SENTIMENT FAVORS TAX LAW CHANGES

More Congressmen Reply to Questionnaire Regarding Revenue Act Joker.

BORAH URGES REDRAFT

Imposition on Salaried Men Generally Considered to Be Unfair.

To date THE SUN has received from upward of ninety members of Congress—some fifteen Senators and seventy-five Representatives—their views concerning Section 209 of the war revenue act—that section which was inserted in the war tax bill at the last minute and under circumstances which are open to suspicion on the part of many members. It provides that incomes of more than $6,000 a year earned by persons in the professions or occupations shall be subject to an income tax of 8 per cent. in addition to the regular income tax. Accepting the view of THE SUN, the great majority of the ninety members of Congress who have replied to date to THE SUN'S questionnaire condemn the hasty and undiscussed measure and point out that it discriminates unfairly in favor of well to do persons that receive unearned income from invested moneys.

This morning THE SUN presents the opinions of Senator William E. Borah of Idaho and of Representatives Eugene Black of Texas, W. A. Ayers of Kansas and Frank Clark of Florida. They are united in condemnation of the measure. Their views follow:

Should Discriminate.

Senator Borah of Idaho:

"Section 209 of the war revenue act, I am quite clear, ought to be redrafted upon a different basis and reenacted or repealed entirely. It had better be repealed than to stand as it is. The section was added in the conference committee. It reveals a vicious and perfectly indefensible practice which has grown up of late in the Congress. There can scarcely be any doubt that such a tax ought to discriminate between earned and unearned increment, and certainly the Congress of the United States does not want to stand before the country taxing all other salaries and exempting its own. My impression is that when the matter comes to be considered by Congress there will be radical and wholesome changes in section 209."

Mr. Ayers of Kansas:

"I am in favor of either repealing or amending section 209 of the war revenue act so as to put all on an equality, as I do not believe that any one portion of a salaried class should have any of the best of it, and will vote either for a repeal or an amendment to prevent any discrimination."

Block for Modification.

Mr. Black of Texas:

"I favor its modification, but am not prepared to say that I favor its repeal outright. It must be recognized that Congress is forced to resort to methods of raising revenue in the present situation which would not be considered at all in times of peace. At the same time, I realize that we should endeavor to make these laws apply with as much equity and justice to all classes as possible. I have noted with interest your suggestions."

Mr. Clark of Florida:

"I am most emphatically in favor of the repeal of that section of the war revenue act to which you refer and which imposes a tax of 8 per cent. upon everything earned in excess of $6,000, which is in addition to the regular income tax. It would be very proper to place this tax upon incomes derived from invested capital, but I do not believe it ought to operate at present."

The trend of the replies to the questionnaire indicates, it would appear, a definite sentiment toward removing from salaried men the imposition which the war revenue act places upon them or, at least, of so amending the act as to remove the plain discrimination in favor of persons enjoying unearned increment. A demand for repeal is certain to be made as soon as Congress convenes in December.

COURT RULE MAY FREE 250.

Sing Sing Convicts Hail Justice Tompkins's Decision.

Jubilant over Judge Tompkins's decision Saturday shortening their terms, Sing Sing's 1,200 inmates got out their pencils yesterday to figure just where they stand in the amount of time credited against their sentences. If the court's ruling stands on appeal, it is estimated about 250 prisoners will be entitled to parole immediately.

It is that part of the Judge's opinion decreeing the prisoners' compensation act to be retroactive which made most of the prisoners happy, particularly the "long termers." It sustains the contention of Benjamin Fagan, a lawyer of Ossining, that ten days credit should be given a prisoner in every thirty days for faithful work, not alone since the act was passed in March, 1916, but since the date of a prisoner's sentence. Charles Gordon, convicted "wire tapper," and other Mutual Welfare League leaders, had Fagan of Ossining made an honorary member of the organization and presented him with a watch fob.

MANHATTAN ALTERATIONS.

137TH ST, 150-148 W, to a 3 sty stable—A Morris, premises, owner; L A Sheinart, 154 Broadway, architect; cost....$15,000

The Sun
Christmas
Book Number
Saturday, Dec. 1
Large and selected list of books for Xmas gifts for young and old.
Many Special Reviews of Latest Books
Striking Pictures
DON'T MISS IT!

LIGHT ON CITY LAND DEALS IS PROMISED

Bureau of Inquiry to Make Important Disclosures.

William Bullock, director of the Bureau of City Inquiry, issued a statement yesterday in which he promised that his bureau would make new and important disclosures regarding land deals in which the city officials had taken part.

Hitherto undisclosed land scandals, he said, would be placed before Mayor-elect Hylan in a detailed report that is to be made just as soon as the new Mayor takes office. The director of the bureau insisted that material for prosecutions both in Manhattan and in Kings county would be laid before the District Attorneys of the two counties.

"The Bureau of City Inquiry," says the statement from Mr. Bullock, "which has been the foremost critic of the Mitchel administration, will continue its work unchanged during the forthcoming four years under Mayor Hylan. Reports covering all phases of the new city government will be regularly given to the public, and recommendations for reforms and economies will be made.

"One of the first acts of the bureau after Judge Hylan takes office as Mayor will be to submit a detailed report on hitherto undisclosed land scandals and urge a complete clearing up of the entire list of land deals which cost the Mitchel administration the confidence of the public. The bureau is in possession of fresh facts indicating conspiracy to defraud the city on several land transactions.

"In addition to the report to be laid before Mayor Hylan, the bureau also will file additional complaints for Grand Jury proceedings with District Attorney Swann; also a complaint is being considered for filing with District Attorney Lewis of Brooklyn in connection with certain acts committed on one land deal in Kings county."

AUCTION SALES THIS WEEK.

MONDAY, NOVEMBER 26.
(AT 14 VESEY STREET.)
By Henry Brady.

1ST AV, 426, e s, 41.2x74.6x30.2x10.2x61.4x17.9, 3 sty hospital—Wm M Reid et al agt Isaac Steigerwald et al; Middlebrook & Borland, attys; Paul T Kennedy, Jr, ref; due, $5,554.76; taxes, &c, $102.60.

By Joseph P. Day.

107TH ST, 319 E, n s, 200 e 2d av, 20x100, 4 sty tnt and stor—Octavia Southgate Bank agt Abr J Dworsky et al; Beall & Rogers, attys; Jos K Inset, ref; due, $12,906.28; axes, &c, $618.69.

TUESDAY, NOVEMBER 27.
(AT 14 VESEY STREET.)
By Joseph P. Day.

234 LOTS located on Broadway, Kingsbridge av, 230th and 231st sts, and adjacent sts, Bronx Borough; public auction, estate of Joseph Godwin, deceased.

237TH ST, 336 W, s s, 75.4 e Riverside Drive, 32.2x38x23x12x35x30x102.2x100, 6 sty tnt—Republic of Panama agt Eronel Realty Co et al; Sullivan & Cromwell, attys; Phelan Beale, ref; due, $165.334.79; taxes, &c, $2,381.56.

2D AV, 2047, n w, cor 105th st, 24.5x94, 5 sty tnt and strs—Albert V de Goicoulea agt Bertha Krieger et al; Phelps, East & Webb, attys; Herman B Gooleiem, ref; due, $26,605.44; taxes, &c, $782.63.

By Bryan L. Kennelly.

LUDLOW ST, 145-147, w s, 175.6 s Stanton st, 37.6x87.6, two 3 sty tnts and strs—Mary G Richardson agt Rachel L Peabody et al; Wm C Orr, atty; Joseph I Green, ref; due, $21,759.99; taxes, &c, $1,009.37.

By L. J. Phillips & Co.

82D ST, 414 E, s s, 256.6 e 1st av, 25x100.2, 4 sty tnt—Cora Kennard et al agt Louis Lese et al; Emmet & Parish, attys; Lawrence S Greenbaum, ref; due, $11,837.86; taxes, &c, $992.86.

By Arthur C. Sheridan.

131ST, 113 W, s s, 175 w Lenox av, 36.8x99.11, 2 sty dwlg—Ethel Ridley et al agt Margaret J Ellis et al; Uterhart & Graham, attys; Wm Bondy, ref; due, $9,922.52; taxes, &c, $268.64.

[AT 3208 THIRD AVENUE.]
By Joseph P. Day.

178TH ST, E, n e c West Farms road, 165.5x5.3x31.10x63.2x145.2x84.11, vacant—Chandler Smith, trustee, etc, agt estate Christian Kronenbrecher et al; Reeves & Todd, attys; William B Roulstone, ref; due, $16,039.42; taxes, &c, $1,216.82.

154TH ST, 858 E, s s, 110 e Prospect av, 20x99.5x20.1x100, 2 sty dwlg—Meta Maier agt Margaret Wagner et al; Morgis Grossman, atty; Malcolm Sondheimer, ref; partition.

WEDNESDAY, NOVEMBER 28.
(AT 14 VESEY STREET.)
By M. Morgenthau, Jr.

127TH ST, 226 W, s s, 225 w 7th av, 18.8x99.11, 2 sty dwlgs; also

123D ST, 237 and 239 W, n s, 325.4 e 8th av, 33.4x100.1, two 3 sty dwlgs—Mary L Dayton agt Wm P Muiry et al; Silas A H Dayton, atty; Henry A Friedman, ref; due, $1,219.47; taxes, &c, $650; sub to mtgs aggregating $12,500.

By Joseph P. Day.

71ST ST, 274 W, s s, 80 e West End av, 20x100.5, 3 sty dwlg—George E Chisholm et al agt Jno P Hopsin; Wm M Van Benschoten, atty; Emanuel S Cohn, ref; due, $15,932.69; taxes, &c, $916.55.

FRIDAY, NOVEMBER 30.
(AT 14 VESEY STREET.)
By Henry Brady.

44TH ST, 557 W, n s, 100 e 11th av, 25x100.4, 4 sty tnmt and 2 sty rear tnmt—Gertrude R McCulloch et al agt Ella Gorges et al; Eder & R Vellmer, atty; Jno L O'Brien, ref; due, $9,344.30; taxes, &c, $433.20.

By Henry Brady.

112TH ST, 124-6 E, s s, 295 e Park av, 25x111.11, 2 sty tnmt—Ida R Eastman agt Louis S Lutsch et al; Wolf & Kohn, attys; James A Lynch, ref; due, $32,448.52; taxes, &c, $592.75.

105TH ST, 16 E, s s, 200 e 5th av, 27.6x100.11, 6 sty tnt—William H Morgan agt Celia Gordon et al; Jos F Stier, attorney; John G Saxe, ref; due, $42,548.35; taxes, &c, $893.90.

By Joseph P. Day.

95TH ST, 328-330 E, s s, 210 w 1st av, 49x100.8, 4 sty tnts—Columbia Trust Co vs Hamilton Holding Co et al; Eugene Smith, atty; John J Halpin, ref; due, $25,621.56; taxes, &c, $1,052.99.

By Samuel Marx.

MANHATTAN ST, 172-174, s s, 246.3 w Broadway, 50x150, 4 sty tnt and strs—Harlem Savings Bank agt Darrow Realty Co et al; Edward S Clinch, atty; John H Rogan, ref; due, $63,292.35; taxes, &c, $3,676.07.

RECORDED LEASES.

Manhattan.

68TH ST, 410-416 E, all—Fred S Myers to Waitt & Bond, a Maine corpn, 10 2-12 yrs from Nov 3, 1916; atty, W S Weiss, 61 Bway.....$4,500

108TH ST, 404 E, all—Josephine J Schnurmacher to Abr Bendelstein, 332 Dean st, Bklyn, 10 yrs from Dec 1, 1917, 5 yrs ren at $6,000; atty, Abr P Willis, 61 Park Row.....$5,460

WAR REQUIREMENTS CURTAIL SUPPLIES

Ability to Obtain Materials, Now That Prices Are Fixed, Problem of Builders.

No change has been noted in the building situation during the past week, according to the *Record and Guide*. The Government has its programme of essential military construction well advanced, and while there will be a considerable volume of additional work brought out from time to time the bulk of the projected operations is already under contract.

One of the significant features of the existing business and industrial condition in practically all sections of the country is the absolute need for additional housing facilities, particularly in the great manufacturing centres. Industrial expansion, brought about by the war, has drawn thousands of families to the producing centres.

As a result of the scarcity of labor women are being utilized more and more in various lines of work. The United States has not progressed as far in this direction as England, France and the other warring countries, but the tendency is to follow the precedent of the foreign nations.

As regards the price of basic building materials there was little change as compared with last week, with price fixing practically completed on the various grades of steel. Quotations on other materials, with the exception of lumber, having become more stable, difficulty in obtaining prompt deliveries is now the main problem facing the consumer.

A meeting of the Eastern Association of Glass Distributors was held at the Hotel Astor Wednesday. Manufacturers and jobbers expressed great concern over the possible Government decision in classifying flat glass of all kinds among the non-essentials, thereby curtailing to an unknown degree the usual production. Window glass factories had arranged to start annual operation on December 9, but in view of the uncertain conditions the start may be indefinitely postponed. A joint meeting of the Eastern and Western divisions of the Association of Glass Distributors with the manufacturers will be held at Pittsburg December 11 and 12. In view of the existing conditions an advance in price is expected.

The arrivals of common brick during the week have been fairly heavy and sales have kept abreast in excellent manner. Although the prices for Hudson River common are nominally unchanged the top price for the week was $8.25. The present range for standard loads is from $7.75 to $8.25 to dealers in cargo lots alongside dock. The number of cargoes arrived is twenty-nine, sales thirty-one, distributed in the following manner: Manhattan, 9; Brooklyn, 10; New Jersey, 10; Westchester, 1, and Astoria, 1.

Structural steel activity is largely confined to Governmental requirements, the immediate demand being for fabricated material for the prosecution of shipbuilding. Only a relatively small amount of export commitments was made during the past week. The Government is also in the market for a considerable tonnage for military construction, but the end of this business is almost in sight. Private consumers are not in the market at the present time for any considerable amount of steel, but it is anticipated that the demand will increase unless drastic measures are instituted by the Federal authorities.

In the lumber market there is a strong undercurrent feeling that a building movement along certain lines is imminent. Lumber prices are firm, and in particular grades a tendency toward advances has been shown. The Government recently sent out a notice to about 500 mills engaged in the production of long leaf yellow pine that an embargo was in force on all timbers more than two inches thick and ten inches wide, any length. All timbers over these dimensions must be reserved for shipbuilding requirements, unless it is conclusively shown that an absolute necessity exists, in which event the embargo will be lifted.

The market for linseed oil has improved to some extent, mainly for the reason that buyers have reached the conclusion that there is an actual scarcity of material for winter and early spring requirements. Current quotations for linseed oil, raw city brands, range from $1.20 in lots of five or more barrels to $1.20 for lots of less than five barrels.

Although concessions are being made to the Government in all of its requirements for cast iron pipe, the present New York quotations are unchanged. Copper is holding firm at the Government price. Tin has experienced further advances and during the week again sold at a record price. Lead has been inactive with the price holding firm, while spelter has indicated a definite tendency toward weakening.

ASSIGNMENTS OF MORTGAGES.

Manhattan.

CENTRAL PARK W, w s, 57.11 n 106th st, mtg now $16,700—Lawyers Mtg Co to Cath C Smith, 150 E 65d st; atty, Lawyers Mtg Co, 59 Liberty st.....$14,000

BROADWAY, 3850-3858, mtg $85,000—Broadway Central Bank to Minnie Solomon, 607 W 139th st; atty, A J Spiro, 135 Bway.....$100

MADISON AV, s e cor 44th st—Chas B Jaqua to Prudential Ins Co of America, Newark, N J; atty, Lawyers Title & T Co, 140 Bway.....$900,000

86TH ST, 130 W, mtg $31,000—Lawyers Mtg Co to Theo C Camp and ano, trtee; atty, Lawyers Mtg Co, 59 Liberty st.....$20,000

SAME PROPERTY—Theo C Camp and ano, trtee, to Lawyers Mtg Co, 59 Liberty st.....$16,000

148TH ST, n s, 118 e Convent av, 18x99.11, mtg $14,500—Morris S Thompson to Mary Carstang, extrx, 105 W 95th st; attys, Thompson, K & W, 256 Broadway.....$1,500

81ST ST, 210 E, mtg $12,000—Ernest N Adler to Sarah Larschan, 315 E 78th st; atty, E N Adler, 1506 1st av, int of.....$6,000

72D ST, s s, 466 w 4th av—Emma C Mastin, extrx E C Mastin, 111 W 79th st.....$1

10TH ST, 9 E—Bankers Trust Co to Title Guar & T Co, 176 Bway.....$20,000

PITT ST, 28, mtg $9,000, now $2,000 unpaid—Leon Piser to Stelen Piser, 1214 Madison av; atty, Harry M Goldberg, 141 Bway.....$1

10TH ST, 329 E—John Monsees to Augusta Vogler, 241 E 10th st, and ano; atty, Henry P Rotty, 302 Bway..$16,000

Bronx.

LOT 605, map Laconia Park—Jas Knowles to Mary E Sauter, 305 E 84th st; atty, J Knowles, 3 Perot st.....$1

162D ST, s s, n w ½ lot 61, map North Melrose, 25x100—Jane Ryan to Jos J Smith, 314 E 140th st; atty, M J Sullivan, Willis av and 148th st.....$2,500

LOT 186, map Undercliff Terrace—North Side Mtg Corpn to Mary L Borland, 80 Pleasant st, Hazardville, Conn; attys, Clocks, K & R, 391 E 149th st.....$1,200

GRAND BOULEVARD AND CONCOURSE, e s, 149.16 n 167th st 75x irreg to Valentine av—Tillie Wacht to N Y Trust Co, 26 Broad st; atty, N Y Trust Co, 26 Broad st.....$1

LOT 1, blk 6, map Sheridan—Seaver Park Mtg Co to Clinton T Roe, 18th st, Whitestone, L I; attys, Roe & H, 44 Pine st.$1

LYON AV, 2277—Florence W Betts to Chas Alessio, 67 Lenox av; atty, Chas H Helly, 3069 Westchester av..$2,500

LOTS 58 to 60, map Lohbauer Park—Elmer D Coulter and ano, exrs Martha J Coulter, to Elmer D Coulter, 26 W 46th st, and ano; atty, Elmer D Coulter, 23 W 26th st.....$1

SAME PROPERTY—Same and ano, trus, to May A Adams, at North Guilford, Conn; atty, same.....$1

WALLACE AV, 1862—Ella K Dooling to Chas Glesin, 67 Lenox av; atty, Chas H Helly, 3069 Westchester av.....$3,500

STEBBINS AV, 1916—Title Guar & T Co to Jacob Feisher, 1275 Stebbins av; atty, Title Guar & T Co, 176 Bway.....$2,000

166TH ST, s s, 125 e College av, 25x100—Mary C Phelps to Chas Owens, 1861 Topping av; atty, M J Sullivan, 148th st and Willis av.....$4,000

LOTS 86 and 87, map bldg lots of Chas B Brown at North New York—Antonio Candela to Raymond Guarino, 1121 A T, Bklyn, and ano; atty, Title Guar & T Co, 176 Bway.....$1

24TH ST, 679 E—Wm W Gillen and ano, exrs, to Caroline H Helmuth, 8 North 10th av, Mt Vernon, N Y; atty, H D Lent, 32 W 1st st, Mt Vernon, N Y $3,000

By Joseph P. Day.

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OWNERS LAUNCH CAMPAIGN.

Central Park West Association Prepares Winter Efforts.

The Central Park West Civic League opened its campaign for the winter at the Hotel Majestic on Thursday night at a smoker given by Copeland Townsend, who has been elected president of the organization. There were 200 members present.

Other officers elected for the year were: Louis Stern, first vice-president; Charles W. West, second vice-president; A. F. Osborn, treasurer; Edward W. Forrest, secretary; Thomas W. Brenhan, chairman executive committee; Louis Steckler, counsel, and Hugh McAtahney, executive secretary.

HOMES FOR LABOR A WAR PROBLEM

Builders Organize "Minute Men" as Industrial Communities Plan to Erect Houses.

Any building construction emergency that may arise in the vicinity of New York requiring high speed efficient co-operation of the building and material interests will be fully met, if the plans proposed at a meeting of real estate, construction and building material "Minute Men" in the offices of Jerdine, Hill & Murdock last week are carried out, says the *Dow Service Daily Building Reports* to-day.

Anticipating the action of the bankers and public spirited citizens of Newark, who, on Thursday night appointed Usal H. McCarter, president of the Fidelity Trust Company of Newark, chairman of a committee to work out a financial plan for the formation of a company or corporation to erect within the next nine months a group of sixteen family apartment houses and at least 1,000 two family and one family homes in the Essex county seat and the probable action in the very near future of the great manufacturing interests of Long Island City, Queens and Brooklyn toward similar results, H. H. Murdock who was an active member of the general committee recently named by Borough President Marks to study the building situation as affected by war conditions, called a preliminary conference to determine just how the builders, architects, realty men and building material interests of New York could help meet the increasingly insistent housing problem. Further action will be taken to-morrow.

Heavier demands upon building material and construction interests than have been imagined are expected to develop within the present building season. The point has been reached where the relation between accommodation of factory workers and the establishment of manufactories of war essentials is not only intimate, but vital to the success of the war. The focussing of this problem has been brought about largely by the investigations made by Otto M. Eidlitz and other members of the National Housing Committee.

At the same time word comes from Washington to the effect that certain commodities are to be classed as non-essential. Window glass has been officially designated as an essential. Jobbers' stocks are about sufficient to last two months in a normal market. At the outside window glass stocks will spread over three months under a weak building market. Should a repetition of the Black Tom explosion take place or a similar window smashing accident occur these stocks would be very seriously drained. There are many other building materials in which the surplus stocks are barely sufficient to meet the current demand. Manufacturers last spring and summer hardly anticipated such a complete turn about in the prospective building market as is in process of development right now. The result is that there has been a general price stiffening and one of the provinces of the "Minute Men" will be to so cooperate with the Government's various departments as to anticipate any emergency call so as to insure adequate supplies to permit building operations to proceed with the greatest possible speed to an assured completion.

In the glass situation about 25 to 50 per cent. of last year's production will be manufactured under the Government's restriction. Instead of using coal, natural gas probably will be piped and pumped to sections where the natural supply has failed. But the same kind of sand that is used in the manufacture of window glass is also used in the manufacture of steel. Some of the labor used in the glass mills can also be used in the steel mills. The same is also true of labor in many other building material plants.

It has been estimated that homes must be provided in Newark for 30,000 workers, more than a third of them with families. Long Island City's quota of munition plant and food manufactory employees is constantly increasing and the housing need is already imperative. At the same time there is such a large volume of building operations that have been held up for many years, the probable wholesale construction of a number of public schools by the incoming administration, the probable release of many constructional public improvements through the same agency and the short building material stocks in one locality every department that it is inspiring the far sighted to get into the building market at once, especially as much of the inflowing population to outlying districts during the next year will fix permanent homes in New York's suburbs.

The *Dow Service Daily Building Reports* is in a position to state authoritatively that no building material will be positively or permanently shut out of this market. The worst that can happen is to have the supply curtailed at manufacturing centres and possibly intermittent traffic delays. Labor shortage will make this restricted supply acute for several years to come.

Current price movements are noticed in cuts in many metal departments. Single strength B quality, first three bracket window glass has been advanced. Discounts formerly 86-5 per cent. are now 86 per cent. flat. Common Hudson brick is back to $7.75 and $8 for run of barge, but there is no disposition to push this market. There is no winter reserve stacking under way, showing that the dealers and the manufacturers are alike indifferent to sales and are anticipating the strong market that is now sure to come within the next few months. If there is any change in the price of metal lath it will be upward. All these indications point to a complete change about in the building and realty situation, at least in the suburbs, within the next few months and architects are already beginning to feel the quickening pulse of far sighted investors.

LIS PENDENS.

Manhattan.

ORCHARD ST, 106—Emma Siegel agt Morris Lipschitz et al (amended forec closure of mortgage); attys, Eisman, Levy, Corn & Levine.

AMSTERDAM AV, e s, 100 s 158th st, 24.8x106—Chas A Briggs, Jr, agt Maxwell Kalish et al (foreclosure of mortgage); atty, F L Mayham.

HENRY ST, 108—N Y Title & Mortgage Co agt Samuel Cohen et al (foreclosure of mortgage); atty, H M Bellinger, Jr.

HAVEN AV, n w cor 168th st, 125x106.2—Herman A Brecher agt Avon Realty Co, Inc, et al (foreclosure of mortgage); attys, Herman & Ernst.

[illegible] st, 920, sec 250—[illegible] agt Samuel H Stone et al (foreclosure of tax lien); atty, L Hardy.

Bronx.

FOX ST, e s, 150 s Barretto st, 43.9x105—Henry Morgenthau Co agt 473d Street Impv Co, Inc, et al (foreclosure of mortgage); atty, S T Stern.

FOX ST, e s, 193.9 s Barretto st, 43.9x105—Henry Morgenthau Co agt 473d Street Impv Co, Inc, et al (foreclosure of mortgage); atty, S T Stern.

REALTY MARKET NEWS AND COMMENT

West Side Dwelling Sold and Realty Company Takes Bronx Flats.

WEST SEVENTY-FIFTH STREET—Mrs. Emily D. Day has sold her residence at 5 West Seventy-fifth street to a buyer for occupancy. The house is four stories, on lot 21x102, about 183 feet west of Central Park West. It was held at $45,000.

CONCORD AVENUE—Elkan & Lederman and M. Morrison have sold for the Natwill Corporation the three five story modern apartment houses at 506, 516 and 514 Concord avenue, located south of 149th street, to the Boston Road Realty Corporation. The houses were completed a year and a half ago and are fully tenanted. Each structure covers a plot 40x100.

SELLS 40 BAY RIDGE LOTS.

Frank A. Seaver & Co. have sold a plot of about forty lots on the east side of Fifth avenue, between Sixty-seventh and Sixty-eighth streets, for the Weir estate.

BROOKLYN APARTMENT SALE.

The Court Roger apartment house, on Beverly road, near Ocean avenue, has been bought by Leonard D. Hosford from the Kings County Mortgage Company. It was valued at $80,000. The purchaser plans extensive improvements.

The Bulkley & Horton Company has sold 191 Lefferts place, between Classon and Franklin avenues, a four story dwelling house, for the Simpson estate. The same broker recently sold the adjoining house.

The plot, 58x100x39, on the east side of Howard avenue, 75 feet south of St. Mark's avenue, has been purchased by a congregation for improvement with a two story synagogue and school building, to cost $60,000.

BUYERS AT KEW GARDENS.

The Kew Gardens Corporation has sold to F. E. Phillips the plot, 246x293, at the southwest corner of Union Turnpike and Grenfell avenue, and the plot, 170x319, at the southeast corner of the same streets at Kew Gardens.

D. L. Sterling has bought the dwelling, on plot 60x100, on the south side of Quentin street, 150 feet east of Austin street, from the Kew Gardens Corporation.

FOREST HILLS DWELLING SALE.

The Sage Foundation Homes Company sold to T. C. Martin the dwelling on the west side of Greenway terrace, 28 feet south of Archway place, Forest Hills.

MANURSING ISLAND SALE.

J. Nelson Shreve, treasurer of the Electric Cable Company, has bought for occupancy the Van Rensselaer place at Manursing Island, Rye, N. Y., held at $50,000, from the Zeeland Realty Company. W. H. Browing treasurer. Fish & Marvin were the brokers.

73D ST. HOTEL PLANS READY.

Plans and specifications have been completed by Schwarz & Gross, architects, for the fifteen story hotel at 141 to 153 West Seventy-third street. The owner is the Hamilton Hotel Corporation, care Edgar Ellinger, 30 Church street. The project will cost about $400,000.

DESIGNING TALL WAREHOUSE.

Renwick, Aspinwall & Tucker, architects, will prepare the plans for the nine story warehouse to be erected at the southeast corner of Greenwich and Leroy streets by Baker & Williams. The general contract for the improvement, which will cost $300,000, has been awarded to the Cauldwell-Wingate Company.

COLLEGE MEN TO BUILD.

A three story dwelling will be built by the New York University Corporation on the east side of Sedgwick avenue, 990 feet north of Burnside avenue, just south of the university buildings. The plans were filed yesterday by Clinton MacKenzie, architect, who estimates the cost at $5,000.

RENTS WEST SIDE BUILDING.

Henry Brady has leased for the Hamilton Estate for a term of years to E. Koenig the building at 340 West Twenty-seventh street.

Douglas L. Elliman & Co. have leased the second loft at 50 West Forty-sixth street to M. R. M. Cardeza. The space will be occupied as Mary's Hat Shop. Pease & Elliman represented the owners of the building.

J. B. English has leased the upper part of the northwest corner of Forty-eighth street and Eighth avenue to L. White for a term of years.

C. F. W. Johanning has leased for A. W. Wehrman to Miss Gertrude Roth the store at 2061 Eighth avenue.

FILLING FINE APARTMENTS.

Douglas L. Elliman & Co. have leased apartments at 640 Park avenue to Frank S. Jones, at 500 Madison avenue to Walter G. Oakman, at 815 Park avenue to Oscar C. Seebass, at 116 East Sixty-third street to Henry G. Dearth, at 780 Madison avenue to Mrs. J. W. Sutton Zollner; also furnished apartments at 108 East Eighty-second street to John MacIntosh, at 129 East Eighty-second street to Charles H. Blair and at 47 East Forty-ninth street to Mrs. S. A. Puget.

LARGER HOTEL LA SALLE.

Weld & Suydam have leased the five story La Salle Chambers at 26 East Sixtieth street to M. E. Sniffen, proprietor of the Hotel La Salle, for a period of twenty-one years at an aggregate rental of $150,000. Mr. Sniffen will remodel the lower floors for restaurant purposes.

RENTS FROM LORD ASTOR.

The Duros Company has leased for Lord Astor the four story and basement dwelling house at 343 West Fourteenth street on lot 25x103.3, to James J. Riordan, vice-president of the Monahan Express Company, for a long term of years to be used as a dwelling.

Edward S. Foley & Co. have leased the dwelling at 142 West Eleventh street for William J. Farrell to John Haupt.

Douglas L. Elliman & Co. have leased for George B. Post, Jr., the five story dwelling at 116 East Sixty-fifth street, between Park and Lexington avenues, furnished, for the winter season to Emil Lazer.

COME TO MONTCLAIR FROM AFAR.

F. M. Crawley & Bro. have rented for R. H. Thompson the residence at 168 Gates avenue to Jos F. Shanley, Jr., of Newark; the residence at 105 Llewellyn road to Percy H. Johnston of Louisville, Ky., for A. T. Skerry, Jr., the property of the Misses Greenwood at 257 Upper Mountain avenue to S. C. Fertig of California, and the residence of J. H. Van Newkirk at 191 Christopher street to Daniel W. Weeks of New York.

BOOK ON BOUND BROOK.

The Board of Trade of Bound Brook, N. J., has just issued a booklet telling of the growth of the town, which is now a popular residential community as well as an important trade and manufacturing centre. It is an unusually attractive publication with many illustrations of residences and points of interest. Anything that one would want to know of Bound Brook can readily be found in this booklet.

FLATBUSH HOMES SOLD.

William H. Goldey has sold 16 Wellington Court, a detached dwelling, on plot 40x100, for Mrs. Louise E. Williams, to a client for occupancy; and 133 Delamere place, a detached bungalow, for Percy W. Bough, to a client for a home.

GARDEN CITY ESTATE SOLD.

Gage B. Tarbell has sold plots on the east side of Hampton road between Stewart avenue and St. Paul's place to Mrs. Hedvig Gillette; on the west side of Wellington road, between Salisbury and South avenues to Mrs. Elizabeth Ladds, and on the west side of Fulton road between Stratford avenue and Newmarket road to the Chapelfields Construction Company.

HOLIDAY CHANGES MEETING.

As Thursday, November 29, will be Thanksgiving Day, a legal holiday, the Board of Standards and Appeals will not hold a meeting that day; but a special meeting will be held Wednesday, November 28.

TO DISCUSS COAL SITUATION.

Cyrus C. Miller, Bronx county fuel administrator, is to make an address on the coal supply situation at a meeting of the Bronx Board of Trade, to be held in the board rooms, 137th street and Third avenue, on Wednesday evening, November 28.

TIRE MAN RENTS AT PELHAM.

Fish & Marvin have rented for the estate of A. Mary Womrath a dwelling on Corlies avenue, Pelham Heights, for a term of years to William O. Cutter of the United States Tire Company.

TRANSACTIONS RECORDED.

TRANSFERS.

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

Downtown.

(South of Fourteenth street.)

SULLIVAN ST, n e cor Broome st, 21x60; Broome st, n s, 60 e Sullivan st, 20x62—Delia B Burke to Thos J F Duffy, 150 W 91st st, all liens, Nov 24; atty, Jno M Rick, 99 Nassau st.....$1

ELIZABETH ST, w s, 207.1 s Houston st, 24x88.3; Elizabeth st, w s, 182 s Houston st, 24x87.9; Elizabeth st, w s, 179 s Houston st, 24x87.2—Farmers Loan & Trust Co, exrs, &c, Mary E B Field to Chas E Haskell, East Orange, N J, all liens, Nov 10; atty, Lawyers T & T Co, 160 Bway.....$66,000

SAME PROPERTY—Chas E Haskell to Wm D Kilpatrick, 71 E 95th st, mtg $600,000, Nov 23; atty, same.....$100

COLUMBIA ST, 121, w s, 25x100—Jos Isaac to 119 Columbia St Co, 115 Columbia st, all liens, Nov 23; atty, Samuel S Isaacs, 115 Columbia st.....$100

WASHINGTON ST, n e cor Jane st, 25x—x—x56.3—Mary Otten to Jno Otten, 96 Jane st, mtg $7,500, Nov 9.....$1

East Side.

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

PARK AV, s w cor 42d st, 100.5x128.9—Charter Const Co to Glenbrook Co, 119 W 40th st, all liens, mtg $720,000, Nov 22; atty, Bing & B, 119 W 40th st..$100

69TH ST, 318 E, 17.1x00.5 (foreclosure Nov 14, 1917)—Chas P. Boetwick, ref, to Adolph Handte, 84 Grove st, Nov 22; atty, Frank M Tickenor, 39 Park Row.....$10,000

AV A, s e cor 74th st, 50x95 (foreclosure Nov 29, 1917)—Abr Oberstein, ref, to Manhattan Sav Instn, 644 Bway, Nov 24; attys, Rapallo & Kennedy, 66 Bway.$40,000

West Side.

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

17TH ST, 437 W, 25x92—Wm P Lawless to Annie, his wife, 71 Sussex street, Jersey City, mtg $7,000; attys, Kelly & Q, 271 Bway.....$1

49TH ST, 117 W, 20.10x100.5, 1-12 part; Amst av, s e c 82d st, 46.8x75, 1-8 part; 8th av, 2553-2555—Wm Prosser, individ (et al, exrs), 129 E 74th st, b and s, Dec 19, 1916; atty, Lawyers T & T Co, 160 Bway.....$100

Uptown.

(Manhattan Island, north of 110th street.)

120TH ST, s s, 254 w Lenox av, 19x100.11—Geo B Bernheim, trustee, to Lawmer Impt Co, 42 Bway, all liens, Nov 15; atty, Lawyers T & T Co, 160 Bway..$10,000

127TH ST, 600 W, 92.8x150—Charter Constr Co to Glenbrook Co, mtg $135,000, all liens, Nov 23; attys, Bing & B, 119 W 40th st.....$100

125D ST, 142 W, 25x99.11—Lincoln Trust Co to Amy A Sands, 50 W 48th st, Frank H Sincerbeaux, 110 Newbold pl, Kew Gardens, B of Q, and Albert W. Fross, 804 St John's pl, Bklyn, exrs, ½ part, and John M Bowers, 45 E 65th st, ½ part, b and s, Nov 21; attys, Middlebrook & B, 46 Cedar st.....$13,388.28

Bronx.

(Borough of The Bronx.)

MAPES AV, n w c 177th st, 59x100.2—John W Cornish Constn Co to Lindo Bldg Co, Inc, 4121 3d av, mtg $57,500, Nov 23; attys, A & H Bloch, 99 Nassau st.....$100

CROTONA PARK NORTH, n s, 52 e Prospect av, 50x98.11; also Crotona Park North, n s, 27 e Prospect av—John W Cornish Constn Co to Lindo Bldg Co, Inc, 4121 3d av, mtg $5,000, Nov 23; attys, A & H Bloch, 99 Nassau st.....$100

VALENTINE AV, 2106-2110, n s, 96.6x98.2—Rhenane Rlty Co, Inc, to Jos W Liberman, 2411 North Broad st, Phila, Pa, mtg $17,500, Nov 22; atty, Jos W Liberman, 2411 North Broad st, Phila, Pa.....$1

LOTS 800, 807, 810, 826 to 828, map Edw K Willard et al—Rhenane Rlty Co, Inc, to Jos W Liberman, 2411 North Broad st, Phila, Pa, Nov 23; atty, Jos W Liberman, 2411 North Broad st, Phila, Pa.....$1

BOSTON RD, w s, 500.11 n 165th st, run