac Lowenfeld Realty Corpn to Moses Goodman Corpn, 117 W 119th st, 3 yrs, 6%; atty, L. Manheim, 302 Bway $8,000
PORT AV, n s, 325 w 204th st, 75x150, May 15—Mahe Constn Co to Margaret F Robinson, 505 W 149th st, due and int as per bond, prior mtg $61,500; atty, Leonidas Dennis, 45 Cedar st $10,000

Bronx.
(Borough of The Bronx.)

BOONE ST, n e s, 11.10 n Freeman st, 180x175.8, to Edgewater rd x 184.11x184.1—Rochelle Co to Bowery Savings Bank, 128 Bowery, May 14, 5 yrs, 5½%; attys, Strong & C, 40 Wall st $12,000
138TH ST, 410-412 E, 50.8x100—Mary J McNamara to Geo F Doate, Bellport, N Y, May 14, 1 yr, 6%; atty, G H Hyde, 41 Park Row $5,000
ARTHUR AV, w s, 276.9 n Samuel st, 18x67.6—Emma L O'Connell to John H Curry, 237 E 58th st, prior mtg $2,000, May 4, due as per bond; atty, C B Augustine, 261 Bway $350

ASSIGNMENTS OF MORTGAGES.

Manhattan.

BROADWAY, e s, 25.11 n 176th st, 78.3x102.8x78.1x101.3—Jacob Hirsh to Alvin Hirsh, 25 W 87th st; attys, Wise & O, 206 Bway $100
77TH ST, 216 W—Sarie D Smith to Fulton Trust Co of N Y, trus; attys, Weekes Bros, 52 William st $1
128TH ST, 103 W—Hudson City Savings Instn to Lawyers Mtg Co, 59 Liberty st $5,000
SAME PROPERTY—Lawyers Mtg Co to Chas M Cannon, 203 W 76th st, and ano, trus; atty, Lawyers Title & T Co, 160 Bway $5,000
52D ST, 315 E—Hy A Loth, exr, to Emigrant Indust Sav Bank; atty, Lawyers Title & T Co, 160 Bway $6,000
50TH ST, 327 E—Hannah Newburger to Jos E Newburger, 1 W 70th st; atty, Abr Stern, 31 Nassau st $1
RIVINGTON ST,