RETAIL BUSINESS IS BEGINNING TO GAIN

Approach of Holidays Makes for Improved Sentiment in Trade.

BETTERMENT STILL SLOW

Primary Markets Recovering From Lethargy, but the Situation Is Uneven.

The approach of the Christmas holidays and continued yielding of prices have made for better sentiment in business generally, and although signs of improvement are slow they are unmistakable, according to weekly trade reviews. Retail trade is showing considerable improvement, but the situation as a whole is still uneven. After year end inventories shall have been completed and business started in 1921, it is predicted that the business outlook may be less obscure.

"Signs of betterment in business and sentiment," says *Dun's Review*, "if slow to appear, are rather more distinct in certain quarters. The retail movement, although lacking the desired breadth, is accelerated as the holidays draw nearer, and some primary markets are recovering a little from their lethargy. Yielding prices invariably place a temporary check on operations, but there is usually a point at which buyers' interest will be awakened, and this basis is apparently being approached in some leading lines. Yet the whole situation is uneven and uncertain, as is natural in a time of readjustment, and the general policy is one of deferring important action until conditions become more stable.

"After the turn of the year, when results of inventorying and Christmas trade shall have been made known, the future business outlook may seem less obscure. The groundwork for subsequent improvement is being laid during the present transition, and the year's grain and other harvests, while not measuring up to some previous standards in money value, are fortunately abundant in quantity."

Bradstreet's State of Trade says: "Reports on trade, prices and industry reveal cross currents, some of them in the direction of improvement, while others show recessions pointing to stabilization still being in progress. Retail trade reports are a shade better, particularly in the West and west central regions, holiday influences and price cutting inducing a larger business. Wholesale trade is rather less active, except in instances where low prices have attracted buying for post-holiday sales. Cotton goods show most activity and strength.

"Holiday buying at wholesale is classed as moderate and not up to last year, jewelry being a trade in point. In manufacture and industry the tone is quieter, short time or shutdown reports being prominent in the advices received, and unemployment is more noticeable. Collections are little different and classed as slow. The general feeling is that a quite early winter season impends, and attention now is largely concentrated on the probable volume of retail trade before and after the holidays. In financial lines there has been a slight accession of cheerfulness, with more steadiness in speculative markets, notably securities, grain and cotton, though new low prices have been scored in many instances in the interim."

TRADE IN PORTO RICO SHOWS BIG INCREASE

Governor's Report Tells of Prosperity of Island.

WASHINGTON, Dec. 3.—The people of Porto Rico, benefiting from a wave of prosperity which overspread the territory during the last fiscal year, were better fed and better clothed than during any year in the island's history, Arthur Yager, Territorial Governor, declares in his annual report, made public to-day.

"The general prosperity of the island," Gov. Yager asserts, "has been most remarkable, and has included all the industries and every form of business with the possible exception of the citrus fruit growers, who were unfortunately gravely injured by the tieup of boats of October and November due to the strike of the stevedores in New York harbor. The widespread increase in wages enabled the laboring classes generally to share in the prosperity."

Work of readjustment and reconstruction, the Governor states, went forward slowly but surely. The work, however, was greatly affected, he adds, by an earthquake which visited the island, by the high cost of materials and by three large strikes—those of the American railroad company workers, of the laborers in the cane fields and of stevedores in San Juan and other cities.

Gov. Yager reviews the island's commerce at considerable length, pointing out in particular that the external trade of the is'and for the fiscal year amounted to $247,199,983, an increase of 74 per cent. over the total for the previous year, which was the highest on record.

B. AND O. AWARD MADE.

Two Divisions Commended in "No Accident" Campaign.

BALTIMORE, Md., Dec. 3.—The Charleston division on the Eastern lines of the Baltimore and Ohio Railroad and the Ohio division on the Western lines were declared the winners in the recently closed "no accident" campaign, which had been carried on for thirty days over the system, it was announced at the executive offices here to-day.

The object of the campaign was to reduce as far as possible accidents of all kinds, and the results were declared to have been very gratifying to the management.

Fire Record

A. M.

1:40—Front of 305 Claremont Parkway, The Bronx, auto, unknown, Loss. Unknown

1:45—34 West Twenty-eighth street, Julius M. Weinberg.....Trifling

2:50—1880 Broadway, Marmon Auto Co.....Unknown

3:00—76 Nassau street, James Shea.....Trifling

10:20—211 West 144th street, unoccupied, unknown.....Unknown

11:15—4461 Third avenue, The Bronx, Dominick Grosola .....Unknown

P. M.

12:10—181 Madison street, defective chimney, unknown.....Trifling

P. M.

1:35—445 W. 124th st., unknown..Trifling

2:00—248 W. 80th st.; John McEvoy .....Trifling

2:05—420 E. 46th st.; Wilson & Co..Trifling

4:10—30 W. 10th st.; St. Francis Xavier College .....Trifling

5:55—60 Eldridge st.; Jacob Singer.Unknown

6:05—81 Henry st.; Harry Rudick.....Slight

6:20—8 W. 30th st.; I. Wadel & Co..Trifling

6:35—144 W. 101st st.; Catherine Widard .....Unknown

7:30—134 E. 29th st.; Max Allmer & Co. .....Unknown

7:50—112 Franklin st.; Baum, Strauss & Co. .....Trifling

8:05—278 W. 120th st.; Patrick Kiernan .....Unknown

MISCELLANEOUS MARKETS

SHORT TERM NOTES.

Security.	Date.	Bid.	Ask.
AmCottonOilCo.6	Sept. 2,'24	89¼	90
AmChicleCo.....6	Oct. '21-24	94½	98½
AmChicleCo.....6	Oct. '23-25	90	95
AmChicleCo.....6	Oct. '26-27	87½	91½
AmTel&TelCo.....6	Oct. 1923	95	95½
AmTel&TelCo.....6	Feb. 1924	93½	94
AmThreadCo.....6	Dec. 1925	92	95
AmTobaccoCo.....7	Nov. 1921	99½	100½
AmTobaccoCo.....7	Nov. 1922	99¾	100½
AmTobaccoCo.....7	Nov. 1923	99	100½
AnacondaCopCo.6	Jan. 1929	83½	84½
AnacondaCopCo.7	Jan. 1924	90½	91½
Atg.Gulf.&L.S.7½	April 1925	99½	100
ArmourCo.conv6	Je 15, '21-24	98	99
ArmourCo.conv7	July 15,'30	95½	96½
BethlehemCorp...7	July 15, 22	97½	98½
BethlehemCorp...7	July 15, 23	95½	96½
CanPacificRwy..6	Mar. 2, '24	94½	94½
CenArgentineRy.6	Feb. 1927	81	82½
ChesOhio(joint).4	July 1931	96½	96½
ChicGreatWestCo.6	Feb. 1922	94½	96
ColumbianCarbCo.8	Aug. 1923	94	95
CudPackCo.....7	July 15,'23	96½	97½
FoundationCo...6	Nov. 1924	92	94
TheBFGoodrich conv7	April 1925	87	88
GulfOilCorp.....6	July 1921	97½	98½
GulfOilCorp.....6	July 1922	95½	96½
GulfOilCorp.....6	July 1923	95	96
HocValleyRR...6	Mar. 1924	92½	93½
IntHarvCo conv7	Sept. 1921	70½	71½
KansCityPCo.....6	Nov. 15, '23	94½	95½
KennecottCopCo.7	Feb. 1930	91½	92½
LacGasConSaint.7	Jan. 1929	88½	90
LackAwanna Co.6	Dec. 1921	98	98½
LibbyL&LCo.....6	Feb. 1922	95½	96½
LehighValleyCo.4½	June 15,'21	98½	98½
LocomotiveCo....7	Mar. 1921	99½	100½
LocomotiveCo....7	Mar. 1922	99½	100½
LocomotiveCo....7	Mar. 1923	100	100½
LibbyCo. conv.7	Mar. 1922	87½	88½
LibbyL&LCo.....6	Aug. 1922	96½	97½
MarshallfieldCo..7	Oct. 15, '21	97½	98
MarshallfieldCo..7	Oct. 15, '22	94½	95½
MarshallfieldCo..7	Oct. 15, '23	94½	95½
IndianaGasOilC.7½	May 15,'25	90	90½
NorwayCoCo.....8	Oct. 1927	99½	100½
NorthernRwy.....6	Mar. 19,'22	94½	94½
PacificMailS.S.7	April 1925	85	90
PittsburghPower..5½	Dec. 15,'23	95½	96
SwiftCo.....6	Aug. 15, '21	97½	98½
SwiftCo.....7	Oct. 15, '25	94	95½
SwiftCo.....7	Mar. 1, '23	97½	98½
UnitedCorp.....6	Sept. 15, '22	80	85
WestinghouseCo conv.7	April 1925	98½	99½

PUBLIC UTILITIES.

Sales.		High.	Low.	Bid.	Ask.
556	Cities Service	271	262	270	275
1827	Cities Serv pf..	64⅝	64	64⅛	64⅝
1241	Cities S pf B..	6¼	6⅛	6⅛	6⅜
2482	C S bank shs..	32⅛	31⅞	32	32½
28200	C S deb B....	130	127	127	132
43000	C S deb C....	93	91½	92	94
24000	C S deb D....	86	85	84	86
505	Em G & F pf..	85	84	84½	86½

	Bid.	Ask.		Bid.	Ask.
Adir P&L.	12	15	Emp G &		
do pf....	72	76	F Co 6%		
Am L & T.	108	112	con notes		
do pf....	78	82	1924	84½	86½
Am G & E.	99	103	Emp G &		
do pf....	35	38½	F Co 8%		
Am P L....	48	52	pf stock..	84½	86½
do pf....	60	64	Fed L & T.	7	9
Am P U....	10	20	do pf....	45	50
do pf....	20	30	G & E Sec.	250	350
Am W W....	2½	4	do pf....	75	85
do 1st pf	40	45	N States P	40	45
do par pf	5	8	do pf....	75	79
Car PR&L	29	34	Rep R & L.	6	8
C St Elec.	5	8	do pf....	20	25
do pf....	43	47	S Cal Edi.	87	90
Col Pow..	9	12	do pf....	86	97
do pf....	83	87	Std G & E.	12	14
C P R & L	10	13	do pf....	33	35
do pf....	33	35	T R L & P	1	3
El B&S pf.	78	82	do pf....	3	5
Em DE pf	60	70	Un L & R.	20	23
Emp G &			do 1st pf	54	58
P Co 1st			West Pow.	19	22
& coll 6s			do new pf	59	64
1926	93	96			

CHEMICAL STOCKS.

	Bid.	Ask.		Bid.	Ask.
Am Cyan....	29	33	Grasselli	133	140
do pf....	50	55	do pf....	97	100
By Prod....	93	98	Ky Solvay....	95	97
Casein Co..	35	45	Merck pf....	80	90
Dow Chem...		250	Merrimac ...	75	80
Du P Ch pf.	8	9	Mulford Co..	45	50
Fed Ch....	90	95	Semet S.....	145	155
do pf....	85	90	Solv Proc...	185	..

NEW YORK BANK STOCKS.

	Bid.	Ask.		Bid.	Ask.
America	200	210	Garfield Nat.	225	235
Atlantic	215	..	Gotham	190	200
Am Exch.....	290	299	Greenwich ...	225	..
Battery	170	180	Harriman ...	350	360
Bowery	425	450	Hanover	805	815
Bryant Park	150	160	Industrial ...	190	200
B'way Cent...	150	160	Imp & Trad..	500	515
Bronx Nat...	150	160	Irving Nat...	210	220
Butch & D...	35	40	Liberty	345	355
Chase	360	375	Manhat Co...	200	210
Chat & P...	260	270	Mech & M...	310	320
Chelsea Ex...	137	140	Metropolitan ..	350	..
Chemical ...	535	545	Mutual	490	..
City	300	310	Nat American	145	155
Coal & Iron..	240	270	New Neth....	170	180
Commerce ...	245	220	N Y N B A...	460	..
Colonial ...	350	..	N Y Co.....	135	..
Continental .	120	..	Park	470	480
Columbia ...	160	170	Pacific	270	..
Corn Exch...	320	335	Public	275	285
Cosmopolitan	100	120	Seaboard ...	615	640
Com'wealth..	215	225	Second	425	475
Cuba	150	185	State	205	215
East River...	160	..	23d Ward....	160	..
Fifth Nat...	150	165	United States.	160	170
Fifth Ave...	910	..	Union Ex....	170	180
First Nat...	920	940	Wash Hts....	325	..
Foreign Tr B.	40	..	Yorkville	375	..

TRUST AND SURETY COMPANIES.

	Bid.	Ask.		Bid.	Ask.
Alliance ...	80	..	Lincoln Tr...	155	160
Am Surety...	68	72	Manufac'rs ...	195	205
Bankers ...	325	335	Mer T.....	290	310
Bond & Mtg.	195	205	Metropolitan..	245	255
Brooklyn Tr.	480	500	Mtge Bond...	75	85
Cent Union..	340	350	Mut T of W...	105	125
Columbia ...	300	310	Nat Surety...	185	195
Commercial ..	155	..	N Y L I & T .	530	560
Emp Trust...	300	..	New York Tr.	590	..
Equitable ...	285	295	N Y Title....	110	120
Farmers L&T.	550	560	Prospect ...	275	290
Fulton	270	..	Realty Assoc..	100	110
Fidelity ...	200	210	Title G & T..	285	295
Guaranty ...	804	810	United States.	810	830
Hamilton ...	255	265	U C M & T..	395	405
Hudson T...	160	..	U S Title G..	75	85
Kings Co...	630	660	Westchester .	135	..
Lawyers M...	105	115	West T & M..	150	160
Lawyers T..	125	135			

MISCELLANEOUS STOCKS.

	Bid.	Ask.		Bid.	Ask.
Amal Lth..	9	25	Lima L pf.	83	85
do pf....	50	60	Int Silv pf.	87	92
Am Chicle.	28	32	Leh V C S.	75	78
do pf....	62	65	Nat Casket.	100	110
Am Mfg...	149	153	Norton 1 pf	99	..
Am M&F..	150	180	NJZ nw st.	148	152
do pf....	90	95	Nwn L pf.	97	98
A Thrd pf.	3	3½	Phelps D...	160	180
Am Type F	39	41	Pratt&W pf	93	97
do pf....	75	85	R Bk Pdr..	108	113
A D T N J	25	35	do pf....	80	83
Atlas P C..	70	80	Saf Car L.	63	66
Barnh Bros			Singer Mfg.	147	152
&Spin 1 p	75	85	St L RM&P	35	42
Bor C M..	85	88	Stoll Ch pf.	94	98
do pf....	70	81	S D Warren		
Bush T pf.	65	75	pr pref....	98	..
City Invest	58	65	V Raalte Co		
Celluloid..	140	155	Inc	14	24
Childs Co..	79	81	do pf....	55	66
do pf....	89	92	Valve pf...	92	98
PL&W Co.	175	185	Waitt & B.	92	98
Drug Crp.	128	131	Yale & T..	275	285
Fisk R 1 p	80	85			

TOBACCO STOCKS.

	Bid.	Ask.		Bid.	Ask.
Am Cigar...	80	87	R J Reyn A		
do pf....	78	82	do new....	85	35
G W Helme.	155	165	do new. 33	36	
do pf....	90	94	do pf....	99	101
J S Young.	135	145	Univ Leaf...	120	160
do pf....	83	88	do pf....	92	96
McA & F...	107	112	Weym Bru..	165	175
do pf....	79	83	do pf....	88	93
P R-A T...	110	120			

SUGAR STOCKS.

	Bid.	Ask.		Bid.	Ask.
Caracas ..	40	45	Godch S pf	77	83
C Aguirre.	62	66	Junc Cent..	150	200
Central ...	15	17	Michigan ..	9	11
do pf....	45	52	National ...	125	128
Fajardo ...		95	N Niquero..	250	300
Federal ...	101	104	Savannah..		45
Gt West...	300	320	do pf....	68	72
do pf....	109	112	Mat-Am ...	25	35
Godch'x S.	34	37	do pf....	80	90

NEW YORK CITY BONDS.

Form. Rate and Maturity.	Bid.	Ask.	Yield About.
Inter. 4½s, July, 1967.....	92	93¼	4.85
Inter. 4½s, June, 1965.....	92	93½	4.85
Inter. 4½s, March, 1963....	92	93½	4.86
Inter. 4½s, Nov., 1957.....	92	93½	4.87
Inter. 4½s, May, 1957.....	92	93½	4.87
Inter. 4½s, April, 1966....	87½	88½	4.89
Inter. 4½s, March, 1964....	87½	88½	4.89
Inter. 4½s, March, 1962....	87½	88½	4.90
Inter. 4½s, Sept., 1960.....	87½	88½	4.91
Inter. 4½s, March, 1960-30.	87½	88½	4.91
Inter. 4s, May, 1959.....	82½	84½	4.92
Inter. 4s, Nov., 1958.....	82½	84½	4.92
Inter. 4s, May, 1957.....	82½	84½	4.93
Regis. 4s, Nov., 1956.....	82	84½	4.93
Regis. 4s, Nov., 1955.....	82	84½	4.93
Regis. 4s, Nov., 1936.....	87	90	4.90
Inter. 3½s, Nov., 1955.....	74	76½	4.92
Inter. 3½s, Nov., 1954.....	74	76½	4.92
Regis. coup. 3½s, May, 1954	74	76½	4.93

	—Yield— Bid.	Asked.
Coupon 4½s, 1924-1932.....	5.25	4.80
Coupon 4½s, 1921-1928.....	5.30	4.80
Coupon 4¼s, 1924-1931.....	5.25	4.80
Coupon 4¼s, 1921-1923.....	5.50	4.90
Registered 3½s, 1940-1953.....	5.10	4.75
Registered 3½s, 1931-1939.....	5.20	4.75
Regis. coupon 3½s, 1924-1930...	5.30	4.75
Regis. coupon 3½s, 1921-1923 ..	6.50	5.50
Registered 3s, 1940-1953.....	5.10	4.75
Registered 3s, 1926-1930.....	5.20	4.75
Registered 3s, 1921-1925.....	6.25	5.25

NEW YORK STATE BONDS.

Form. Rate and Maturity.	Bid.	Ask.	Yield About.
Regis. 4½s, Jan., 1964.....	100	104	4.30
Coupon 4½s, Sept., 1963....	101	104	4.30
Regis. 4½s, Sept., 1963....	100	104	4.30
Coupon 4½s, March, 1965...	96	99	4.30
Regis. 4½s, March, 1965....	96	99	4.30
Coupon 4½s, Jan., 1965....	96	99	4.30
Regis. 4½s, Jan., 1965.....	96	99	4.30
Coupon 4½s, Jan., 1945....	96	99¼	4.30
Regis. 4½s, Jan., 1945.....	96	99¼	4.30
Coupon 4s, 1960-7, J. & J...	91	94	4.30
Regis. 4s, 1960-7, J. & J....	90	94	4.30
Coupon 4s, 1958-67, M. & S.	91	94	4.30
Regis. 4s, 1958-67, M. & S..	90	94	4.30
Coupon 4s, Jan., 1946.....	92	..	..
Regis. 4s, Jan., 1946.....	91	..	..
Coupon 4s, Jan., 1942.....	92	..	..
Regis. 4s, Jan., 1942.....	91	..	..

STANDARD OIL STOCKS.

	Bid.	Ask.		Bid.	Ask.
Anglo-Am.	19	20	Prai P L..	205	210
Atl Ref..	1000	1050	Solar Ref..	380	390
do pf....	106	107	South P L.	99	103
Borne-Scr.	400	425	South Pa..	250	256
Buck P L.	86	88	S W Pa PL	60	65
Ches Mfg.	190	210	Std of Cal.	322	326
do pf....	99	101	Std of Ind.	715	725
Continent..	113	115	Std of Kan.	805	815
Cres F L.	28	31	Std of Ky.	430	450
C P L Inc.	125	135	Std of Neb.	410	430
Eur P L..	90	95	Std of NJ.	620	630
Galena-Sig	50	53	do pf....	104	104½
do pf old	90	94	Std of NY.	355	360
do pf new	92	92	Std of O..	400	410
Ill P L..	157	162	do pf....	100	105
Ind P L..	85	88	Swan & F.	45	55
Int Petrol.	17	17½	Un Tank..	102	107
Nat Tran.	25	27	do pf....	95	98
N Y Tran.	160	165	Vacuum ...	313	318
North PL.	98	102	Washington	30	35
Ohio	290	295	Std subsid		
Pa Mex F.	40	43	en bloc.	1575	..
Pierce ...	11½	12½	Std old st		
do pf....	80	82	all on...	2195	
Prai O&G.	515	525			

STEEL STOCKS.

	Bid.	Ask.		Bid.	Ask.
Am Brass..	167	172	East Steel...	..	60
*Atlas Pow.	120	127	Emp S & I..	40	..
do pf....	74	77	do pf....	80	85
Bab & Wil..	105	108	Herc P.....	190	195
Bliss, E W.	270	325	do pf....	91	93
do pf....	..	65	*Niles-B-P ..	74	78
Carb Steel.	35	45	do pf....	85	90
do 1st pf.	80	90	Scovill Mfg..	330	340
do 2d pf..	40	50	Thomas Iron.	40	45
Colts Arms.	40	42	Winch Corp.	300	400
Du P Pow..	168	173	Woodward...	50	53

*Ex dividend.

CHICAGO PRICES.

WHEAT—	Open.	High.	Low.	Close.	Thurs. day.
December.....	168½	172½	166	170¼	169
March.....	164	166¾	161	164¾	164¾
CORN—					
December.....	71¼	72½	70½	72¼	71½
May.....	75¾	76⅝	74⅞	76¼	76¼
July.....	76	77⅜	75¾	77	77⅛
OATS—					
December.....	47½	47⅞	46⅝	47⅝	47⅜
May.....	51¼	51½	50¼	51⅜	51⅛
July.....	50⅝	51	50	50⅞	50½
LARD—					
January.....	15.32	15.35	14.90	14.90	15.45
May.....	14.85	14.85	14.35	14.40	14.92
RIBS—					
January.....	12.85	12.95	12.57	12.60	13.10
May.....	12.85	12.85	12.70	12.70	..
PORK—					
January.....	23.85	23.85	23.42	23.42	24.00

INTERIOR RECEIPTS.

	Wheat.	Corn.	Oats.
Yesterday	1,198,000	491,000	381,000
Last week.....	2,163,000	816,000	633,000
Last year.....	702,000	575,000	339,000

SEABOARD CLEARANCES.

	Flour.	Wheat.	Corn.
Yesterday	24,000	900,000	103,000
Last week.....	38,000	696,000	195,000
Last year.....	11,000	323,000	....

EXPORTS FROM NEW YORK.

Exports from New York yesterday: Wheat, 458,145 bu.; corn, 60,315 bu.; rye, 154,283 bu.; barley, 8,350 bu.; buckwheat, 6,998 bu.; beans, 1,325 bu.; flour, 28,908 sacks; pork, 200 bbls.; beef, 100 tierces; bacons, 1,205,000 lbs.; lard, 1,013,680 lbs.; tallow, 50,000 lbs.; oatmeal, 750 bbls.; grass seed, 1,918 bags; oilcake, 2,601,400 lbs.; cottonseed oil, 164,400 lbs.; lubricating oil, 245,350 gals.

Business Troubles

PETITIONS IN BANKRUPTCY.

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

Involuntary petition against Sotivis Pettas, haberdasher at 38 Washington street, on behalf of three creditors. Liabilities and assets not given. The petitioning creditors and amounts claimed are: Barnett Freedman, $168; Rubin, Weinstein, $204; Dickstein & Green, $144. Archibald Palmer is attorney for the petitioners.

Involuntary petition against Philip Samuel and Paul Cutler, trading as Cutler Brothers, metals, 271 Broadway, on behalf of three creditors. Liabilities and assets not given. The petitioning creditors and amounts claimed are: Aaron Solonion, $9,000; Abraham Hoenig, $5,000; Jack Kaganek, $10,000. Campbell, Flaherty, Turner & Strouse are attorneys for the petitioners.

Involuntary petition against the M. and F. Shoe Company, Inc., 232 East 102d street, on behalf of three creditors. Amounts claimed are: S. Stein & Co., $500; Levey Bros., Weiss, $50; William H. Lyons, $250. Samuel J. Rawak is attorney for the petitioners.

Voluntary petition by Abraham Fund, clerk, 122 West 116th street, who places his liabilities at $4,962, all unsecured claims, and no assets. Abraham Beck is attorney for the bankrupt.

Voluntary petition by Jacob Braunstein, salesman, 2707 Third avenue, Bronx, who places his liabilities at $2,189, all unsecured claims, and no assets. Benedict E. Siegelstein is attorney for the bankrupt.

Involuntary petition against Ash Removals, Inc., 347 Madison avenue, on behalf of three creditors. Liabilities are given at $40,000 and assets as $15,000. The petitioning creditors and amounts claimed are: Charles L. Tolford, $2,620; Chester E. Clark, $8,951; John Mitchell, $4,000. Vans & Black are attorneys for the petitioners.

Involuntary petition against the Plaza Music Company, 18 West Twentieth street, on behalf of three creditors. Liabilities are given as $150,000 and assets as $75,000. The petitioning creditors and amounts claimed are: David B. Jacobs, $337; Gertrude Cheadle, $100; Herman Germain, $20,000. Yankauer & Davidson are attorneys for the petitioners.

Voluntary petition by Morris Hochberg, trucking, 423 Cherry street, who places his liabilities at $3,047, all unsecured claims, and no assets. William L. Greenfogle is attorney for the bankrupt.

SCHEDULES IN BANKRUPTCY.

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

Dubins & Setizick, against whom a petition was filed October 13, 1920, show liabilities of $39,446, of which $38,435 are unsecured claims, and assets of $15,100—$5,500 due on open accounts and $360 machinery, tools, &c. Zalkin & Cohen are attorney for the bankrupts.

The schedules of Stein, Rottenberg & Vanier, 212 West Twenty-ninth street, against whom a petition was filed, show liabilities of $26,573, of which $12,246 are unsecured claims and $11,006 secured claims, and assets of $21,021, of which $8,000 is stock in trade, $1,612 machinery, tools, &c., and $412 debts due on open accounts. Abraham Brill is attorney for the bankrupt.

RECEIVERS IN BANKRUPTCY.

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

Judge Julius M. Mayer appointed Lewis H. Soper temporary receiver for Abraham Kadinky, dealer in woollens, against whom a petition was filed on November 29, with a bond of $500.

Judge Mayer appointed Phineas Lewinson temporary receiver for Sotivis Pettas, haberdasher, 38 Washington street, with a bond of $500.

Judge Mayer appointed Lester M. Friedman receiver for Abraham Bernstein and Nathan Feldman, trading as Bernstein & Feldman, furs and skins, 261 Seventh avenue, with a bond of $500.

Judge Mayer appointed Ely Rosenberg temporary receiver for Daniel Siegel, restaurant, 451 Columbus avenue, with a bond of $1,000.

Judge Mayer appointed Francis Gilbert and Edward M. Morgan temporary receivers for the Plaza Music Company, 18 West Twentieth street, with a joint bond of $5,000.

Judge Mayer appointed Francis Gilbert and Edward M. Morgan temporary receivers for the Supertone Talking Machine Company, Inc., 18 West Twentieth street, with a joint bond of $5,000.

JUDGMENTS FILED.

The following judgments were filed yesterday, December 3, the first name being that of the debtor:

MANHATTAN.

AMICO, Elmenegildo—A. Gross.....	$164.47
ASH REMOVALS, INC.—E. F. Keating Co.....	1,071.01
APPELBAUM, Paul, and Alfred Stern (Appelbaum & Stern)—A. Allen et al.....	1,172.92
BLACK CAT MAGAZINE, INC.—Isaac Goldman Co.....	6,132.51
BERG, Monroe, and Moes Spiegel—Morris Plan Co., New York.....	116.30
BAHMOUTH, Joseph—Colter & Berule	254.95
BRITTON, Jesse—W. Ames.....	427.20
BETTLE & WILBUR, INC.—Physical Culture Corp.....	486.10
BENSON, Aaron—Morris Plan Co., New York.....	111.70
BERNSTEIN, Max, and Morris Hass—C. Busch	1,472.20
BRUNSWICK CABINET WORKS, INC.—Sunrise Lumber Co., Inc....	359.17
CASSESSI, Antonio—Nat. Surety Co.	568.79
COBWITH, Violet—Farmers' Loan & Trust Co.....	1,209.61
CREPEAN, Frank, and James Gaffney—Morris Plan Co., New York.	163.80
CLEVENS, Abraham—A. Tortt et al.	592.15
CLARKE, John V.—W. Ames.....	540.20
CARL H. SCHULTZ, INC.—Tegetmeier & Riepe Co.....	1,529.59
CALLISH, Betty—House of Jean, Inc.....	1,729.25
COLEY, Samuel B.—J. W. Schonfeld	616.95
COLTON DEMOUNTABLE RIM CORP.—Service Engineering Co., Inc.....	155.70
DEMPSEY, Arthur J.—A. A. Buck.	170.20
DINSMORE, James T.—Western Union Telegraph Co.....	138.70
DEMBO, Harry—M. Lynch.....	104.41
DIAMOND, David, and Isadore Goldfarb—Merchants' Bank of Canada	6,800.21
ERNST, Gustave—American Druggist Syndicate	120.45
FLAGGM, Chas. S.—R. B. Austin et al.....	5,451.50
FRANK, Joseph, Nathan McK. Austin and Jack Rosenberg (Triangle Trading Co.)—S. Cohen....	645.40
FINKELSTEIN, Benjamin—M. Levine	137.15
FRANK, Wolf—L. Reilly.....	275.20
FISHER, Frederick—Ecallaw Co...	226.20
FORTUNATO, Andrew—S. Cantor.	104.60
FREIBERGER, Emil—R. Foster...	143.95
GOLDFEIN, Ben—Smith Bros. Suffin Milk & Cream Co.....	519.65
GOODWIN, Dave—Interstate Fruit Co.....	104.20
GLASSER, William, and Isidore Miskoff—Morris Plan of N. Y....	215.30
GLAZER, Isaac, and George Dolin —J. Schulman.....	162.15
GOLDWATER, John L.—F. J. Britt et al.....	1,319.59
GREEN, George—L. Levy.....	2,024.95
GARRY, Jane—M. Parker.....	108.28
GOTTFIELD, Sam (Commonwealth Express Co.)—P. Botwin.....	147.72
GREAT NORTHERN FURNITURE CORP.—B.