$1,000,000 LOAN ON WALLACE BUILDING

Equitable Trust Gives Mortgage on Food Products Corp. Home at 56 Pine Street.

The United States Food Products Corporation has borrowed from the Equitable Trust Company $1,000,000 on the twelve story Wallace Building at 56 and 58 Pine street and 26 and 28 Cedar street, which was bought by the Food Products Corporation in October of last year from Mrs. Emily B. Hopkins to house its various departments, which were located in various parts of the city. The property carries a prior mortgage for $200,000. The structure fronts 46 feet on Pine street and 52 feet on Cedar street, with a depth of about 135 feet extending through the block.

Plumber Buys Grand St. Warehouse

Wm. H. Whiting & Co. sold for the United States Trust Company, trustee of the estate of George H. Penniman, the Judd Oil Mills and warehouses, a four and five story building, 137.2x81.10, on the corner of Grand and East streets, through to Cherry street. The Nanes Art Furniture Company has occupied the premises for a number of years, and will now be required to vacate, as the lease under which it occupies the premises provides for its cancellation in event of sale. The purchaser is Louis Greenberg, a plumbing supply dealer, who will occupy the premises.

Miscellaneous Manhattan Deals.

Phillip Englander resold to J. Miller the northeast corner of Broadway and 218th street, a vacant plot, 125x100. Mr. Englander purchased this property at the auction sale conducted by Joseph P. Day for the account of the Interborough Rapid Transit Company on May 25. The price paid was $10,350. He resold it to Mr. Miller for $20,000. The purchaser will improve the property with a five story manufacturing building.

Horace S. Ely & Co. sold for the estate of Samuel Philips 132 Ridge street, 27x100, on the front of which there is a four story brick and frame store and dwelling and on the rear a five story tenement. A client of Samuel Cowen was the buyer.

The Waverly Building Corporation, which a couple of months ago leased for twenty-one years the southeast corner of Franklin and Varick streets, 24.5x91x irregular, from the Welsh estate, has now bought the property from the estate for a stated consideration of $45,000. Three story offices will be erected.

William Flick and others sold to August Weinrich the four story tenement at 166 Amsterdam avenue, 25x100.

Real Estate Management Company sold for the Mary G. Pinkney estate three lots, 75x100, on the north side of 141st street, 425 feet east of Lenox avenue.

Taxpayer for Amsterdam Avenue.

Duff & Brown Company leased for the Lombardi Realty Company to the National Biscuit Company a plot, 43x100, on the west side of Amsterdam avenue, between 177th and 178th streets. A two story building will be erected for the tenant.

To Alter Houses Into Flats.

M. H. Gaillard & Co. sold for the Waldron Williams estate the four story residence, 25x100, at 524 West End avenue, adjoining Eighty-sixth street, to the West End Chambers, Inc., which has also purchased 257 West Eighty-fifth street through the same brokers. The four houses will be altered into apartments.

Searsdale Bank in Building Deal.

The Popham block in Scarsdale is to be improved as a community centre by interests identified with the Scarsdale National Bank. The property comprises about thirty-two city lots.

A four story building, with apartments, stores and a theatre, will be erected on the site, it is said, which will cover the entire area of 80,000 square feet. Preliminary plans for the structure have been prepared by Warren & Wetmore, architects, who estimate its cost ,exclusive of land, at $1,500,000.

In the Dwelling Market.

Brown, Wheelock Company, Inc., and Francis B. Robert sold for Mrs. John Clinton Gray 43 East Fiftieth street, a six story dwelling, 20x100, at 43 East Fiftieth street, to Fernando Wood.

Porter & Co. sold for Julia M. Craft to James J. Maddox the three story dwelling at 25 West 126th street, 20x100. Ernest T. Bower represented the purchaser.

Julius H. Cruikshank sold to Samuel A. Barnett the three story dwelling at 14 West 130th street, 25x100. This is one of a row at this point recently acquired by Mr. Cruikshank from the Astor estate.

Deals Revealed in Transfers.

The Chateau, a seven story elevator apartment house at 314-316 West 100th street, has been sold by Harriet Simons and title has been taken in the name of Jeremiah F. Donovan. The structure stands on a plot 80x100 and is 200 feet west of West End avenue.

Mary Buckley sold to Giuseppe Cappuccio the four story tenement at 239 East 113th street, 17.6x100.11.

Emil E. Gabler, executor, sold to Robert C. Wigand the five story flat at 31 West 114th street, 20x100.11.

Albert A. Robert and another sold for $40,000 to Adolph Silk 578 Second avenue, southeast corner of Thirty-second street, 22.3x72.

BROOKLYN REPORTS.

Julius Rosenberg with Cary-Hamon & Co. leased a two story building at 223 Wallabout street to Baird-Martin & Co.

QUEENSBOROUGH DEALS.

Cross & Brown Company closed negotiations for a large plot on Vernon avenue, south of the Queensboro bridge, which will be improved with a $200,000 service station from plans of Frank S. Parker of Brooklyn by the Interstate Land Improvement Company. It will be three stories and built by Carucci & Wolpert of Brooklyn.

Roman-Caliman Company leased for William Klein to the Van Dorn Steel Products Company the brick factory building on the east side of William street, 167 feet north of Freeman avenue, Long Island City, which adjoins the plot containing 10,000 square feet recently bought by the above concern through the same brokers and upon which a new factory building will be erected.

George W. Copp Company, dealer in automobile bodies, purchased the new concrete two story building at Fourteenth street and Van Alst avenue, Long Island City, having a floor space of 45,000 square feet.

SUBURBAN MARKET.

The G. Hilliard Ross property in Ardsley Park, N. J., has been sold to W. N. Bannard, Jr. The property comprises over an acre of ground and includes an Elizabethan house and garage. Kenneth Ives & Co. were the brokers.

Harry W. Conway sold to Augusta Faas a two family house facing Lincoln street, Montclair, for $13,500, through the Simpson-Merritt Company.

Robert E. Farley Organization sold for Mrs. Marie Fleming her residence in Alpha place, New Rochelle, N. Y., to Thomas J. Daley; also for Joseph A. Capraui his residence in Westchester avenue, White Plains, N. Y., to Alois Trnka, the violinist.

REALTY JOTTINGS.

The Metropolitan Life Insurance Company made the recently reported building loan of $210,000 to the Seco Holding Company for six story apartments on Riverside Drive, 23.3 feet north of 158th street, 111.7x129.9.

Louis P. Dowdney has been appointed agent for the apartments at northeast corner of Eighty-fourth street and Riverside Drive, 125 Riverside Drive, 313 West Seventy-fourth street, 226, 228, 247, 249 and 251 West Seventy-second street and 114 East Fifty-sixth street.

On January 1 James L. Van Sant, operator, for twenty years at 156 Broadway, will remove to 119 Nassau street.

Harris, Vought & Co. were the brokers in the recently reported sale of 65 East Fifty-sixth street for Emily T. Fairchild to Art Centre, Inc.

Stephen C. Clark is the buyer of the tenement at 214 East 111th street, sold recently.

Joseph Goldberg is the buyer of the apartment at 7575 Brook avenue, sold recently.

The dwelling at 57 West Seventy-first street, reported sold recently, was purchased by Richard E. Steller.

Robert E. Bonner is the buyer of the dwelling at 561 Madison avenue, sold recently through Douglas L. Elliman & Co. and Dwight, Archibald & Perry.

LEASES FEATURE DULL MARKET IN MANHATTAN

A. H. Mathews leased the five story building, 25x160, at 53 Barclay street, through to 54 Park place, to the tenant, J. M. Thorburn & Co.

Charles F. Noyes Company leased for ten years the sixteenth floor in 160 Broadway to Lage Brothers, steamship owners and dealers in bonds and securities; also the seventh floor in 4 and 6 Liberty place to Hitt, Farwell & Park, insurance brokers, for ten years; eighth floor to Eugene Suter & Co., chemicals, and ninth floor to the Steel Producers Export Corporation. Brown, Wheelock & Co. were co-brokers in the Lage Brothers lease. J. J. Fleming represented Eugene Suter & Co. and Hitt, Farwell & Park. The Noyes Company recently rented three floors to the Guaranty Trust Company. The total aggregate rental of the leases involved in these various transactions is about $1,300,000.

Julius Rosenberg leased the eighth floor in 38 West Twenty-sixth street to Prashker Brothers; first loft in 157 to 161 West Twenty-ninth street to Triangle Garment Company; also store and basement in 43 East Thirty-first street to A. Robinson Silk Corporation; part of the first loft in 106 West Thirty-second street to Robinson & Haft; part of the second loft in 106 West Thirty-second street to Blond Company; the second loft in 158 West Twenty-sixth street to Gotthoffer, Schiff & Baron; also space to Ehrenreich & Beck, Max Seigel, Schwartz & Pizzicaro and Jacob Forman; also third loft in 35 West Twentieth street to Weissman Brothers; loft to Margolin Brothers; fifth loft in 29 West Twenty-sixth street to Benjamin Robinson.

Ames & Co. rented for Walsh & Ives the east store in 352 West Fiftieth street to the Capital Theatrical Electrical Supply Company; also for Sheehy estate corner store in northwest corner of Second avenue and Eighty-third street to Hans Lehner; also store in the southwest corner of Second avenue and Fiftieth street to Nicholas Bossan.

Gotham National Bank announces leases in the new twenty-four story building at Columbus Circle to William C. Durant of General Motors fame; Prudential Insurance Company of America, Slavia Transatlantic Corporation, Dr. Erwin G. Burton, Smith E. Allison, Polish Navigation Company, Arthur L. Dearth Dental Laboratory and Dr. Robert Hastings.

Haggstrom-Callen Company leased the store in 1361 Broadway for William B. May & Co. to William J. Gannon; also leased store in 188 Amsterdam avenue to A. F. Beckman & Co., grocers.

White-Goodman leased to David Harris eleventh loft in 1237 and 1239 Broadway, containing 10,000 square feet; also loft in 106 East Nineteenth street to the Cardinal Phonograph Company; eighth floor in 7 and 9 East Twentieth street to the American Costume Company, and loft in 133 West Nineteenth street to Cohen & Glazer.

M. & L. Hess, Inc., leased for Lane Bryant, Inc., space on the ninth floor of 21 West Thirty-eighth street to Lichtenstein Bros., jewellers; also for B. I. Solomon space on the thirteenth floor at 404 Fourth avenue to Julius Brunner; also space on the fourth floor of 17 to 21 East Twenty-second street to Beder & Beder; ninth floor at 151 West Thirtieth street to the Fit-Best Cloak Company; the third floor at 22 West Twenty-seventh street to the Bell Garment Company, and fourth floor to M. I. Ritterman & Son.

Tankoos, Smith & Co. leased store at the northeast corner of Grand and Allen streets to the United Cigar Stores Company.

M. J. Belmont leased the third floor in 121 West Thirty-third street to the Saxonia Dress Company; a loft in 132 West Thirty-first street to the Special Art Embroidery; the fifth loft in 143 and 145 West Twenty-ninth street to the Imperial Cloak and Suit Company; the eighth floor in 142 to 146 West Twenty-fourth street to Wolfman & Sylbert; the tenth floor in 115 West Twenty-ninth street to Heller & Skolnick; the fifth floor in 148 and 150 West Twenty-fourth street to the Dobland Costume Company, and space in same building to the Wagner Fur Company; space in 1149 Broadway to the Progressive Vocal Organization; in 130 and 132 West Twenty-fifth street to Parets Bros.; in 122 to 130 West Twenty-seventh street to Joseph Kossover and the Wellworth Petticoat Company; in 135 to 141 West Twenty-ninth street to Silverman & Schlessinger, and in 2 to 16 West Thirty-third street to S. Heyman.

BRONX MARKET SHOWS SUDDEN STIMULATAION

The parcel at the northeast corner of Fordham road and Morris avenue has been sold twice in the last week or so. The property fronts 167 feet on Fordham road and 175 feet on Morris avenue, and was purchased about eight years ago by Mark F. Kelly from the Haskins family, which owned several square blocks in the immediate vicinity. Mr. Kelly put up taxpayers and recently disposed of the property in a deal said to involve a lower Manhattan business property. The new owner of the Fordham road corner in that deal is reported to have resold the plot to interests who have in mind an important improvement. The property had previously been sought by theatrical concerns. Two blocks to the east, at Valentine avenue and Fordham road, is the new Keith Fordham Theatre.

Nicholas Lopard sold for the G. & E. Construction Company, I. Glick, president, the five story apartment house, 50x130, at 821 and 823 Cauldwell avenue, to Mrs. Audezia Guarliardo, who gave in part payment the three story two family house at the southwest corner of 156th street and Cauldwell avenue, 20x103.

Through Frank J. McRickard Frank Angedilli, a builder, purchased three vacant parcels in the Moss estate tract on West 176th street, near Grand avenue, University Heights. The sellers were L. Hohmeyer, 50x100; R. Simpson, 50x100, and J. Guttag, 25x100, comprising a combined plot 125x100, upon which he intends to erect dwellings from plans by Frank Vitolo. They are to be completed by early spring. Mr. McRickard also sold for E. B. Teichman the two family dwelling in 1280 Shakespeare avenue, and for J. Claverie the plot 50x100 on the south side of West 176th street 135 feet west of Grand avenue.

Louis S. Gessner sold to Julius Weber the three story dwelling at 745 East 133d street, 16.8x100. Eugene L. Larkin sold for Mary Klein Palizay the eight room detached frame dwelling at 3375 Fort Independence street, near 234th street, 25x150. The new owner is Edward Kenn. The Trask Building Company sold to Leo P. Kelly the plot, 80x200, at the northeast corner of Longfellow avenue and 174th street. The S. L. Aronds Company and Charles Moebus sold for the Grafein Holding Corporation 2159 and 2163 Morris avenue, corner Cameron place, 100x94, with two new five story apartments. Morris Krone sold to Morris Letter the three story dwelling at 810 Tinton avenue, 25x75.

IN THE AUCTION ROOM.

[14 VESEY STREET.]

By Joseph P. Day.

183D ST, 527 W, n s, 262.6 w Amsterdam av, 37.6x99.11, 6 story flat and stores—Frida Davidson, agt Mary W. Lillie et al; Cohen, Guttman & Richter, attys; due, $38,230.95; taxes, &c, $395.95; to Solomon Siegel.....$37,100

ESTATES APPRAISED.

REID, MARIA M. (August 2, 1919)—Gross estate, $155,984; net estate, $148,436. The beneficiaries are John, Joseph, James and Leo Reid, brothers, and Ellen McGoey, sister.

WEBER, WHITE (March 23, 1919)—Gross estate, $232,336; net estate, $219,258. Arthur L. K. Volkman, brother, is chief legatee.

EBERLIN, FREDERICK C. (March 1, 1920)—Gross estate, $193,588; net estate, $178,774. His brother, E. F. Eberlin, and his son, Frederick G. Eberlin, receive the bulk of the estate.

CRAGIN, EDWIN B. (October 21, 1918)—Gross estate, $1,164,287; net estate, $1,085,983. The widow, Margaret W. Cragin, and her daughters, Marion W. Cragin and Alice C. Lewis, and her son, Edwin Cragin, Jr., will share the estate.

MOORE, ESTHER F. (March 5, 1920)—Gross estate, $143,489; net estate, $138,263. Sadie R. Mills and Esther F. Hopping, daughters, and W. D. Moore, a son, receive equal shares in the estate.

STEWART, FRANCES G. (August 24, 1919)—Gross estate, $129,516; net estate, $121,169. Three children, Mary, Frances and Francis, receive equal parts of the property.

FORMS BOARD IN CANADA.

National City Company, Ltd., Now to Have Dominion Advisers.

The National City Company, with three Canadian offices, in Montreal, Toronto and Quebec, announced yesterday that its subsidiary, the National City Company, Ltd., had just formed a purely Canadian advisory board to act in the purchase and distribution of Canadian securities. The personnel of the financial goup, which is the first to be formed in Canada by a bond distributing house of the United States, is as follows:

Right Hon. Lord Shaughnessy, Montreal, chairman of the directors of the Canadian Pacific Railway and a director of the Bank of Montreal, chairman; Sir Lomer Gouin, director of the Bank of Montreal and of the Royal Trust Company; M. Chevalier, general manager of the Credit Foncier; Lieut.-Col. Herbert Molson, also a director of the Bank of Montreal and the Royal Trust Company; Sir John Aird, vice-president and general manager of the Canadian Bank of Commece; Edson L. Pease, managing director of the Royal Bank of Canada; W. N. Tilley, eminent Canadian counsel; Sir Augustus Nanton, vice-president of the Dominion Bank, Winnipeg.

The purpose of the formation of the advisory board is to give direction to the employment of capital by the National City Company in Canada. At present the functions of the company have been limited mostly to puchases and sales of securities of Canadian origin, but the company hopes to distribute in Canada eventually some more active securities which originate in the United States.

CONSOLIDATED EXCHANGE.

A decline of 9 points in Atlantic, Gulf and West Indies (ex div. 5) to an 80 equivalent was the feature movement during yesterday's Consolidated Stock Exchange trading. In the balance of the list the trend was irregular, most steels, motors, equipments and minor rails reflecting accumulation at materially better figures, while standard rails about marked time and numerous marines and oils evidenced renewal of liquidation for lower prices.

1,250 PER CENT. DIVIDEND.

A stock dividend of 1,250 per cent. was announced yesterday by the Brooklyn store of Oppenheim, Collins & Co., along with an increase in capitalization to $1,000,000. The par value of the stock is $80,000. The erection of a $500,000 extension to the store is contemplated. The store manager attributed the big earnings to large sales at moderate prices.

Army Orders

Special Despatch to THE NEW YORK HERALD.
New York Herald Bureau,
Washington, D. C., Dec. 30.

These army orders were made public today:

INFANTRY—Major Burton E. Bowen and Major Lloyd B. Bennett are assigned to Thirty-eighth Infantry, Camp Pike; First Lieut. J. L. Bachus, to Jefferson Barracks; First Lieut. R. B. McClure, detailed as assistant professor of military science at New York Military Academy, Cornwall on Hudson, N. Y.; First Lieut. C. C. Bartley, to Savannah proving ground, Savannah; First Lieut. Sterling C. Robertson, assigned to Twentieth Infantry, Camp Travis; Capt. Charles L. Marsh, assigned to Sixty-fourth Infantry; Capt. Seeley B. Fahey, assigned to Eighteenth Infantry; Major Allen R. Kimball, to West Point, N. Y.

CAVALRY—Major Joseph W. Viner, special orders December 27, amended to direct him to report for temporary duty in connection with his resignation; Lieut. William P. Medlar will proceed from Marfa, Tex., to base hospital, Fort Sam Houston; Major H. M. Pendleton, Fort Riley, is assigned to Fourth Cavalry, to Fort Brown; Lieut. Harold E. Eastwood, assigned to Seventeenth Cavalry, San Francisco.

FIELD ARTILLERY—Capt. Arthur L. Dasher, assigned to First Battalion, Eighty-third Field Artillery, report to commanding officer of the regiment to which assigned; First Lieut. Leonard H. Frazier, assigned to Seventh Field Artillery, Camp Dix; Major E. B. Hochwalt, retired because of disability incident to the service on account of gunshot wound received in action.

ENGINEERING CORPS—Major Leon E. Lyon, to Philadelphia; Capt. R. A. Radford, to this city and report to Chief of Engineers; Major William A. Johnson, to San Francisco, then to Honolulu, Hawaii, and report to commanding General, Hawaiian Department; Major J. J. Loving, to Montgomery, Ala., to take station; Lieut.-Col. Elliott J. Dent, to San Francisco; First Lieut. S. John N. Harman and Frederick W. Deck, to New York city for temporary duty, then to Antwerp, and report to commanding General, American Forces in Germany; Capt. Alexander S. Ackerman and First Lieut. Gordon C. Day, assigned to Eleventh Engineers, New York city.

MONEY TO LOAN AND WANTED ON BOND AND MORTGAGE.

Mortgage Money

Applications for conservative loans on centrally located business properties, apartments and dwellings, will receive prompt attention.

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Selling, Management, Leasing.
Sale Apartments and Business Buildings.
Geo. L. O'Hare, 489 5th Av. Tl. Vanderbilt 5092.
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EDWARD J. HOGAN, Woolworth Building. Real Estate Appraisements.

"LET BOSSERT BUILD IT."

Above 14th St. to 59th St. (Inclusive). East River to North River.

59th STREET, near 10th AVENUE
100 feet front, 5 story buildings.
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Spuyten Duyvil and Riverdale. Above Harlem River.

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New York City's Most Accessible Suburb.
GEORGE HOWE, 527 Fifth Avenue, N. Y.

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ROSS REAL ESTATE 351 NOSTRAND AVE BROOKLYN, N.Y.
R. E. Patterson Specialist in INDUSTRIALS, 837 Manhattan Av., Brooklyn.

Borough of Queens—Sale or Rent.

Does the lease of your Apartment expire soon?
If so—Investigate
Jackson Heights
4, 5 and 6 Rooms
New Garden Apartments
unusual neighborhood advantages; on Co-operative Plan.
Moderate Price—Liberal Terms
Social and Business References Required.
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Send for Views and Details.

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I. G. WOLF. 1270 B'way, N. Y. Exceptional bargains on the North Shore.

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Desirable Properties for Sale or Rent.
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Large and Small. From $10,000 Up.
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Fine Country Places, Farms and Building Sites for sale.
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Estates, Homes, Farms.
"Anywhere in Jersey."
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CHAS. R. REEVE, MILLBURN, N. J.
Homes from $7,500 to $150,000.
Maplewood — Short Hills — Summit.

CHATHAM A look means a lot and a Home in Chatham.
EDNA DICKINSON. Tel. 694 Chatham.

Summit, N. J., Real Estate Office
EUGENE JOBS—H. H. BECK CO. Station.

ENGLEWOOD, N. J. Homes for sale. Birtwistle & Livingston, 46 Dean St.

MURDOCH COMPANY—Montclair Homes, Opp. Lackawanna. Phone 4616.

Englewood and Vicinity—Real Estate. H. WEATHERBY & CO., Englewood, N. J.

REAL ESTATE—OUT OF CITY.

New Jersey—Sale or Rent.

Dutch Colonial Home, complete, ready for occupancy February 1, 1921; large lot, garage; central location; price on application. Address AYLIN PIERSON, 32 Elm Avenue, Metuchen, New Jersey.

MONTCLAIR PROPERTIES
FRANK HUGHES-TAYLOR CO.

SPRINGFIELD, N. J., Properties for Sale. Ask BUNNELL. Tel. Milburn 306.

FARM PROPERTY.

E. A. STROUT Farm Bargains in 33 States. Catalogue free. 150 Nassau St., N.Y.

REAL ESTATE WANTED.

City or Nearby Institutions or Large Estates Suitable For Institutions.
DAVID STEWART,
1 East 42nd St. 1150 Vanderbilt.

LIBERTAN CORP., 115 BROADWAY, BUYS BARGAINS IN REAL ESTATE.

FACTORIES FOR SALE OR RENT.

FACTORIES
Any Size Anywhere
For Sale or to Lease.
NEW LISTINGS SOLICITED
Business Established 1796.
GAILLARD REALTY CO.
68 William St. Phone 1098 John.

NEW FACTORIES
Three one story buildings, 75x214, at Bound Brook, N. J.; 4 railroads, siding; all improvements; restricted; sell or lease. PIERCE ESTATES, Bound Brook, N. J.

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5,000 to 100,000 square feet space; early occupancy; will build to suit.
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Above 14th St. to 59th St. (Inclusive). East River to North River.

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Miscellaneous.

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All sections of the city.
3,000 feet loft, $1,950. 23,000 feet, may divide, $25,000; heavy manufacturing. 2,500 feet office or showroom, $6,000. Many others at varying prices.
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141 West 36th Street
Telephone Pitz Roy 6904

Borough of Brooklyn—Sale or Rent.

BRICK FACTORY BUILDING
About 6,700 sq. ft., Williamsburg section of Brooklyn, near all railroad freight stations; immediate possession. High ceilings with skylights; good light, concrete floors, with sewer drainage; electricity; good storage cellar; office space and driveway into building. 40 PENN ST., BROOKLYN.

APARTMENTS — UNFURNISHED.

Above 59th St.—5th Av. to North River

1-3-4-5
Rooms, with Bath and
KITCHENS
New Elevator Apartment House
Just Finished
134 West 75th Street.
Agent on Premises

REAL ESTATE AT AUCTION.

The undersigned will sell at Public Auction at the Exchange Salesroom, Nos. 14-16 Vesey St., New York City, on December 31st, 1920, at 12 o'clock noon, by Joseph P. Day, Auctioneer, an undivided one-half interest in the following property:

All those certain lots situated in the Borough of Manhattan, New York City, being located on the south side of West 169th Street, distant 150 feet westerly from Broadway, having a frontage of 100 feet on both 168th and 169th streets and 180 feet deep on both the easterly and westerly sides of said distances and dimensions, more or less.

Sold subject to unpaid taxes, tax liens and tax sale, approximating $40,000 and interest.

Dated New York, Dec. 28th, 1920.
CHARLES M. ROSENTHAL, Owner,
132 Nassau St., New York.

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BROOKS & MOMAND,
REAL ESTATE MORTGAGES,
115 BROADWAY. PHONE RECTOR 2267.

CITY REAL ESTATE.

THE QUEENSBORO CORPORATION,
50 East 42d St., cor. Madison Av.

Above 59th St.—5th Av. to East River.

BARGAIN—LARGE PROFIT.
5th av., near 117th st., two 5 story apartment houses, 2 stores each; no heat, electric light in the halls; elegant condition; rents $10,300; expenses $5,000; price $62,000; easy terms.
H. T. WOOD, 220 BROADWAY.

4 story dwelling, lower 60's; $22,500; unusual opportunity. Murray Hill 4639.

Washington Heights, Above 125th St., West of 8th Av.

BUILDERS—Two lots, 169th st., just west of Broadway. CURRY, 327 East 58th.

Borough of Brooklyn.

HENRY S. MOTT, real estate and insurance, 367 Fulton st., B'klyn.

RALPH AV., corner flat, $11,000; rented $1,512; terms. PARTRIDGE, 773 Flatbush av.

9TH ST., 147—Eight family brick; $10,750; mortgage, $8,000; balance cash. Call TRACKTMAN, 355 14th st. Phone South 4175J.

REAL ESTATE—OUT OF CITY.

Long Island—Sale or Rent.

A REAL SACRIFICE.
Handsome English stucco home of 10 rooms and 3 baths, with garage, on beautifully shaded corner plot; southern exposure, facing 100 feet on parked boulevard and 195 feet on cross st.; large sun porch off living room, with glass enclosed breakfast room; sleeping porches on second floor; hot water heat and all improvements; built in 1913; $21,500; could not be replaced for $35,000. Phone me before noon for appointment to inspect. F. H. HONBERGER, Pitz Roy 2605, 1 W. 34th st.

SPRINGFIELD, L. I.—Houses and lots, bargains. SCHAFHORN, opposite station. Telephone Springfield 1817.

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JAS. D. McCANN, 11 North av., New Rochelle. Homes—New Rochelle, Larchmont, Pelham.

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SPECIAL Bargain—11 room house, newly decorated, on large plot, $11,500; small cash payment, balance monthly installments. SULLIVAN, 20 North av., New Rochelle.

$10,500—Modern, substantial 8 room stucco dwelling, in fine shape; plot 50x100. THOS. S. BURKE, Flagg Building, Yonkers.

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PROPERTIES in Morristown and vicinity. EUGENE V. WELSH, Morristown, N. J.

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New Jersey.

ALL size farms, located in the potato belt. CLIFFORD G. BROWN, Cranbury Station, Middlesex Co., N. J.

REAL ESTATE WANTED.

HAVE clients for good proposition; ready to act immediately. CHAS. FURRER, 47 West 34th st.

WILL lease property in need of repairs for alteration. ASSETS FUNDING CO., 507 5th av.

WE manage property; will remodel your building to rent or sell advantageously. O'BRIEN-DISBROW CO., 114 Liberty st.

REAL ESTATE—FRANCE.

FOR sale in Mulhouse (Alsace), large town; large property, 2 hectares; furnished château and large villa, park; latest comfort, beautifully situated; price $70,000; previously inhabited by American Consul; would especially suit sanatorium. Offers to No. 2014, Agence Havas, Mulhouse, Alsace, France.

FACTORIES FOR SALE OR RENT.

FACTORIES FOR RENT—34,000 sq. ft.; floors, 5,000 or 9,000 ft.; or separate; modern buildings, sprinkled, elevator, electricity, heat; Bradley Building, 11th st. and Vernon av., Long Island City; 8 minutes from Grand Central Station, 2 blocks from 44 subways, 5 cent car fare. Principals only address A. J. BRADLEY, owner, 101 Beekman st., New York. Phone 3501 Beekman.

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From Battery to 14th St., Inclusive.

BASEMENT STOCKROOM. Dey St., New York—Best below Canal st.; 3,300 square feet; dry, cement floor, metal ceiling, steam heat; sidewalk heat; electric light; reasonable. Address R 846 Herald, Fulton st.

Above 14th St. to 59th St. (Inclusive). East River to North River.

EAST 57th st.—Business corner, 60 feet; 21 year net lease, $16,500; principals only. Murray Hill 4639.

EAST 57TH ST.—60 feet; shopping center; lease, $16,500. Murray Hill 4639.

FOR RENT—IMMEDIATE POSSESSION.
21 White st., 500x100, fifth floor (top).
133 W. 24th st., 25x110, first loft.
343 W. 26th, 63x100, store and basement; floor capacity 200 lbs.; loading platform.
128 Bleecker st., 25x100, fourth loft.
POSSESSION FEBRUARY 1.
130 Bleecker st., 25x100, store and basement.
Phone OWNER, Longacre 2722.

LOFTS to lease, 50x100; three ton freight elevator. 516-518 West 40th st.

STORE, 13 WEST 56TH ST., UNDER FASHIONABLE FRENCH DRESSMAKING ESTABLISHMENTS, SUITABLE FOR MILLINERY, ANTIQUES, &C.

THREE story 50x100 fireproof building, 235 West 50th st., near Broadway; also store at 1081 Broadway. Apply at 235 West 50th.

47TH ST., 215 E.—Loft, will alter to suit. J. S. MURPHY.

Borough of Brooklyn—Sale or Rent.

ELEGANT loft for rent, 75x165; light all around; freight elevator, steam heat. 1182 Flushing av., B'klyn. Phone Stagg 4104.

TO RENT.—Large store, 20x50 ft., at No. 9032 7th av., Brooklyn. Phone Bensonhurst 5586.

Miscellaneous.

OFFICES, LOFTS, WAREHOUSES, SHOWROOMS, all sections. J. CLARENCE DAVIES, 32 Nassau st., John 1171, 51 E. 42d st., Vanderbilt 9175.

BUSINESS PLACES WANTED.

MANAGEMENT of real estate; attention given equal to owner; man, long experienced, will manage your property on economical basis, resulting in increase of values. Phone Beekman 1978 (ask for Mr. Testa).

WE need listings of office space, 23d to 46th sts., 4th to 7th avs., inclusive, in units of 500 sq. ft. and less; give full details; we have many calls for office space of this size. SAMUEL KROSNEY, INC., Marbridge Building, Broadway and 34th st.

WANTED—Room with north light for studio, near East 63d st. Y 745 Herald, Herald sq.

HOUSES TO LET, UNFURNISHED.

Borough of Brooklyn.

MONTGOMERY PL., 50—Near Prospect Park subway, in best block of entire Park Slope; 14 rooms, 2 baths, 4 basins, 3 toilets, dumbwaiter from basement to top floor; steam, electricity. NICOLA, 174 State st. Main 1975W.

APARTMENTS—FURNISHED.

A.—A.—Riverside Drive, 468 (corner 119th st.)—8 rooms, 2 baths, extra lavatory; completely furnished. Morning, 9245.

ATTRACTIVELY furnished four room apartment to sublet. 46 Fort Washington av., apartment 1.

DISCRIMINATING couple, ideal 4 room, at once, $150. McGARVEY, 573 W. 192d st.

EXCELLENT apartment, eight rooms. 326 Central Park West, corner 92d. Schuyler 6100.

FURNISHED apartment, $350 per month; parlor, two bedrooms, bath and kitchen. 152 West 58th.

GRAMERCY PARK, 3 beautiful rooms, bath, furnished. DE FLOREZ. Tel. Murray Hill 2800.

HIGH CLASS FURNISHED APARTMENT FOR REST SEASON OR LONGER. SLAWSON & HOBBS, 162 W. 72D ST.

MADISON AV., near 34th st.—Artistic apartment, 3 rooms and bath; cosey, spotlessly clean; $125 monthly. Plaza 645.

PRIVATE family will rent room to gentleman; references; tiled bath; heat, electric; first class service; terms $125 per month. L 7 Herald, Herald sq.

RIVERSIDE DRIVE.—9 sunny rooms, 3 baths; magnificent view; piano, Victrola, library, sewing machine; modern building; to October 1, $350 per month; references required. Apply in writing, R. A. BUDD, room 1425, 165 B'way.

SELL lease delightful three rooms, attractively furnished. Apt. 32, 130 West 84th.

42D, 228 W.—Luxurious, furnished bachelor apartments, consisting of parlor, bedroom and bath; $30 to $50 weekly; full hotel service.

48TH ST., 62 W.—Two room apartment, kitchenette, bath, private phone. Call LEASON.

52D ST. 34 East.—Artistically furnished two rooms and bath, separate shower, large living room, extra high ceiling, open fireplace, balcony, bedroom; maid service optional; also meals served in apartment if desired; sublet for tenant gone to Europe, $250 month; reduction for lease till next October. Phone 2671 Plaza.

55TH ST. (662 Lexington).—2 rooms, bath, kitchenette, suitable 1 or 2 bachelors; all conveniences; very reasonable. SUPERINTENDENT, Plaza 408.

56TH ST., 1 EAST.
TWO ROOMS AND BATH, SUBLET; HOTEL SERVICE; THREE MONTHS OR SEASON; REFERENCES. CALL OR PHONE PLAZA 865.

56TH ST., 123 East.—Large, quiet, nicely furnished apartment for rent, all improvements; southern exposure; $80. EUROPEAN ART SHOP, Plaza 4072.

59TH ST., 24 W.—Beautifully furnished apt., large living room, overlooking Central Park; open fireplace, two large bedrooms, two baths, foyer hall, kitchen; short or long lease. Apart. 21.

87TH ST., just west of Columbus av.—Will sublet till October 1 splendid two room, bath apartment; newly furnished; special low rate, or will rent unfurnished; also willing to sell furniture. Apply to superintendent, 117 W. 86th.

87TH, 339 West.—One or two floors, furnished, in beautiful private house.

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SPECIAL HOLIDAY ENTERTAINMENTS have been arranged at the leading hotels. The Christmas-New Year holidays may be enjoyed in an entirely different atmosphere than one is accustomed to in every day life, yet with the same appropriate celebrations.

THE WEATHER IS IDEAL and affords wonderful opportunity for "Building up" after the nervous strain of Christmas shopping. Bright sunny days, crisp salt air, pure ozone and a Boardwalk where it all can be so easily enjoyed—Rest while riding in the Rolling Chairs or part