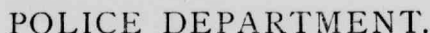


NUMBER 2, 30Q.



S. C. HAWLEY, Chief Clerk.

John Shaner, of Engine Co. No. 39, is totally and permanently mentally disabled for the performance of his duties, and that such disability was caused in or induced by the actual performance of the duties of his position : therefore be it







## OFFICIAL DIRECTORY

**STATEMENT OF THE HOURS DURING WHICH**  
all the Public Offices in the City are open for business, and at which each Court regularly opens and adjourns, as well as of the places where such offices are kept and such Courts are held; together with the heads of Departments and Courts.

## EXECUTIVE DEPARTMENT.

**Mayor's Office.**  
No. 6 City Hall, 10 A. M. to 3 P. M.  
**WILLIAM R. GRACE, Mayor;** JOHN TRACEY, Chief Clerk; WILLIAM M. IVINS, Secretary.

**Mayor's Marshal's Office.**  
No. 7 City Hall, 10 A. M. to 3 P. M.  
**CHARLES REILLY, First Marshal.**

**Permit and License Bureau Office.**  
No. 1 City Hall, 10 A. M. to 3 P. M.  
**DANIEL S. HART, Registrar.**

**Sealers and Inspectors of Weights and Measures.**  
No. 7 City Hall, 10 A. M. to 3 P. M.  
**WILLIAM EYLER, Sealer First District;** THOMAS BRADY, Sealer Second District; JOHN MURRAY, Inspector First District; JOSEPH SHANNON, Inspector Second District.

## LEGISLATIVE DEPARTMENT.

**Office of Clerk of Common Council.**  
No. 8 City Hall, 10 A. M. to 4 P. M.  
**President Board of Aldermen.**  
**FRANCIS J. TWOMEY, Clerk Common Council.**

## DEPARTMENT OF PUBLIC WORKS

**Commissioner's Office.**  
No. 31 Chambers street, 9 A. M. to 4 P. M.  
**HUBERT O. THOMPSON, Commissioner;** FREDERICK H. HAMLIN, Deputy Commissioner.

**Bureau of Water Register.**  
No. 31 Chambers street, 9 A. M. to 4 P. M.  
**JOHN H. CHAMBERS, Register.**

**Bureau of Incumbrances.**  
No. 31 Chambers street, 9 A. M. to 4 P. M.  
**JOSEPH BLUMENTHAL, Superintendent.**

**Bureau of Lamps and Gas.**  
No. 31 Chambers street, 9 A. M. to 4 P. M.  
**STEPHEN MCCORMICK, Superintendent.**

**Bureau of Streets.**  
No. 31 Chambers street, 9 A. M. to 4 P. M.  
**JAMES J. MOONEY, Superintendent.**

**Bureau of Sewers.**  
No. 31 Chambers street, 9 A. M. to 4 P. M.  
**STEVENSON TOWLE, Engineer-in-Charge.**

**Bureau of Chief Engineer.**  
No. 31 Chambers street, 9 A. M. to 4 P. M.  
**JOHN C. CAMPBELL, Chief Engineer.**

**Bureau of Street Improvements.**  
No. 31 Chambers street, 9 A. M. to 4 P. M.  
**GEORGE A. JEREMIAH, Superintendent.**

**Bureau of Repairs and Supplies.**  
No. 31 Chambers street, 9 A. M. to 4 P. M.  
**THOMAS KEECH, Superintendent.**

**Bureau of Water Purveyor.**  
No. 31 Chambers street, 9 A. M. to 4 P. M.  
**DANIEL O'REILLY, Water Purveyor.**

**Keeper of Buildings in City Hall Park.**  
**JOHN F. SLOPER, City Hall.**

## FINANCE DEPARTMENT.

**Comptroller's Office.**  
Nos. 19 and 20 New County Court-house, 9 A. M. to 4 P. M.  
**ALLAN CAMPBELL, Comptroller;** RICHARD A. STORIS, Deputy Comptroller.

**Bureau for the Collection of Taxes.**  
First floor Brown-stone Building, City Hall Park.  
**MARTIN T. MCMAHON, Receiver of Taxes;** ALFRED VREDENBURG, Deputy Receiver of Taxes.

**Bureau of the City Chamberlain.**  
No. 18 New County Court-house, 9 A. M. to 4 P. M.  
**J. NELSON TAPPAN, City Chamberlain.**

**Auditing Bureau.**  
No. 19 New County Court-house, 9 A. M. to 4 P. M.  
**DANIEL JACKSON, Auditor of Accounts.**

**Bureau of Arraers.**  
No. 5 New County Court-house, 9 A. M. to 4 P. M.  
**ARTEMAS CADY, Clerk of Arraers.**

## LAW DEPARTMENT

**Office of the Counsel to the Corporation.**  
Staats Zeitung Building, third floor, 9 A. M. to 5 P. M.  
**WILLIAM C. WHITNEY, Counsel to the Corporation;** ANDREW T. CAMPBELL, Chief Clerk.

**Office of the Public Administrator.**  
No. 49 Beekman street, 9 A. M. to 4 P. M.  
**ALGERNON S. SULLIVAN, Public Administrator.**

**Office of the Corporation Attorney.**  
No. 49 Beekman street, 9 A. M. to 4 P. M.  
**WILLIAM A. BOYD, Corporation Attorney.**

## POLICE DEPARTMENT.

**Central Office.**  
No. 300 Mulberry street, 9 A. M. to 4 P. M.  
**STEPHEN B. FRENCH, President;** SETH C. HAWLEY, Chief Clerk.

**DEPARTMENT OF CHARITIES AND CORRECTION.**  
**Central Office.**  
No. 66 Third avenue, corner Eleventh street, 8:30 A. M. to 5:30 P. M.  
**TOWNSEND COX, President;** GEORGE F. BRITTON, Secretary.

## FIRE DEPARTMENT.

**Headquarters.**  
Nos. 155 and 157 Mercer street.  
**VINCENT C. KING, President;** CARL JUSSEN, Secretary.

**Bureau of Chief of Department.**  
**ELI BATES, Chief of Department.**

**Bureau of Inspector of Combustibles.**  
**PETER SEERY, Inspector of Combustibles.**

**Bureau of Fire Marshal.**  
**GEORGE H. SHELTON, Fire Marshal.**

**Bureau of Inspection of Buildings.**  
**WM. P. ESTERBROOK, Inspector of Buildings.**

**Office hours, Headquarters and Bureaus, from 9 A. M. to 4 P. M. (Saturdays to 3 P. M.).**

**Fire Alarm Telegraph.**  
**J. ELLIOT SMITH, Superintendent of Telegraph.**

**Repair Shops.**  
Nos. 128 and 130 West Third street.  
**JOHN MCCABE, Captain-in-Charge, 8 A. M. to 5 P. M.**

**Hospital Stables.**  
No. 109 Christie street.  
**DEDERICK G. GALE, Superintendent of Horses.**

## HEALTH DEPARTMENT.

No. 301 Mott street, 9 A. M. to 4 P. M.  
**CHARLES F. CHANDLER, President;** EMMONS CLARK, Secretary.

## DEPARTMENT OF PUBLIC PARKS

No. 36 Union square, 9 A. M. to 4 P. M.  
**EDWARD P. BARKER, Secretary.**

**Civil and Topographical Office.**  
Arsenal, 64th street a d 5th avenue, 9 A. M. to 5 P. M.  
**Office of Superintendent of 23d and 24th Wards.**  
Fordham 9 A. M. to 5 P. M.

## DEPARTMENT OF DOCKS.

Nos. 117 and 119 Duane street, 9 A. M. to 4 P. M.  
**EUGENE T. LYNCH, Secretary.**

**DEPARTMENT OF TAXES AND ASSESSMENTS**  
Brown-stone Building, City Hall Park, 9 A. M. to 4 P. M.  
**THOMAS B. ASTEN, President;** ALBERT STORER, Secretary.

## BOARD OF ASSESSORS.

Office, City Hall, Room No. 12, 9 A. M. to 4 P. M.  
**WM. H. JASPER, Secretary.**

## BOARD OF EXCISE.

Corner Mulberry and Houston streets, 9 A. M. to 4 P. M.  
**WILLIAM P. MITCHELL, President;** J. B. ADAMSON, Chief Clerk.

## SHERIFF'S OFFICE.

Nos. 3 and 4 New County Court-house, 9 A. M. to 4 P. M.  
**PRATER BOWE, Sheriff;** JOEL O. STEVENS, Under Sheriff.

## REGISTER'S OFFICE.

East side City Hall Park, 9 A. M. to 4 P. M.  
**FREDERICK W. LOEW, Register;** AUGUSTUS T. DOCHARTY, Deputy Register.

## COMMISSIONERS OF ACCOUNTS.

No. 27 Chambers street, 9 A. M. to 4 P. M.  
**WM. PITT SHEARMAN, JOHN W. BARLOW.**

## COMMISSIONER OF JURORS.

No. 17 New County Court-house, 9 A. M. to 4 P. M.  
**THOMAS DUNLAP, Commissioner;** ALFRED J. KEEGAN, Deputy Commissioner.

## COUNTY CLERK'S OFFICE.

Nos. 7 and 8 New County Court-house, 9 A. M. to 4 P. M.  
**WILLIAM A. BUTLER, County Clerk;** J. HENRY FORD, Deputy County Clerk.

## DISTRICT ATTORNEY'S OFFICE.

Second floor, Brown-stone Building, City Hall Park  
9 A. M. to 4 P. M.  
**BENJAMIN K. PHELPS, District Attorney;** MOSES P. CLARK, Chief Clerk.

## JURORS.

**NOTICE**  
**IN RELATION TO JURORS FOR**  
**STATE COURTS**

**OFFICE OF THE COMMISSIONER OF JURORS,**  
New County Court-house,  
New York, July 1, 1880.

**APPLICATIONS FOR EXEMPTIONS WILL BE**  
heard here, from 9 to 4 daily, from all persons hitherto liable or recently serving who have become exempt, and all needed information will be given.

Those who have not answered as to their liability, or proved permanent exemption, will receive a "jury enrollment notice," requiring them to appear before me this year. Whether liable or not, such notices must be answered (in person, if possible, and at this office only) under severe penalties. If exempt, the party must bring proof of exemption; if liable, he must also answer in person, giving full and correct name, residence, etc., etc. No attention paid to letters.

Persons "enrolled" as liable must serve when called or pay their fines. No mere excuse will be allowed or interference permitted. The fines, received from those who, for business or other reasons, are unable to serve at the time selected, pay the expenses of this office, and if unpaid will be entered as judgments upon the property of the delinquents.

All good citizens will aid the course of justice, and secure reliable and respectable juries, and equalize their duty by serving promptly when summoned, allowing their clerks or subordinates to serve, reporting to me any attempt at bribery or evasion, and suggesting names for enrollment. Persons between sixty and seventy years of age, summer absentees, persons temporarily ill, and United States and District Court jurors are not exempt.

Every man must attend to his own notice. It is a misdemeanor to give any jury paper to another to answer. It is also punishable by fine or imprisonment to give or receive any present or bribe, directly or indirectly, in relation to a jury service, or to withhold any paper or make any false statement, and every case will be fully prosecuted.

**THOMAS DUNLAP, Commissioner,**  
County Court-house (Chambers street entrance)

## POLICE DEPARTMENT.

**POLICE DEPARTMENT OF THE CITY OF NEW YORK,**  
300 MULBERRY STREET,  
NEW YORK, JANUARY 6, 1881.

**PUBLIC NOTICE.**

**SEALED ESTIMATES FOR BUILDING A**  
Station-house, Lodging-house, and Prison on Elizabeth street, in the City of New York, will be received at the Central Office of the Department of Police, in the City of New York, until ten o'clock A. M., of Friday, the 21st day of January, 1881.

The person or persons making an estimate shall furnish the same in a sealed envelope, indorsed "Estimate for building a Station-house, Lodging-house, and Prison," and with his or their names or names, and the date of presentation, to the head of said Department, at the said office, on or before the day and hour above named, at which time and place the estimates received will be publicly opened by the head of said Department and read.

The nature and extent of the work to be done, as near as it can be stated, is as follows: The building of a Station-house, Lodging-house, and Prison on the lot belonging to the Corporation of the City of New York, on the west side of Elizabeth street, 100 feet south of Canal street, New York City, to consist of two buildings, one 50 feet by 62 feet 4 inches, of brick, with granite and marble trimmings, four stories and basement high, and covered with a flat roof and galvanized iron cornice, and the other 50 feet by 21 feet 8 inches, of brick, blue stone, and iron, two stories and basement high, and covered with a flat tin roof.

All the old buildings, walls, and other materials now on the lot are to be removed by the Contractor, and shall be his property. And bidders, in making their estimates, will consider the value of such materials.

For further particulars reference must be made to the plans and specifications on file in the office of the Chief Clerk of the Department.

The Police Department reserves the right to reject any or all estimates not deemed beneficial or satisfactory.

No estimate will be accepted from, or a contract awarded to, any person who is in arrears to the Corporation upon debt or contract, or who is a defaulter, as surety or otherwise, upon any obligation to the Corporation.

Any bidder for this contract must be known to be engaged in and well prepared for the business, and must have satisfactory testimonials to that effect; and the person or persons to whom the contract may be awarded will be required to give security for the performance of the contract by his or their bond, with two sufficient sureties, in the penal sum of twenty thousand dollars.

Each estimate shall contain and state the name and place of residence of each of the persons making

the same; the names of all persons interested with him or them therein; and if no other person be so interested, it shall distinctly state that fact; also that it is made without any connection with any other person making an estimate for the same purpose, and is in all respects fair and without collusion or fraud; and that no member of the Common Council, head of a department, chief of a bureau, deputy thereof or clerk therein, or other officer of the Corporation, is directly or indirectly interested therein, or in the supplies or work to which it relates, or in any portion of the profits thereof. The estimate must be verified by the oath, in writing, of the party or parties making the estimate, that the several matters stated therein are in all respects true. Where more than one person is interested, it is requisite that the verification be made and subscribed by all the parties interested.

Each bid or estimate shall be accompanied by the consent, in writing, of two householders or freeholders in the City of New York, with their respective places of business or residence, to the effect, that if the contract be awarded to the person making the estimate, they will, on its being so awarded, become bound as his sureties for its faithful performance; and that if he shall omit or refuse to execute the same, they will pay to the Corporation any difference between the sum to which he would be entitled on its completion and that which the Corporation may be obliged to pay to the person or persons to whom the contract may be awarded at any subsequent letting; the amount in each case to be calculated upon the estimated amount of the work by which the bids are tested. The consent above mentioned shall be accompanied by the oath or affirmation, in writing, of each of the persons signing the same, that he is a householder or freeholder in the City of New York, and is worth the amount of the security required for the completion of this contract, and herein stated, over and above all his debts of every nature, and over and above his liabilities as bail, surety, and otherwise; and that he has offered himself as a surety in good faith, and with the intention to execute the bond required by section 27 of chapter 8 of the Revised Ordinances of the City of New York, if the contract shall be awarded to the person or persons for whom he consents to become surety. The adequacy and sufficiency of the security offered to be approved by the Comptroller of the City of New York.

Should the person or persons to whom the contract may be awarded neglect or refuse to accept the contract within forty-eight (48) hours after written notice that the same has been awarded to him or their bid or proposal, or if he or they accept but do not execute the contract and give the proper security, he or they shall be considered as having abandoned it and as in default to the Corporation, and the contract will be readvertised and relet as provided by law.

Plans may be examined at the specifications and blank proposals obtained by application to the undersigned, at his office in the Central Department.

By order of the Board,  
**S. C. HAWLEY,**  
Chief Clerk.

**POLICE DEPARTMENT OF THE CITY OF NEW YORK,**  
PROPERTY CLERK'S OFFICE,  
ROOM NO. 39, NO. 300 MULBERRY STREET,  
NEW YORK, DECEMBER 8, 1880.

**OWNERS WANTED BY THE PROPERTY**  
Clerk of the Police Department of the City of New York, Room No. 39, 300 Mulberry street, for the following property now in his custody without claimants: Boats, iron, rope, male and female clothing, gold and silver watches, boots, shoes, trunks and contents, revolvers, canton flannels, corks, cigars, etc.; also small amount of money found and taken from prisoners by Patrolmen of this Department.

**C. A. ST. JOHN,**  
Property Clerk.

## LEGISLATIVE DEPARTMENT.

**THE COMMITTEE ON PUBLIC WORKS OF**  
the Board of Aldermen will meet every Monday at two o'clock P. M., at Room No. 8 City Hall.

**HERLEY,**  
**THOMAS SHEELS,**  
**JOHN MCCLAVE,**  
**HENRY HAFEN,**  
**BERNARD KENNEY,**  
Committee on Public Works.

## SUPREME COURT.

In the matter of the application of the Department of Public Parks, for and in behalf of the Mayor, Aldermen and Commonalty of the City of New York, relative to the opening of a certain road, avenue, or parkway, known as the Spuyten Duyvil Parkway (although not yet named by proper authority), and streets connecting same with Broadway, from the Spuyten Duyvil & Port Morris Railroad to Broadway, in the City of New York.

**WE, THE UNDERSIGNED COMMISSIONERS**  
of Estimate and Assessment in the above-entitled matter, hereby give notice to the owner or owners, occupant or occupants, of all houses and lots, and improved or unimproved lands affected thereby; and to all others whom it may concern, to wit:

I.—That we have completed our estimate and assessment, and that all persons interested in these proceedings, or in any of the lands affected thereby, and who may be opposed to the same, do present their objections in writing, duly verified, to Chester A. Arthur, Esq., our Chairman, at the office of the Commissioners, No. 9 Chambers street, Room No. 51, in the said city, on or before the 31st day of January, 1881; and that we, the said Commissioners, will hear parties so objecting within the ten week days next after the said 31st day of January, 1881, and for that purpose will be in attendance at our said office on each of said ten days, at 2 o'clock P. M.

II.—That the abstract of the said estimate and assessment, together with our maps, and also all the affidavits, estimates and other documents which were used by us in making our report, have been deposited in the office of the Department of Public Works, in the City of New York, there to remain until the 1st day of February, 1881.

III.—That the limits embraced by the assessment aforesaid, are as follows, to wit: All those lots, pieces, or parcels of land situate, lying, and being within the following boundaries:

Commencing at a point where the northerly line of said Parkway intersects the easterly line of the Spuyten Duyvil Railroad Company; thence running northerly along the line of said railroad, and the easterly line of Hudson River Railroad Company to the northerly line of the City of New York; thence easterly along the northerly line of the City of New York to the westerly line of the Croton Aqueduct; thence southerly along the westerly line of the Croton Aqueduct to the former boundary line between Kingsbridge and West Farms; thence in a southerly direction along the said boundary to the easterly line of the Spuyten Duyvil Railroad; thence following the line of said railroad until it reaches the point of beginning.

IV.—That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term thereof, to be held at the Chambers thereof, in the New County Court-house, at the City Hall, in the City of New York, on the tenth day of February, 1881, at the opening of the Court on that day, and that then and there, or as soon thereafter as counsel can be heard thereon, a motion will be made that the said report be confirmed.

Dated New York, December 20, 1880.

**CHESTER A. ARTHUR,**  
**NATHANIEL JARVIS, Sr.,**  
**SAMUEL A. LEWIS,**  
Commissioners.

In the matter of the application of the Commissioners of the Central Park, for and in behalf of the Mayor, Aldermen and Commonalty of the City of New York, relative to the opening of Seventy-fourth street, from Eighth avenue to the Hudson river, in the City of New York.

**WE, THE UNDERSIGNED COMMISSIONERS**  
of Estimate and Assessment in the above-entitled matter, hereby give notice to the owner or owners, oc-

cupant or occupants, of all houses and lots and improved or unimproved lands affected thereby, and to all others whom it may concern, to wit:

I.—That we have completed our estimate and assessment, and that all persons interested in these proceedings, or in any of the lands affected thereby, and who may be opposed to the same, do present their objections, in writing, duly verified, to Frederick Smyth, Esq., our Chairman, at the office of the Commissioners, No. 82 Nassau street (Room No. 22), in the said city, on or before the thirty-first day of January, 1881, and that we, the said Commissioners, will hear parties so objecting within the ten week days next after the said thirty-first day of January, 1881, and for that purpose will be in attendance, at our said office, on each of said ten days, at 2 o'clock P. M.

II.—That the abstract of the said estimate and assessment, together with our maps, and also all the affidavits, estimates and other documents which were used by us in making our report, have been deposited in the office of the Department of Public Works in the City of New York, there to remain until the second day of February, 1881.

III.—That the limits embraced by the assessment aforesaid are as follows, to wit: All those certain lots, pieces or parcels of land, situate, lying and being in said City, and which, taken together, are bounded and joined as follows, to wit: Northerly, by the centre line of the blocks between Seventy-fourth and Seventy-fifth streets; southerly, by the centre line of the blocks between Seventy-third and Seventy-fourth streets; easterly by the centre line of the Eighth avenue, and westerly, by the established bulkhead line of the Hudson river.

IV.—That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term of said Court, to be held at the Chambers thereof in the County Court-house in the City of New York, on the tenth day of February, 1881, at the opening of the Court on that day, and that then and there, or as soon thereafter as counsel can be heard thereon, a motion will be made that the said report be confirmed.

Dated New York, December 20th, 1880.

**FREDERICK SMYTH,**  
**JACOB F. OAKLEY,**  
**WILLIAM M. TWEED, Jr.,**  
Commissioners.

In the matter of the application of the Department of Public Works, for and on behalf of the Mayor, Aldermen and Commonalty of the City of New York, relative to the opening of One Hundred and Eighth street, from Fifth avenue to the bulkhead line, Harlem river, in the City of New York.

**WE, THE UNDERSIGNED COMMISSIONERS**  
of Estimate and Assessment in the above-entitled matter, hereby give notice to the owner or owners, occupant or occupants, of all houses and lots, and improved or unimproved lands affected thereby, and to all others whom it may concern, to wit:

First.—That we have completed our estimate and assessment, and that all persons interested in these proceedings, or in any of the lands affected thereby, and who may be opposed to the same, do present their objections in writing, duly verified, to Rufus F. Andrews, Esq., our Chairman, at the office of the Commissioners, No. 217 Broadway, in the City of New York, on or before the 31st day of January, 1881, and that we, the said Commissioners, will hear parties so objecting within the ten week days next after said 31st day of January, 1881, and for that purpose will be in attendance at said office on each of said ten days, at 2 o'clock in the afternoon.

Second.—That the abstract of the said estimate and assessment, together with our maps, and also all the affidavits, estimates and other documents which were used by us in making our report, have been deposited in the office of the Department of Public Works in the City of New York, there to remain until the 31st day of January, 1881.

Third.—That the limits embraced by the assessment aforesaid are as follows, to wit: All those lots, pieces or parcels of land, situate, lying and being within the following described lines, viz:

Commencing at a point on the easterly side of Fifth avenue, distant one hundred feet and eleven inches southerly from the southerly line of One Hundred and Eighth street, and running thence easterly and always at one hundred feet and eleven inches from the said southerly side of One Hundred and Eighth street to the bulkhead line of the Harlem river; thence northerly along said bulkhead line to a point which would be a continuation of a line parallel to One Hundred and Eighth street, and distant one hundred feet and eleven inches northerly from the northerly side thereof; thence westerly, along said line parallel to One Hundred and Eighth street, and distant always one hundred feet and eleven inches from the northerly side thereof to the easterly side of Fifth avenue; thence southerly along the easterly side of Fifth avenue to the place of beginning, excepting therefrom all the avenues, streets and roads within said boundaries.

Fourth.—That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term thereof, to be held at the Chambers thereof in the County Court-house, at the City Hall, in the City of New York, on the 18th day of January, 1881, at the opening of the court on that day, and that then and there, or as soon thereafter as counsel can be heard thereon, a motion will be made that the said report be confirmed.

Dated New York, November 22, 1880.

**RUFUS F. ANDREWS,**  
**CHARLES H. HASWELL,**  
**ALLEN J. CUMING,**  
Commissioners.

## DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

**DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION,**  
No. 66 THIRD AVENUE,  
NEW YORK, JANUARY 3, 1881.

## PROPOSALS FOR 7,100 TONS WHITE-ASH COAL.

**PROPOSALS, SEALED AND INDORSED AS**  
above, will be received by the Commissioners of Public Charities and Correction, at their office, until 9:30 o'clock A. M., Friday, January 14, 1881, at which time they will be publicly opened and read, by the head of said Department, for furnishing and delivering 7,100 (to be increased at the option of the Commissioners to 22,000) tons of White Ash Coal, of the best quality, and in good order. Each ton to consist of 2,240 pounds. None other will be accepted. All of said coal to be delivered alongside as required, in about the following sizes and quantities, free of all expense, at the following places:

At Blackwell's Island—  
2,800 tons Grate size.  
100 Stove size.  
At Ward's Island—  
2,400 tons Grate size.  
At Bellevue Hospital—  
800 tons Grate size.  
At Hart's Island—  
400 tons Egg size.  
At Steamboat Dock, foot of East Twenty-sixth street, for use of Steamboats, in cargoes of about 200 tons per month—  
600 tons Grate size.

Proposals to state the particular description of coal to be delivered as known in the market, from what mine produced, and all particulars, to enable the Board to arrive at a proper decision.

The award of the contract will be made as soon as practicable after the opening of the bids.

No proposal will be considered unless accompanied by the consent, in writing, of two householders or freeholders of the City of New York, with their respective places of business or residence, to the effect that, if the contract be awarded under that proposal, they will, on its being so awarded, become bound as sureties in the estimated amount of fifty per cent. for its faithful performance, which consent must be verified by the justification of each



of the persons signing the same for double the amount of surety required. The sufficiency of such security to be approved by the Comptroller.

The Department of Public Charities and Correction reserves the right to decline any and all proposals deemed to be for the public interest, and to accept an offer for the whole bid or for any single article included in the proposal, and no proposal will be accepted from, or a contract awarded to, any person who is in arrears to the Corporation upon debt or contract, or who is a defaulter, as surety or otherwise, upon any obligation to the Corporation.

Blank forms of proposals and specifications, which are to be strictly complied with, can be obtained on application at the office of the Department, and all information furnished.

TOWNSEND COX,  
THOMAS S. BRENNAN,  
JACOB HESS,  
Commissioners.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION,  
No. 66 THIRD AVENUE,  
NEW YORK, January 3, 1881.

#### PROPOSALS FOR 485 TONS WHITE-ASH COAL.

PROPOSALS, SEALED AND INDORSED AS above, will be received by the Commissioners of Public Charities and Correction, at their office, until 9.30 o'clock A. M., Friday, January 14, 1881, at which time they will be publicly opened and read, by the head of said Department, for furnishing and delivering 485 tons of White Ash Coal, of the best quality, to be well screened and in good order. Each ton to consist of 2,240 pounds. None other will be accepted. All of said coal to be delivered, as required, in about the following sizes and quantities, free of all expense, at the following places:

At Tombs, Centre Street, First District Prison—  
150 tons Egg size.  
At Jefferson Market, Second District Prison—  
150 tons Egg size.  
At Essex Street, Third District Prison—  
40 tons Egg size.  
At 57th Street, Fourth District Prison—  
25 tons Egg size.  
At 126th Street, Fifth District Prison—  
20 tons Egg size.  
At Fordham, Sixth District Prison—  
10 tons Egg size.  
At No. 66 Third Avenue—  
50 tons Egg size.  
At 99th Street Hospital—  
40 tons Egg size.

Proposals to state the particular description of coal to be delivered as known in the market, from what mine produced, and all particulars, to enable the Board to arrive at a proper decision.

The award of the contract will be made as soon as practicable after the opening of the bids.

No proposal will be considered unless accompanied by the consent, in writing, of two householders or freeholders of the City of New York, with their respective places of business or residence, to the effect that, if the contract be awarded under that proposal, they will, on its being so awarded, become bound as sureties in the estimated amount of fifty per cent. for its faithful performance, which consent must be verified by the justification of each of the persons signing the same for double the amount of surety required. The sufficiency of such security to be approved by the Comptroller.

The Department of Public Charities and Correction reserves the right to decline any and all proposals it deemed to be for the public interest, and to accept an offer for the whole bid or for any single article included in the proposal, and no proposal will be accepted from, or a contract awarded to, any person who is in arrears to the Corporation upon debt or contract, or who is a defaulter, as surety or otherwise, upon any obligation to the Corporation.

Blank forms of proposals and specifications, which are to be strictly complied with, can be obtained on application at the office of the Department, and all information furnished.

TOWNSEND COX,  
THOMAS S. BRENNAN,  
JACOB HESS,  
Commissioners.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION,  
No. 66 THIRD AVENUE,  
NEW YORK, December 29, 1880.

IN ACCORDANCE WITH AN ORDINANCE OF the Common Council, "In relation to the burial of strangers or unknown persons who may die in any of the public institutions of the City of New York," the Commissioners of Public Charities and Correction report as follows:

At Almshouse, Blackwell's Island—James Driscoll; aged 53 years. Nothing known of his friends or relatives.

At Work-house, Blackwell's Island—James Canfield; aged 45 years. Committed December 20, 1880. Nothing known of his friends or relatives.

At Lunatic Asylum, Blackwell's Island—Joseph Willock, transferred from Work-house as help; aged 55 years. Nothing known of his friends or relatives.

At Homoeopathic Hospital, Ward's Island—Anthony Neary; aged 55 years; 5 feet 6 inches high. Had on when admitted, black coat and pants, black felt hat, gaiters. Nothing known of his friends or relatives.

At Hart's Island Hospital—George Valentino; aged 30 years; 5 feet 4 inches high. Nothing known of his friends or relatives.

By Order,  
G. F. BRITTON,  
Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION,  
No. 66 THIRD AVENUE,  
NEW YORK, December 24, 1880.

IN ACCORDANCE WITH AN ORDINANCE OF the Common Council, "In relation to the burial of strangers or unknown persons who may die in any of the public institutions of the City of New York," the Commissioners of Public Charities and Correction report as follows:

At Morgue, Bellevue Hospital, from Twentieth Precinct Station-house—Unknown man; aged about 35 years; 5 feet 6 inches high; brown hair; sandy moustache and chin whiskers; blue eyes. Had on dark mixed cloth suit, white shirt, white knit undershirt and drawers, gray ribbed socks, gaiters.

Unknown man, from Pier 27, East river—Aged about 55 years; 5 feet 6 inches high; no hair. Had on dark chinchilla overcoat, gray striped sack coat, brown cardigan jacket, plaid pants, white shirt, blue striped calico shirt, black diagonal vest, white ribbed drawers, gaiters.

At Homoeopathic Hospital, Ward's Island—Fanny Mullen; age 25 years; 5 feet 4 inches high; gray eyes; brown hair. Had on when admitted, calico wrapper, black cloth sash, black and white shawl, black straw hat. Nothing known of her friends or relatives.

Henry Stevens—Aged 55 years; 5 feet 7 inches high; blue eyes; gray hair. Had on when admitted, black coat and pants, gaiters. Nothing known of his friends or relatives.

At N. Y. City Asylum for Insane, Ward's Island—John Crawford; aged 70 years; 5 feet 9 inches high; gray hair; blue eyes. Admitted February 2, 1877. Nothing known of his friends or relatives.

Peter O'Donnell—Aged 37 years; 5 feet 7 inches high; brown hair; blue eyes. Admitted April 24, 1878. Nothing known of his friends or relatives.

At Hart's Island Hospital—Mary Leary; aged 70 years; 5 feet 2 inches high; light hair; blue eyes. Had on when admitted, black shawl, brown skirt, black dress, black hood. Nothing known of her friends or relatives.

At Branch Lunatic Asylum, Hart's Island—Julia Flynn; aged 40 years; 5 feet 9 inches high; blue eyes; brown hair. Nothing known of her friends or relatives.

By Order,  
G. F. BRITTON,  
Assistant Secretary.

#### DEPARTMENT OF PUBLIC WORKS.

DEPARTMENT OF PUBLIC WORKS,  
COMMISSIONER'S OFFICE, 31 CHAMBERS STREET,  
NEW YORK, December 27, 1880.

#### PUBLIC NOTICE.

HEREAFTER ALL BUSINESS OF THE DEPARTMENT of Public Works will be transacted at No. 31 Chambers street.

HUBERT O. THOMPSON,  
Commissioner of Public Works.

#### THE CITY RECORD.

COPIES OF THE CITY RECORD CAN BE obtained at No. 2 City Hall (northwest corner basement). Price three cents each.

#### FIRE DEPARTMENT.

HEADQUARTERS  
FIRE DEPARTMENT, CITY OF NEW YORK,  
155 and 157 MERCER STREET,  
NEW YORK, November 7, 1878.

NOTICE IS HEREBY GIVEN THAT THE Board of Commissioners of this Department will meet daily at 10 o'clock A. M., for the transaction of business.

By order of the Board,  
VINCENT C. KING, President  
JOHN I. GORMAN, Treasurer,  
CORNELIUS VAN COTT,  
Commissioners  
CARL JUSSEN,  
Secretary

#### ASSESSMENT COMMISSION.

THE COMMISSIONERS APPOINTED BY CHAPTER 550 of the Laws of 1880, to revise, modify, or vacate assessments for local improvements in the City of New York, give notice to all persons affected thereby that the notices required by said act must be filed with the Comptroller of said city and a duplicate thereof with the Council to the Corporation, as follows:

First. As to all assessments confirmed prior to June 9, 1880, on or before November 1, 1880.

Second. As to all assessments confirmed subsequent to June 9, 1880, for local improvements theretofore completed, and as to any assessment for local improvements known as Morning-side avenues, within two months after the dates upon which such assessments may be respectively confirmed.

The notice must specify the particular assessment complained of, the date of confirmation of the same, the party affected thereby, and in a brief and concise manner the objections thereto, showing that the assessment was unfair or unjust in respect to said real estate.

Dated New York, July 13, 1880.  
EDWARD COOPER,  
JOHN KELLY,  
ALLAN CAMPBELL,  
GEORGE H. ANDREWS,  
DANIEL LORD, JR.,  
Commissioners under the Act.

#### FINANCE DEPARTMENT.

ORDER OF THE COMPTROLLER OF THE CITY OF NEW YORK, CONSOLIDATING CERTAIN BUREAUX IN THE FINANCE DEPARTMENT.

SECTION 3 OF CHAPTER 521 OF THE LAWS of 1880, requires that heads of departments shall reduce the aggregate expenses of their respective departments by a reduction of salaries, and confers upon them authority to consolidate bureaux and offices for that purpose, as follows, to wit:

"In making the reduction herein required, every head of department may abolish and consolidate offices and bureaux, and discharge subordinates in the same department."

The Comptroller of the City of New York, in pursuance of the duty imposed and the authority thus conferred upon him, hereby orders and directs that the following Bureaux in the Finance Department shall be consolidated, the consolidation thereof to take effect on the first day of January, 1881, viz:

First—"The Bureau of the Collection of Assessments," and "The Bureau for the Collection of Arrears of Taxes and Assessments and of Water Rents," shall be consolidated as one bureau, and on and after January 1, 1881, shall be known as "The Bureau for the Collection of Assessments and of Arrears of Taxes and Assessments and of Water Rents," and possess all the powers conferred and perform all the duties imposed by law and ordinance upon both of said bureaux, and the officers thereof, the chief officer of which consolidated bureau shall be called "Collector of Assessments and Clerk of Arrears."

Second—"The Bureau for the Collection of the Revenue accruing from rents, and interest on bonds and mortgages, revenue arising from the use or sale of property belonging to or managed by the city," and "The Bureau of Markets," shall be consolidated as one Bureau, and on and after January 1, 1881, shall be known as "The Bureau for the Collection of City Revenue and of Markets," and possess all the powers conferred and perform all the duties imposed by law and ordinance upon both said bureaux, and the officers thereof; the chief officer of which said consolidated Bureau shall be called "Collector of City Revenue and Superintendent of Markets."

CITY OF NEW YORK, FINANCE DEPARTMENT,  
COMPTROLLER'S OFFICE, Dec. 31, 1880.  
ALLAN CAMPBELL,  
Comptroller.

DEPARTMENT OF FINANCE,  
BUREAU FOR COLLECTION OF ASSESSMENTS,  
FIRST FLOOR, ROOM NO. 1, NEW COURT-HOUSE,  
CITY HALL PARK,  
NEW YORK, December 8, 1880.

#### NOTICE TO PROPERTY-HOLDERS.

PROPERTY-HOLDERS ARE HEREBY NOTIFIED that the following assessment list was received this day in this Bureau for collection:

CONFIRMED AND ENTERED DECEMBER 4, 1880.

#### BLOOMINGDALE ROAD CLOSING.

The property affected is embraced within the following boundary, viz: From the north side of 59th street to the south side of 155th street, and from 8th avenue to the Hudson river.

All payments made on the above assessment on or before February 6, 1881, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven (7) per cent. from the date of entry.

The Collector's office is open daily, from 9 A. M. to 2 P. M., for the collection of money, and until 4 P. M. for general information.

EDWARD GILON,  
Collector of Assessments.

DEPARTMENT OF FINANCE,  
BUREAU FOR COLLECTION OF ASSESSMENTS,  
FIRST FLOOR, ROOM NO. 1, NEW COURT-HOUSE,  
CITY HALL PARK,  
NEW YORK, December 8, 1880.

#### NOTICE TO PROPERTY-HOLDERS.

PROPERTY-HOLDERS ARE HEREBY NOTIFIED that the following assessment lists were received this day in this Bureau for collection:

CONFIRMED AND ENTERED DECEMBER 4, 1880.

12th avenue regulating, grading, curb, guttering, and flagging, between 130th and 133d streets.  
43d street sewer, between 1st avenue and East river.  
Lexington avenue sewer, between 125th and 126th streets.  
Front street sewer, between Dover and Roosevelt streets.  
52d street sewer, between 3d and Lexington avenues.  
115th street basin, northwest corner Avenue A.  
77th street fencing vacant lots, between 4th and 5th avenues.

All payments made on the above assessments on or before February 6, 1881, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven (7) per cent. from the date of entry.

The Collector's office is open daily, from 9 A. M. to 2 P. M., for the collection of money, and until 4 P. M. for general information.

EDWARD GILON,  
Collector of Assessments.

DEPARTMENT OF FINANCE,  
BUREAU FOR COLLECTION OF ASSESSMENTS,  
FIRST FLOOR, ROOM NO. 1, NEW COURT-HOUSE,  
CITY HALL PARK,  
NEW YORK, Dec. 4, 1880.

#### NOTICE TO PROPERTY-HOLDERS.

PROPERTY-HOLDERS ARE HEREBY NOTIFIED that the following assessment lists were received this day in this Bureau for collection:

CONFIRMED AND ENTERED NOV. 27, 1880.

70th street, flagging, south side, between Madison and 5th avenues.  
40th street, paving, between 2d and 3d avenues.  
106th street, regulating and grading, between 4th and Madison avenues.  
81st street, regulating, grading, etc., between 8th and 9th avenues.  
10th avenue, crosswalks, at 152d street.  
Lexington avenue, crosswalks, north and south sides of 125th street.  
5th and Madison avenues, fencing vacant lots, 72d and 73d streets.  
Avenue A, fencing vacant lots, northeast corner 86th street.  
79th and 80th streets, fencing vacant lots, Madison and 5th avenues.  
8th avenue, west, fencing vacant lots, 107th and 115th streets.  
8th avenue, east, fencing vacant lots, 110th and 115th streets.  
110th street, fencing vacant lots, 7th avenue and New avenue, etc.  
76th street, fencing vacant lots, Lexington and 4th avenues.  
125th street, fencing vacant lots, southwest corner 5th avenue.  
59th street, south side, fencing vacant lots, 5th and 6th avenues.  
57th street, south side, fencing vacant lots, 2d and 3d avenues.  
72d street, north and south sides, fencing vacant lots, 9th and 10th avenues.  
Boulevard, west side, fencing vacant lots, 72d and 74th streets.  
1st avenue, fencing vacant lots, southwest corner 61st street.

Beaver street, basin at junction of Pearl street.  
Jane street, basin at northeast and southeast corners 13th avenue.  
Front, Montgomery street, and Northeast corner.  
South, Montgomery street, Basin, northwest corner.  
132d street, sewer, 7th avenue, 300 feet west 7th avenue.  
Lexington avenue, sewer, 104th and 105th streets.  
58th street, sewer, between 1st and 2d avenues.  
113d street, sewer, between 4th and Madison avenues.  
60th and 70th streets, sewer, between 2d and 3d avenues.  
Lexington avenue, sewer, between 72d and 73d streets.  
64th street, sewer, between 8th avenue and Boulevard.  
60th street, sewer, between Boulevard and 9th avenue.  
Cliff street, sewer, between Beekman and Ferry streets.  
Mt. Morris avenue, sewer, between 123d and 124th streets.

Sylvan Place, sewer, between 120th and 121st streets.  
All payments made on the above assessments on or before February 2, 1881, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven (7) per cent. from the date of entry.

The Collector's office is open daily, from 9 A. M. to 2 P. M., for the collection of money, and until 4 P. M. for general information.

EDWARD GILON,  
Collector of Assessments.

FINANCE DEPARTMENT,  
BUREAU FOR THE COLLECTION OF TAXES,  
32 CHAMBERS STREET,  
NEW YORK, December 1, 1880.

#### NOTICE TO TAX-PAYERS.

ALL PERSONS WHO HAVE OMITTED TO PAY their taxes for the year 1880, are hereby notified, as required by law, to pay the same to the Receiver of Taxes at his office, on or before the 1st day of January, 1881.

One per cent. will be collected on all taxes paid before the 15th day of December, instant; two per cent. on all taxes paid on and after that date, and interest at the rate of twelve per cent. per annum, computed from the 25th of October last (the day on which the assessment rolls and warrants were delivered to the Receiver), on all taxes remaining unpaid on and after the 1st day of January, 1881.

No money will be received after 2 o'clock P. M. Office hours from 8 A. M. to 2 P. M.

MARTIN T. McMAHON,  
Receiver of Taxes.

DEPARTMENT OF FINANCE,  
BUREAU FOR THE COLLECTION OF TAXES,  
No. 32 CHAMBERS STREET,  
NEW YORK, November 1, 1880.

#### NOTICE TO TAX-PAYERS.

NOTICE IS HEREBY GIVEN TO ALL PERSONS who have omitted to pay their taxes for the year 1880, to the Receiver of Taxes, that unless the same shall be paid to him at his office before the first day of December next, one per cent. will be collected on all taxes remaining unpaid on that day, and one per cent. in addition thereto on all taxes remaining unpaid on the 15th day of December next.

No money will be received after 2 o'clock P. M. Office hours from 8 A. M. to 2 P. M.

MARTIN T. McMAHON,  
Receiver of Taxes.

#### ARREARS OF TAXES.

##### NOTICE TO TAXPAYERS

THE COMPTROLLER OF THE CITY OF NEW York hereby gives notice to owners of Real Estate in said city, that, as provided by chapter 123 of the Laws of 1880, they may now pay any arrears of taxes and Croton water rents levied prior to the year 1877, with interest thereon at the rate of seven per cent. per annum. If, however, such taxes and Croton water rents are not paid before the first day of October next, the property on which they are due will be sold for taxes immediately thereafter, with the addition of accrued interest thereon at the rate of 12 per cent. per annum from the respective dates on which they were levied.

Lists for such tax sale are now being prepared by the Clerk of Arrears.

The time of payment of taxes for the years 1877, 1878, and 1879, with interest thereon at the rate of seven per cent. per annum, is extended to the first day of April, 1881, and if not paid before that date, interest will be payable at the rate of twelve per cent. per annum.

The Act, chapter 123, Laws of 1880, containing these provisions of law, is published below.

JOHN KELLY,  
Comptroller.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,  
COMPTROLLER'S OFFICE, June 4, 1880.

#### CHAPTER 123.

AN ACT in relation to arrears of taxes in the City of New York, and to provide for the reissuing of revenue bonds in anticipation of such taxes.

Passed April 15, 1880; three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. At any time after the passage of this act, and before the first day of October, eighteen hundred and eighty, any person may pay to the Comptroller of the City of New York the amount of any tax upon real property belonging to such person, heretofore laid or imposed and now remaining unpaid, together with interest thereon at the rate of seven per centum per annum, to be calculated from the time that such tax was imposed to the time of such payment, provided, also, that the time when such payment may be made on the amount of any such tax laid or imposed in the years eighteen hundred and seventy-seven, eighteen hundred and seventy-eight, and eighteen hundred and seventy-nine shall extend to the first day of April, eighteen hundred and eighty-one. The comptroller shall make and deliver to the person making any such payment a receipt therefor, and shall forthwith cancel the record of any such tax on the books of the finance department; and upon such payment being made such tax shall cease to be a lien upon the property and shall be deemed fully paid, satisfied and discharged, and there shall be no right to any further interest or penalty by reason of such tax not having been paid within the time heretofore required by law, or by reason of any statute passed requiring the payment heretofore of any penalty or interest over seven per centum per annum upon any unpaid tax.

Sec. 2. Any revenue bond heretofore issued in anticipation of the taxes in the first section specified which may fall due and become payable before said taxes are collected, may be reissued by the comptroller of said city, in whole or in part, for such period as he may determine, not exceeding one year.

Sec. 3. This act shall take effect immediately.

DEPARTMENT OF FINANCE,  
BUREAU FOR COLLECTION OF ASSESSMENTS,  
FIRST FLOOR, ROOM NO. 1, NEW COURT-HOUSE,  
CITY HALL PARK,  
NEW YORK, June 4, 1880.

#### NOTICE TO PROPERTY-HOLDERS.

PROPERTY-HOLDERS ARE HEREBY NOTIFIED that the following assessment list was received this day in this Bureau for collection:

CONFIRMED APRIL 16, ENTERED APRIL 24, 1880.

Opening of—  
156th street, from the westerly line of Kingsbridge road to the easterly line of 11th avenue.  
157th street, from the westerly line of the Road or Public Drive near the Harlem river to the easterly line of 11th avenue.

158th street, from the westerly line of Kingsbridge road to the Hudson river.  
159th street, from the westerly line of the Road or Public Drive near the Harlem river to the easterly line of 11th avenue.

All payments made on the above assessments on or before August 3, 1880, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven (7) per cent. from the date of entry.

The Collector's office is open daily, from 9 A. M. to 2 P. M., for the collection of money, and until 4 P. M. for general information.

EDWARD GILON,  
Collector of Assessments.

FINANCE DEPARTMENT—COMPTROLLER'S OFFICE,  
NEW YORK, January 22, 1880.

#### NOTICE TO OWNERS OF REAL ESTATE IN THE TWENTY-THIRD AND TWENTY-FOURTH WARDS OF THE CITY OF NEW YORK.

THE COMPTROLLER OF THE CITY OF NEW York hereby gives notice to owners of real estate in the Twenty-third and Twenty-fourth Wards, that pursuant to an act of the Legislature of the State of New York, entitled "An act to provide for the adjustment and payment of unpaid taxes due the county of Westchester by the towns of West Farms, Morrisania, and Kingsbridge, lately annexed to the city and county of New York," passed May 22, 1878, the unpaid taxes of said town have been adjusted and the amount determined as provided in said act, and that the accounts, including sales for taxes levied prior to the year 1874, by the Treasurer of the County of Westchester, and bid in on account of said towns, and also the unpaid taxes of the year 1873, known as Rejected Taxes, have been filed for collection in the Bureau of Arrears in the Finance Department of the City of New York.

Payments for the redemption of lands so sold for taxes by the Treasurer of the County of Westchester, and bid in on account of said towns, and payments also of said Rejected Taxes of the year 1873, must be made hereafter to the Clerk of Arrears of the City of New York.

N. B.—Interest at the rate of twelve per cent. per annum is due and payable on the amount of said sales for taxes and said rejected taxes.

JOHN KELLY,  
Comptroller.

#### REAL ESTATE RECORDS.

THE ATTENTION OF LAWYERS, REAL Estate Owners, Monetary Institutions engaged in making loans upon real estate, and all who are interested in providing themselves with facilities for reducing the cost of examinations and searches, is invited to these Official Indices of Records, containing all recorded transfers of real estate in the City of New York from 1653 to 1877, prepared under the direction of the Commissioners of Records.

Grants, grantees, suits in equity, insolvents' and Sheriffs' sales, in 61 volumes, full bound, price, \$100 00  
The same, in 25 volumes, half bound, ..... 50 00  
Complete sets, folded, ready for binding, ..... 15 00  
Records of judgments, 25 volumes, bound, ..... 10 00  
Orders should be addressed to "Mr. Stephen Angell, Comptroller's Office, New County Court-house."

JOHN KELLY,  
Comptroller.