ACCOUNTANTS BUY $1,250,000 BUILDING

Take Over Pine Street Property; Mandelbaums Sell Union Sq. Apartment.

The sixteen story office building at 56-58 Pine street through to 26 Cedar street has been sold by the United States Food Products Corporation to Price, Waterhouse & Co., accountants. The Charles F. Noyes Company negotiated the deal. The sellers acquired the property last October from Mrs. Emily B. Hopkins through William A. White & Sons. The property had been held at about $1,250,000.

The structure, formerly known as the Wallace Building, covers a plot 50x135 and adjoins on the east the Downtown Association Building and on the west the Sun Insurance Building. It is on the same block with the firm of Kuhn, Loeb & Co., Harris, Forbes & Co., the New York Life Insurance and Trust Company and the twenty-six story International Banking Corporation Building. Alexander & Green were attorneys for the sellers and Cravath, Henderson, Leffingwell and De Gersdorff for the buyers.

Operators Sell Swannanoa.

Harris & Maurice Mandelbaum and Fisher and Irving I. Lewine have purchased from the Dewey Realty Company the Swannanoa, a ten story fireproof apartment house, at 105-107 East Fifteenth street, on a plot 50x100, adjoining the Union Square Savings Bank, at the northeast corner of Union square. The structure is arranged in four five-room suites on a floor and returns an annual rental of about $53,000. The property was held at $900,000. Harry J. Sachs was the broker. Negotiations are said to be well advanced for a resale.

Syndicate Buys 42d St. Corner.

The six three and four story buildings at 402 and 406 West Forty-second street and 577 to 581 Ninth avenue, comprising the southwest corner of those thoroughfares, have been sold to a syndicate, which intends to make improvements and occupy the property. The sellers were Nora M. McCaffery, Mrs. John T. Farley and the estate of Theodore Tack. The buildings front 59 feet on Ninth avenue and have a depth of 100 feet and an "L" to Forty-second street. Edward J. Hogan and James A. Farley were the brokers.

In 1870 the late Patrick Treacy, a resident of the section, walked in a blinding snowstorm from Forty-second street to an auction room down town in order to buy the property just sold. Mr. Treacy always had faith in the future of Forty-second street. Some of the present sellers inherited the parcels from him. The property was held at $150,000.

8 Story Building for Madison Ave.

A corporation formed at Albany and known as 174 Madison Avenue, Inc., Morris Cohen president, is leasing from Frederick Bronson for twenty-one years with a renewal for a similar term, the two five story buildings at 172-174 Madison avenue, northwest corner of Thirty-third street, on a plot fronting 49.4 feet on Madison avenue and 95 feet on the street. The lessees plan to reimprove the site with an office structure of probably eight stories.

A. J. Halprin, attorney, formed the company, which is capitalized at $100,000. A few months ago Mr. Halprin formed the 166 Madison Avenue Company, which took over the dwelling at that location and is converting it into a seven story business building.

Realty Board Dinner To-night.

The annual dinner of the Real Estate Board of New York will be held at the Hotel Commodore this evening. Chairman of the dinner committee, Elisha A. Sniffen, announces that he expects an attendance of between 1,500 and 1,800 members and guests. The speakers will be former Gov. Smith, Elon R. Brown, the Rev. Father Martin and William E. Knox, vice-president of the Bowery Savings Bank.

Residential Property Market.

Miss Susan Turner purchased from Webb & Knapp, 445 East Fifty-seventh street, a three story dwelling, 19.6x100. The house, which is only a short distance from the new development at Sutton place and the East River, will be extensively altered by the purchaser for her own occupancy. E. L. Beard and Brown, Wheelock Co. were the brokers in this sale.

Dwight, Archibald & Perry, Inc., sold for Carrie E. Lynch the two four story store and dwellings at 132-134 Ninth avenue, between Eighteenth and Nineteenth streets, to Theodore Woerz and Soloman Saikin, tenants.

Victor Freund & Son, Inc., sold for the estate of Jacob Meyer to Peter Campus the five four story tenements, 100.7x87, at 2251 to 2259 Second avenue, southwest corner of 116th street.

Frederic H. Allen, of Frederick Zittel & Sons, sold for John C. Freund, represented by Robert K. McClea, the northwest corner of West End avenue and Ninety-seventh street, a five story dwelling, 20x89, to a builder for alteration.

Restaurateurs Buy 689 Eighth Av.

Rivoli, Inc., a restaurant at 689 Eighth avenue, bought that property from Benjamin Weiss. It is a four story building with store, 20.2x100, located 80 feet north of the northwest corner of Forty-third street.

Deals Revealed in Transfers.

Louis Di Gennaro resold the two five story tenements at 308 and 314 East 119th street, each 20x100.11, to Giovani Perruso and Francesca Laporto.

Mary J. de Bussy sold to Louis and Carmela Jeremiah the three story tenement at 2350 Second avenue, 20x80.

Petersfield Realty Corporation (Hamilton Fish president) sold to Nishan Krikorian the five story tenement at 339 East Twenty-first street, 25x100.

Bertha Wolf sold to Sarah Wall the five story tenement and store at 1355 Lexington avenue, 25x95, near Ninety-ninth street.

Peter P. Stone, sold to Benjamin Brockman the five story tenement at 521 East Eighty-third street, 25x102.2.

William H. Daigneault, the tenant, bought from the Ambrose Realty Company the four story dwelling at 54 West Ninetieth street, 18.9x100.8.

Max Lowenthal and Estelle Evans bought from William Grass the three story dwelling at 4 West 128th street, 17.6x100.

James H. Cruikshank resold the two three story dwellings at 60 and 62 West 130th street, each 25x100, to Samuel E. Gray and William Pierce.

James P. Burleigh sold to Sherman Mason the three story dwelling at 58 East 131st street, 17.6x100.

To Remodel 1487-1489 Broadway.

C. Bertram Hubbard, Inc., and George E. Apfelbaum leased the four story building at 1489 Broadway, near Forty-third street, for Mrs. Linda L. McElroy for twenty-one years, with the privilege of twenty-one years renewal, to the Codington Company at an aggregate rental of $400,000. The Codington Company leases the adjoining property at 1487 Broadway, and on May 1 it will convert the properties into modern buildings.

MISCELLANEOUS LEASES.

Adams & Co., with the Ogden & Clarkson Corporation, leased the two five story buildings at 125 Fifth avenue to the Domestic Lunch Corporation for a long term at an aggregate rental of $250,000. Adams & Co. have been appointed agents of the property.

Henry Trenkmann leased the eight story warehouse, 25x109.3, at 159 Hudson street.

Sol. Stern leased to Lambert Silk Company store and basement in 31 and 33 East Twenty-seventh street, and in 102 and 104 West Thirty-eighth street a floor containing 4,000 square feet to Freeman & Co. and Theodore Seydel.

Cross & Brown Company leased space in 335 Broadway to A. Franco and the Hoffman Hardware Company, Inc.; in 18 West Sixty-third street to Ed E. Bouchard; in 245 West Broadway, to William Lange; in 22 West Thirty-eighth street, to the Artistic Hat Company; in 1600 Broadway, to the New York Federated Exchange, Inc.; in 238 West Fifty-third street, to the Circle Press, Inc.; in 15 West Thirty-seventh street, to Benjamin F. Levy; in 280 Madison avenue, to Joseph A. Cuddihy; in 100 West Fifty-seventh street, to Lady Jane Chamberlain, and, with Haggstrom & Callen, space in 161 West Sixty-fourth street, to the Telegraph Typewriter Company.

Fred'k Fox & Co., Inc., leased lofts in 56 East Thirteenth street to Leo Martin Cloak and Suit Company; in 54 East Eleventh street to Gutwilling & Ruder and Isidor Davis, cloaks and suits; in 36 and 38 West Twenty-fifth street to Ida Streicker, dresses; in 40 East Twelfth street to the Eastern Novelty Company, clothing, and in 1921 Greene street to H. Kram & Co., braids.

Lewis H. May Company leased in 45 West Twenty-seventh street the sixth floor to Flanders Dress Company.

M. & L. Hess, Inc., leased the store and basement in 131 West Thirtieth street to Benjamin Holman; the eleventh floor in 821 and 823 Broadway to the High Grade Waist Company, Fred'k Fox & Co. representing the tenant, and space in 160 to 178 West Twenty-third street to the Spiro Embroidery Works, Frank Tousey, publisher, and Edmund Elsner; in 148 to 156 West Twenty-third street to Ellas J. Nehme and the Sanitou Specialty Company.

Albert B. Ashforth, Inc., leased lofts in 28 and 30 West Thirty-eighth street to the Helmar Hat Company and the L. D. Sultzer Company, Inc.

Brett & Goode Company leased the sixth floor in 237 Lafayette street to the Noiseless Typewriter Company; also space in 7 to 11 West Forty-fifth street to William Balter, Eadie, Freund & Campbell, and Morris Rothlader & Joseph Rachmil.

M. M. Hayward & Co. leased offices in the corner of Fifty-first street and Broadway to "Roseland" Louis Halle, Richmond Music Publishing Company, Quality Film Title Company and Broadway Central Securities Corporation, and in 511 West Forty-second street lofts to Bloch Brass Corporation, Trojan Tool Corporation and the Hill Insulating Corporation.

Loton H. Slawson Company leased offices in 132 Front street to the Foreign and Home Products Corporation, and the third floor in 99 Madison avenue to Rosenfeld & Zimet, and the eleventh to A. Goldston & Co.

M. Rosenthal Company leased to Sonora Waist and Dress Company the fourth floor in 24 and 26 West Thirtieth street; to James & Leonard the second floor in 251 Fifth avenue; to the Triangle Garment Company the first loft in 157 West Twenty-ninth street.

Slawson & Hobbs rented a furnished apartment in 255 West Eightieth street to Waldemar H. Grassi.

T. A. & J. J. Fogarty leased space in 143 West Twenty-ninth street to the World Children's Dress Company; in 117 West Thirty-third street to Marion Trembly; in 24 West Thirty-first street, to the Blackwear Corporation.

BRONX DEALS REPORTED.

Edward Polak, Inc., sold 431 East 238th street, a one family frame house, 25x100, for Rosina Ahrens to William Saier; also 779 East 175th street, a one family frame, 50x100, for a Mr. Rubin to L. Liebowitz.

Julius Trattner sold for Nathan Ellenbogen to Friedman, 779 East 181st street, near Mapes avenue, a five story apartment house, 51x46.

Alexander Selkin and David Mintz sold for Ida Brantman the three and one-half story frame dwelling, 20x100, at 840 East 156th street.

THE BROOKLYN MARKET.

Charles Partridge sold the two story two family dwelling at 703 Park place for Dr. Cypress Hamlin.

Charles E. Rickerson, with Frank J. Mills, sold a three story dwelling, 21x100, at 839 President street, for Mrs. Mary A. Miner to Miss Dorothy Giles.

Quell & Quell sold for estate of Henry Wischhusen the six family apartment house at 102 Patchen avenue and the three story brick corner with garage at 106 Patchen avenue; also for Anna Frances Huhn the one family frame house at 306 Bainbridge street, 20x120, to Carrie H. Comstock, and the two six family frame houses at 876 and 880 Herkimer street to Gustav Chyba.

William E. Harmon & Co., Inc., have sold vacant land in the Thirty-second ward of Brooklyn to the following: David Edinger, M. Swidue, R. Hyams, Sam Bezin, Louis Fleischman, L. Elfman and Hannah Farley. This same firm reports a number of sales on its Rugby tract in the Twenty-ninth ward of Brooklyn to the following: Morris Weiss, F. Sammar, John R. Hill, I. Farley, Annie Schlosman, I. Moskow, Joseph Savorky, G. Laino, Margaret Alaimo, I. Ratner, Andrea Bonefede, Louis Brown, Morris Jaffe, S. Bookbinder and A. J. Bruno.

IN THE AUCTION ROOM.

(14 VESEY STREET.)
By Joseph P. Day.

Monroe st., 101, n s, 285.7 e Pike st., 25x100, 5 story brick tenement and stores; Charles W. Bennett vs. Van Rensselaer C. King et al.; Bennett, Werner & Nave, attorneys; James Dunne, referee; due on judgment, $4,074.43; taxes, &c $2,900; subect to three mtges aggregating $25,000. Sold to the plaintiff for $60,000

By Samuel Marx.

West 55th st., 252-254, s s, 125 e 8th av., 33.4x105.5, 2 story tenements; Joseph S Whiteside vs. Jaffes Realty Corp et al.; Dusenbury & Voss, attorneys; due, $63,634.14; taxes, &c., $865.90. To the plaintiff for $60,000

BUILDING REPORT FILED.

January Plans Show Decrease in Estimated Costs.

The report of Building Superintendent Miller of Manhattan for January shows that plans were filed for fifty-two new buildings at a total cost of $2,640,725, as against forty-five for January, 1920, at a total cost of $14,044,000. While there were seven more structures planned for the month this year than last, there was a drop of $11,403,275 in estimated valuation.

No apartment or tenement house plans were filed in January this year. Last year there were four. Likewise there were no dwellings planned. Last year there was one planned costing $100,000. Plans were filed for two loft buildings to cost $140,000, against two last year costing $325,000. One theatre plan to cost $2,000,000 was filed this year, against two costing $1,200,000 in 1920. Garage and stable plans to the number of thirty-seven, at a total cost of $282,375, were filed this year, against twenty last year, costing $768,300.

SUBURBAN TRANSACTIONS.

Fish & Marvin sold for the Lincoln Trust Company, executors of the estate of the late Joseph K. Gwinn, forty-five acres and an old New England farmhouse and several outbuildings, between Briarcliff Manor and Chappaqua, N. Y., to R. Kidde, who plans to make extensive improvements. The same brokers sold for Northrop and Charlotte P. Clarey four lots on Forest avenue, New Rochelle. The new owner contemplates building a brick residence.

J. Clarence Davies sold to the A. S. M. Realty Company, Inc., the stone dwelling, 132x135x irregular, at the northwest corner of Kimball avenue and King avenue, Yonkers.

Bellows & Warren sold at Yonkers a residence at 237 Valentine lane, 40x120, for G. M. Van Reed to H. Rosen.

The building in the course of construction on the northeast corner of Roseville and Seventh avenues, Roseville, N. J., has been leased for W. L. Blanchard to the United States Post Office Department for twenty years. The property is 58x85 and the building will cover the entire ground. The transaction was negotiated through the offices of Joseph L. Feibleman & Co. of Newark, N. J.

Wm. K. Macdonald rented at Woodmere for Mrs. Estelle V. Wisendanger to Henry D. Bigelow, a house on Irving Place; for Miss Jennie Brower, her house on East Broadway to H. Hamilton Holden; for Miss Josephine Brower, her house on Benton street to Dr. Emil Schill; also furnished for the summer for Neuman E. Sprague, his house in Woodmere Park, to Geo. A. Fuller; in Cedarhurst for Miss Farrel, her house on Locust avenue, to Leonard J. Wyeth.

William P. Jones and William Hibbard sold for Mrs. Louis Bennett to Fred Moersner, two lots each 25x100, on the west side of Rutland Road, 450 feet south of Grand avenue, Freeport, L. I.

MARKET NEWS NOTES.

Samuel H. Martin has been appointed agent of the five story apartment house at 128 West Sixty-third street.

Loton H. Slawson Company has been appointed agent for 120 East Thirtieth street.

The Q-T-J Corporation, Inc., of Flushing has recently been formed, with a capitalization of $30,000. The officers are James H. Quinlan, president; Ira L. Terry, vice-president, and Walter M. Johnson, secretary and treasurer. The papers of incorporation provide that the concern may legally engage in practically any pursuit.

Porter & Co. and J. Clarence Davies were the brokers in the recent sale of the plot on the north side of East 132d street, 300 feet east of Cypress avenue, to the A. C. Chesley Company.

Samuel Cowen was associated with Horace S. Ely & Co. in the sale of the building at 2002 Second avenue to B. Sachs.

Sigmund Klein is the buyer of the apartment 260 West Ninety-ninth street, Lena Reich of 147 and 151 West Ninety-eighth street, Isaac Langner of the northeast corner of Avenue D and Fourth street, William J. McLaughlin of 70 East Ninety-third street and Diedrich Klingenberg of 447 West Forty-first street, all reported sold recently.

Frederick Hodscher is the buyer of the six story building at the northwest corner of Lafayette and Bond streets, sold recently.

Business Troubles

PETITIONS IN BANKRUPTCY.

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

ABRAHAM ZEIKOWITZ, grocer, 1355 Third avenue, involuntary, on behalf of three creditors. Liabilities are given as $5,000 and assets as $1,000. Petitioning creditors and amounts claimed are: Wilson & Co., $293; Sarah E. Rabinowitz, $246; William J. Quinn, $216. Leon Dashew is attorney for the petitioners.

COUNTESS DRESS AND COSTUME CO., Inc., dresses, 12 East Thirty-third street, involuntary, on behalf of three creditors. Petitioning creditors and amounts claimed are: F. Harrison, $869; F. Blitz, $74; Daniel Cietz, $275. Gobel & Brand are attorneys for the petitioners.

MAURICE H. ROSNER AND JACOB WEISS, trading as the Rensor Co., 160 Broadway, involuntary, on behalf of three creditors. Liabilities are given as $5,500 and assets as $1,000. Petitioning creditors and amounts claimed are: Louis Sacks, $106; L. D. Manufacturing Corp., $284; Shalom & Co., $168. Greenbaum, Wolff & Ernst are attorneys for the petitioners.

PIETRO SCOGLIO DI NATALE, salesman, 5 East Seventy-fourth street, voluntary, who places his liabilities at $32,959, all unsecured claims, and assets at $11,213, unliquidated claims. Sobel & Brand are attorneys for the bankrupt.

AMERICAN PROCESS CO., INC., dyeing, bleaching, &c., 386 Second avenue, involuntary, on behalf of three creditors. Petitioning creditors and amounts claimed are: Henry V. Rabinowitz, $1,531; Irma C. Hintze, $799; Color Service Corporation, Inc., $131. Samuel Fingerhuh is attorney for the petitioners.

ABRAHAM GALIN, trading as the American Wholesale Confectionery Co., candy jobber, 547 Brook avenue, Bronx, involuntary, on behalf of three creditors. Liabilities are given as $10,000 and assets as $2,500. Petitioning creditors and amounts claimed are: Elfrieda Schmidt, $23; Jacob Krakower, $108; Charles H. Oppenheimer, $392. Marcus Helfand is attorney for the petitioners.

MAX FARBER and BENJAMIN WERTZBERGER, trading as the Paris Bakery and Restaurant, 480 Seventh avenue, voluntary, who place their liabilities at about $3,000, and no assets. Charles Goldenberg is attorney for the bankrupts.

AFRICAN TILE COMPANY OF TUNIS, INC., dealers in tiles, 110 East Fifty-ninth street, involuntary, on behalf of North and Herbert Company. Alley, Leo & Voorhees are attorneys for the petitioners.

SAM ZITTERER, trading as the Lenox Phonograph Shop, retail phonographs, 113 West 116th street, involuntary, on behalf of Samuel Spiro, who claims $733. Joseph Krinsky and Henry O. Kahan are attorneys for the petitioner.

SAMUEL, PHILIP, SIDNEY and IRVIN HYMES, trading as Samuel Hymes & Son, cotton goods, 199 Greene street, involuntary, on behalf of L. A. Tritchman, who claims $1,500. Allen R. Memhard is attorney for the petitioner.

SCHEDULES IN BANKRKUPTCY.

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

WORTHINGTON MANUFACTURING CORPORATION, against whom a petition was filed, show liabilities of $155,071, of which $100,000 are secured claims and $52,632 unsecured claims, and assets of $72,551, of which $3,700 is stock in trade, $32,000 machinery, tools, &c., $4,427 debts due on open accounts, $12,604 other personal property, $12,500 real estate, and $7,020 deposits of money in banks or elsewhere. Hanlon & De Lacy are attorneys for the bankrupt.

RECEIVERS IN BANKRUPTCY.

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

ALBERT SHIRT COMPANY, Hyman and Louis Corn, trading as the Albert Shirt Co., shirts, 142 Franklin street; Edward S. Malone, bond of $3,000.

AMERICAN FUR AND PELT TRADING COMPANY, pelt and skins, 158 West Twenty-sixth street; Edward S. Malone, bond $1,000.

BENJAMIN BEHR, retail cigars, 6 Penn Arcade, Thirty-fourth street and Seventh av.; Walter L. Bryant, temporary receiver, bond of $1,000.

MAURICE H. ROSNER and JACOB WEISS, trading as the Rensor Company, jewelry, 1604 Broadway; Lewis H. Saper, temporary receiver, bond of $1,000.

COUNTESS DRESS AND COSTUME COMPANY, dresses, 12 East Thirty-third street; Walter L. Bryant, temporary receiver, with a bond of $1,000.

JUDGMENTS FILED.

MANHATTAN.

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

B. SEABOLDT CORP.—American Lithographic Co.	$1,351.90
BOLZER, Aaron A.—J. Brock	397.70
BRAUN, Geo. J.—M. Selig	555.40
BATES, Lillian E.—Babies Shelter of the Church of the Holy Communion	4,497.15
BERGER, Louis J. and Samuel M. (Reading Hat and Cap Co.)—E. Surut et al.	1,528.70
BRELLA PATENT MFG. CO., INC.—Sinclair & Valentine Co. et al.	699.57
CULVER, Abel I.—City Natl. Bank of Philadelphia	4,853.70
CONHEIM, Richard J.—G. W. Welsh et al.	1,047.86
CALVO, Arturo — MacDonald & Campbell	108.53
CALLENDER & CO., LTD.—W. O. Birg	521.75
COWEN, Abe—Leonard Coal Co., Inc.	204.41
COMINSKY, Joseph (Empire Clothing Co.)—H. Steinberg	869.10
CHARLES O. SODERSTROM & CO., INC.—A. Brumman	931.91
CASEY, Wm. J. and Mary I.—M. V. MacDougall	2,194.72
SAME—Same	2,261.99
COHEN, David—L. Weissman	128.75
CITLER, Sarah—H. E. Cordero	121.15
DAVIDSON, Louis—M. Iser	250.65
EHRICH, Wm. J., Alfred G. Bernheimer & Howard Buck (Ehrich & Co.)—Guaranty Trust Co. of N. Y. costs	118.96
ELISBERG, HOTEL CONSTRUCTION CO., INC.—St. Paul Fire & Marine Ins. Co., Inc.	264.67
FLEISHER, Herman, and William Hechier—M. Schnur	319.26
FREEMAN, Wm. G.—J. Flannigan	730.04
SAME—Same	796.99
FRIEDMAN, William—Westchester Co. Society for the Prevention of Cruelty to Children	252.99
GREEN Charles H.—Scandinavian-American Line costs	109.10
GROLITZER, Ida, and Nicholas Bozza—People, &c.	500.00
GEORGE ORLOVE & CO., INC.—H. Bessler	617.70
GLOBE WERNECKE CO.—City of New York, costs	105.00
GREENBERG, Harry; Morris Pollock and Benjamin Schwartz (Greenberg, Pollock & Schwartz)—E. Greenberg	1,880.35
GRAVES, Morris, and Marx Hecht—A. Spencer	641.41
HUFFE, John—J. B. Payne, costs	119.35
HENRY, Joseph J.—B. Bogert	1,475.25
HEINSON, Adam—L. Isson	531.36
HILLFIELD, INC.—S. Elfrus	271.30
HITCHCOCK, Raymond, and E. Ray Goetz—J. Welch	1,944.60
HUFFE, Michael (gdn.)—J. B. Payne, costs	119.35
ITALIAN PRESS PUB. ASSN., INC., and Francis X. Sancuso—C. Migliaccio	1,632.92
JANSSEN, August—City of N. Y.	105.00
JOHNSON, Arthur H.—C. H. Plass	2,007.08
KITTRIDGE, Florence E.—E. T. Wingenbach	400.00
KRESGE, John H.—R. C. Longenecker	161.73
KRUSTEFF, Robert—R. Fischer	220.41
KEATINGE, Joseph M.—J. M. Hand et al.	157.70
KANCUSE, Moses S.—M. Mendel	241.70
KREISLBERG PRODUCTIONS, INC.—A. Allen	105.20
LANGMAN, M.—J. L. Huking	200.20
LEIGHTON, Adelaide—D. G. Larocca et al.	881.70
LENNON, Gordon E.—I. B. Horner	232.27
LIBERTY SHIP & DRY DOCK SUPPLY CORP.—Merrill Bros.	354.82
MINELLA, Nick—I. Bleier et al.	157.00
MARCUS, Milton, and Henry Abrams—Morris & Co.	16,701.63
MILSTEIN, Samuel—Butler Bros.	285.30
MULCAHY, Daniel—W. B. Reed	119.90
MELCHING, Delbert R.—McCready Publishing Co.	130.27
McALEER, Bridget, admx.—Park Iron Works, Inc., costs	123.90
NUSSO, Frank—E. Grebert	1,179.55
NEUWIRTH, Harry, and Adolph (Neuwirth & Co.)—P. S. Lerner et al.	1,051.70
PARK & FOLLFORD—C. Duggan	2,132.96
PREDMORE, Henry S.—Atlantic National Bank of City of New York	11,563.83
PACKARD, Harry (Ashton Packard & Co.)—W. Cleck	161.70
RUGGIERO, Emilio—Irving National Bank of New York	6,641.16
RABINOWITZ, Louis, and Pincus Bleich—M. Fabricant	158.15
RUBINI, Joseph—Damman Bros.	435.01
REMIE, John—Meurer Steel Barrel Co.	645.20
RITTER, Samuel P.—L. Winkel	1,714.50
STENCIL PHONOGRAPH MFG. CO., INC.—W. R. Wisser	581.89
STEINBERG, Herman—J. Cominsky	896.10
SPECTOR, Irving (Star Vulcanizing Co.)—Firestone Tire and Rubber Co.	101.51
SCHLOSSBERG, Arthur J.—S. Di Date	1,039.20
STERN, Eva—F. Bromberg, costs	120.99
SUGARMAN, Solomon C.—W. Friedday et al.	269.20
SADACCA, Henri (Sadacca Bros.)—I. Blumberg	886.40
SCHAEDLER, Eugene P.—H. Reiss et al.	186.55
SCHINDLER, Israel, and Louis Rosenblum—M. H. Westin et al.	377.21
SMITH, Alexander R.—H. Palmer et al.	121.28
TURK & SHERMAN, INC.—J. Schwartz	460.26
THOMPSON, P. Chester—B. P. Boyer	2,389.73
UNION FOOD PRODUCTS CORP.—City Corrugated Paper Products Corp., Inc.	246.98
VAN LINDE, R. Berg—Huntington Golf and Marine Club, Inc.	135.42
WAR RECORD PUBLISHING CO., INC.—National Credit Office	265.70

BRONX.

COHEN, David—L. Weissman	128.75
JOHNSTONE, John E.—J. Jarvitz	42.98
MOLLER, William—J. Stoll	319.91
OTMER, Morris—D. L. Schechter	157.97
SECULAR TRADING CO., James Secular and S. Kofsky & Co., Inc.—S. Menzin	703.21

SATISFIED JUDGMENTS.

MANHATTAN.

The first name is that of the debtor; the second that of the creditor and date when judgment was filed.

PINKOWITZ, Isidore, and Jacob—L. Fogel; Jan. 26, 1921	$200.00
TIFFANY, Anne—H. I. Gross Co., Inc.; July 6, 1917	209.53
123-125 WAVERLY PLACE REALTY CO., INC.—L. J. Kreshover, Inc.; July 2, 1920	331.76
HERSCHEL, Bernard B.—Stern Bros.; Nov. 27, 1911	486.33
STAKE, Albert—K. Chambers; July 23, 1914	1,832.28
MONTE, Carmine, and Nicholas Titolo—People, &c.; Jan. 31, 1921 (vacated)	500.00
KOVNER, Louis, Wolf Levin and Benjamin Fishman—C. S. Whitman; June 6, 1910 (cancelled)	3,595.02
SAMERS, Karl, and Baltasar and Sigmund—H. Liedenthal; Nov. 29, 1910	520.13
PREMIUM PRESS—Uptown Building, Inc.; Jan. 18, 1921	557.32
MAKILOUF, Joseph—Scherer, Burnell & Scherer, Inc.; Jan. 31, 1921	1,806.67
MITTENDORF, Alfred D.—A. M. Schannon; Dec. 24, 1920	1,266.33
TRAUB, Sidney, Fred M. Lewis and Nathan K. Hesslein—E. Price; Jan. 13, 1921	1,568.77
F. & M. SCHAEFER BREWING CO.—I. Kanner; June 21, 1920	1,133.72
SAME—I. Kanner; June 21, 1920	5,151.22
GREENBURG, Louis H.—J. Leizerowitz; Sept. 23, 1920	534.55
GREENBERG, Rubin, and Jenny—Same; July 15, 1920	543.71
GREENBERG, Louis H., Rubin and Jenny—Same; Aug. 10, 1920	526.55

BRONX.

KOLBECK, Magdalena — Roseson Realty Co., Inc.; Jan. 14, 1920	65.72

Army Orders.

Special Despatch to THE NEW YORK HERALD.
New York Herald Bureau,
Washington, D. C., Feb. 4.

These army orders have been made public:

INFANTRY—First Lieut. James W. Darr, Nineteenth Infantry, transferred to Twenty-third Infantry, to Camp Travis, and report to commanding general; First Lieut. Albert C. Cleveland, from Raritan Arsenal to Walter Reed General Hospital; First Lieut. John H. Wise, on arrival in United States, assigned to Eleventh Infantry, to Camp Jackson and report to commanding general; First Lieut. Marcel A. Gillis is assigned to Sixty-first Infantry on arrival in United States, to Camp Jackson and report to commanding general; First Lieut. Walter A. Dumas, now attached to Thirty-first Infantry, is assigned to that regiment; Lieut.-Col. Warren A. Christian, aide de camp, now at Camp Meade, to this city and report to Brig.-Gen. Grote Hutcheson and accompany him to New York city; First Lieut. Richard R. Coursey, Fifteenth Machine Gun Battalion; First Lieut. Leo C. Paquet, Fourteenth Machine Gun Battalion, and First Lieut. Russel J. Nelson, Thirteenth Machine Gun Battalion, are transferred to Sixteth Infantry, report to commanding officer that regiment for duty; First Lieut. Frank U. McCoskrie, transferred from Fourteenth Machine Gun Battalion to headquarters Ninth Infantry Brigade, report to commanding general that brigade for duty as member of brigade staff; Lieut.-Col. William R. Kendrick, relieved Twenty-third Infantry at Camp Travis, to Camp Jessup, and assume command that camp, relieving Major Robert C. Eddy, Quartermaster Corps, who, thus relieved, will report to Lieut.-Col. Kendrick for assignment; Second Lieut. Evan J. Morris, relieved Camp Benning, to Edgewood Arsenal, and report to commanding officer for duty; Major J. C. P. Bartholf, Eighteenth Infantry, relieved that regiment, report commanding general First Infantry Brigade, Camp Dix, for duty as brigade executive.

QUARTERMASTER CORPS—Major Edmund de T. Ellis, appointed special inspector for deteriorated supplies and unserviceable property for the Atlantic depot and abandoned camps under that depot, vice Capt. Thomas Kenny, Major Alfred W. Wilson, relieved in office Quartermaster-General, to New York city and report to Quartermaster-General intermediate depot for assignment; Major Samuel S. Bryant, relieved at Jeffersonville, Ind., to Camp Upton and report to commanding officer for duty as quartermaster, relieving Major George H. Steel who, thus relieved, will report to Major Bryant for duty as assistant; Capt. Thomas W. Woodward, Camp Taylor; Capt. Abram Y. Brewer, Boston; First Lieut. Harvey A. Tonnesen, Fort Clark; First Lieut. Lloyd Zuppan, Fort McIntosh, and First Lieut. Enoch Graf, Fort Sill, relieved from duty and station, to San Francisco and report to commanding general Ninth Corps Area for temporary duty, then to Philippine Island on transport sailing about April 5, on arrival at Manila report to commanding general Philippine Department for assignment; Capt. Arthur L. Lemon, Philadelphia; Capt. Jerome G. Pond, Madison Barracks, and First Lieut. John R. Holt, Fort William, relieved present assignment and duties, to New York city and report to commanding general Second Corps Area, Governors Island, for temporary duty, then to Panama Canal Zone on transport sailing about March 10, on arrival proceed to Quarry Heights, Balboa Heights, Canal Zone, and report to commanding general Panama Canal Department for assignment.

AIR SERVICE—Capt. Harvey W. Cook, now at Fort Crook, will report to commanding general Seventh Corps Area for duty as assistant to air service officer; First Lieut. Orlo H. Quinn, from March Field to Fairfield air intermediate depot, and report to commanding officer for duty; First Lieut. Ennis C. Whitehead, from March Field to Fort Sam Houston and report to commanding general Eighth Corps Area for assignment with First Pursuit Group.

MISCELLANEOUS—First Lieut. Edwin W. Godbold, cavalry, is assigned to Sixteenth Cavalry, proceed from Camp Dix to Fort Sam Houston and report to commanding officer of regiment for duty; Major Edgar W. Burr, cavalry, relieved as assistant military attache Mexico City, to this city and report to Director Military Intelligence Division for temporary duty, then report to Adjutant General for assignment; Capt. Albert F. Griffiths, Medical Corps, honorably discharged; Major Leroy Reeves, Judge Advocate, relieved in office of Judge Advocate General, this city, to Fort Benjamin Harrison and report for duty as assistant to Corps Area Judge Advocate; Major John M. Hewitt, Medical Corps, relieved at station hospital, Fort Sam Houston, to Camp Jesup and report to commanding officer; First Lieut. Kenneth E. Rubin, Veterinary Corps, relieved general supply depot, San Antonio, report to commanding general Second Division, Camp Travis; Col. Alexander M. Miller, cavalry, Fort Crook, Neb., and Major John G. Pegram, cavalry, Washington, are relieved from detail in Adjutant-General's department to Fort Riley and report to commandant cavalry school for field officers' course, beginning February 17.

ART SALES.

SECOND AND LAST SESSION
TO-DAY (SATURDAY), 2 P. M.
ALL THE
Elegant Bronzes, Works of Art, Paintings,
100 PERSIAN RUGS and HALL RUNNERS,
Fine Laces, Superb Draperies, Furniture de Luxe for the Drawing, Living and Dining Rooms,
Including the Entire Mahogany Office Equipment belonging to a well-known New York Wall St. Broker,
Will Be Sold To-Day (Saturday), 2 P. M.
DARLING & CO., Louis Van Brink, Auct'r.
242 Fifth Ave., 27th-28th Sts.

BY PUBLIC AUCTION
TO-DAY, AT 2 P. M., IN
SILO'S
Fifth Ave.
Art Galleries
40 E. 45th St.
S. W. COR.
Vanderbilt Ave.
James P. Silo & Son, Auctioneers
WILL SELL
A Valuable Collection
OF
ANTIQUE & MODERN
Persian and Chinese
Rugs & Carpets
GATHERED BY
Mr. Pierre Filippucci,
THE WELL-KNOWN CONNOISSEUR AND RUG EXPERT
NOTE—This collection consists of very rare antique and modern specimens for collectors and connoisseurs.
ON VIEW TO TIME OF SALE

This Saturday at 2
AT 15 & 17 EAST 30TH ST.
Unrestricted Public Auction
OF THE PRIVATE COLLECTION OF
OIL PAINTINGS
representing the following artists: Georges Washington, Saint Piere, Von Saul, Vantucci, Mayer, Montenaird, Bruce Crane, Des Champs, Munoz, Basel, Tzyowsky, Kowaski, Courbet, Embascardre, Corot, Galamy, Liame, Fanatta, Camille Ramos, Albentos, Gigli, Etc.
Removed from the Palatial Residence of the late
FRANCIS S. KINNEY,
Kinnelon, Butler, N. J.
By Order of Messrs. Warren and Morris S. Kinney.
SAMUEL KREISER, AUCTIONEER.

SALES AT AUCTION.

U. S. PUBLIC AUCTION SALE.—Salvage Branch, O. D. Q. M., Brooklyn, New York, will sell at Public Auction, commencing 10 A. M. February 8, 1921, at Army Supply Base, 58th St. and 1st Avenue, Brooklyn, New York, an assortment of material and articles no longer needed by the Government, consisting of blankets, mattresses, pillows, tents, tent flies, paulins, trench coats, assorted underwear, miscellaneous articles of clothing, trunk lockers, steel clothing lockers, stoves, scrap iron, hospital equipment, consisting of ear, nose and throat sets, general operating sets, gentlo urinary sets and numerous other articles. Particulars on application to the Officer-in-Charge.

SALES AT AUCTION.

SALES TO-DAY 2 P. M.
At the Galleries of
FIFTH AVENUE AUCTION ROOMS Inc.
Cor. 25th St. 333-341 Fourth Ave.
Desirable Home Furnishings
for the Living Room, Library, Dining and Bed Rooms in sets and odd pieces.
Oil Paitings, Water Colors.
Engravings, Porcelains, Bronzes, Glassware, Silver Plate, &c.