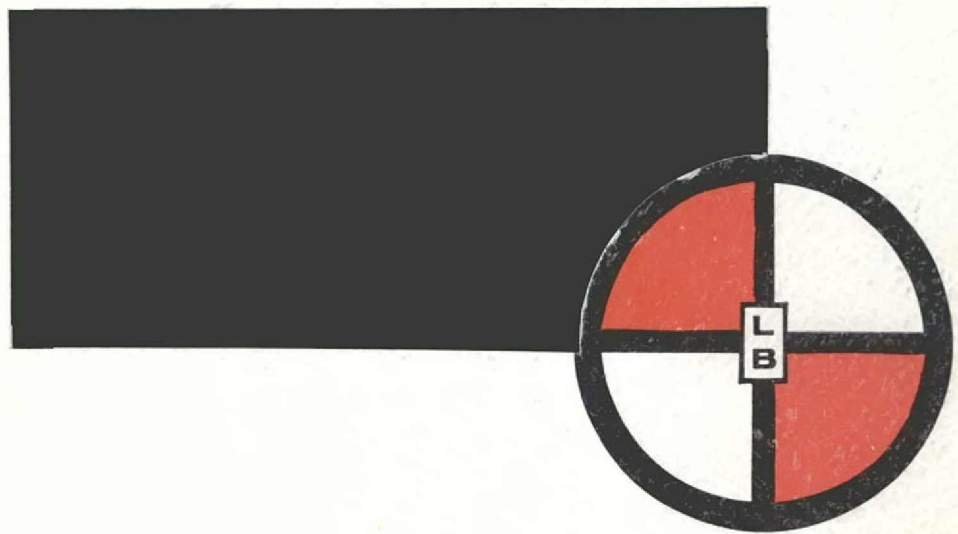


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1983



LOUIS BERGER & ASSOCIATES, INC.

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CEGR

AN ARCHAEOLOGICAL AND HISTORICAL
ASSESSMENT OF THE BARCLAYS BANK SITE
100 WATER STREET
NEW YORK, NEW YORK

1983 83-140M

Prepared for:

THE BARCLAYS BANK INTERNATIONAL, LTD.
HEAD OFFICE, NORTH AMERICA

Prepared by:

THE CULTURAL RESOURCE GROUP
LOUIS BERGER & ASSOCIATES, INC.

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I. INTRODUCTION

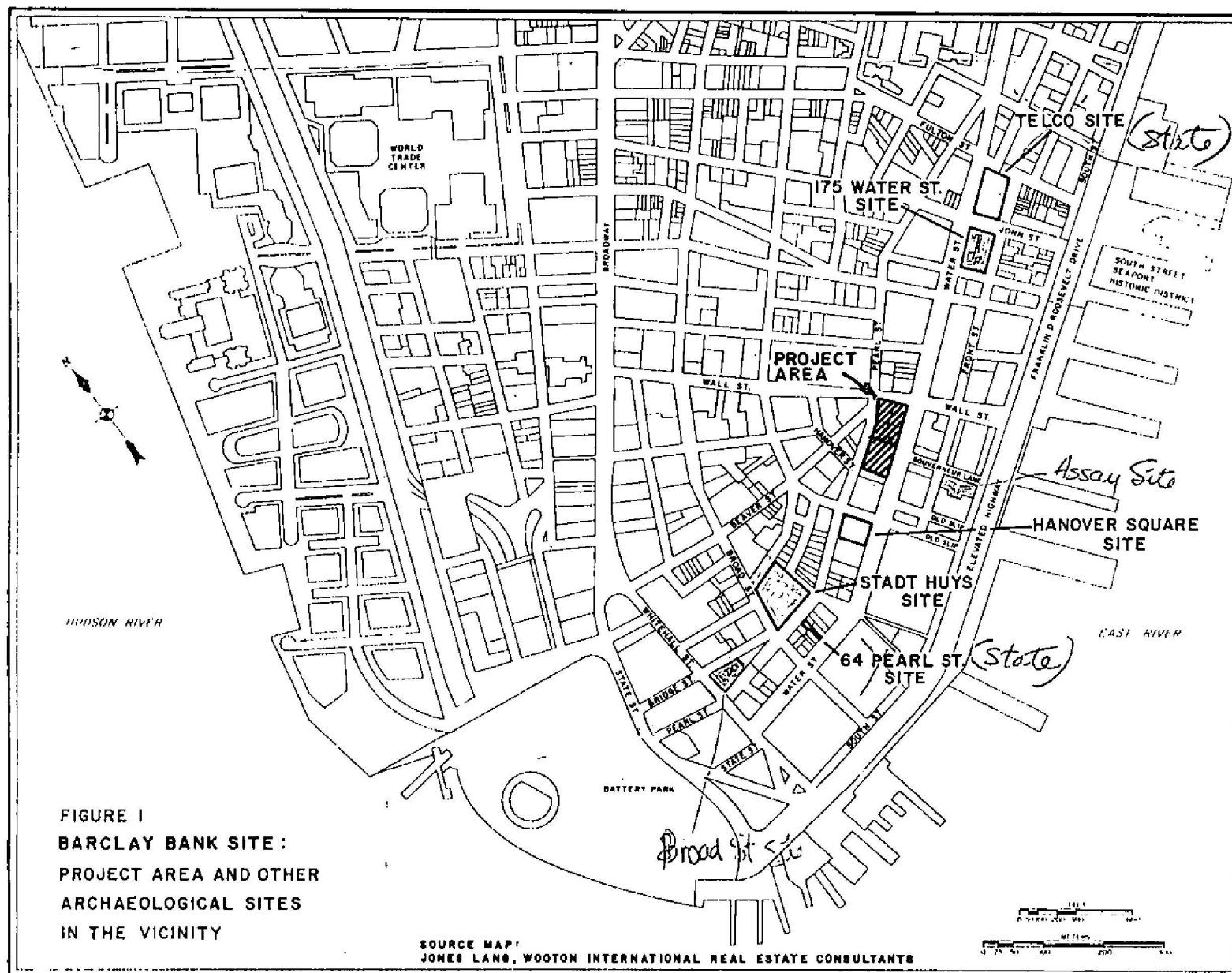
The Cultural Resource Group of Louis Berger & Associates, Inc. (LBA) conducted an archaeological and historical assessment of the proposed Barclays Bank Office Tower site, at 100 Water Street, New York, New York, for the Barclays Bank International, Ltd. This work was performed pursuant to stipulations outlined in the Conditional Negative Declaration, CEQR Q83-140M, issued by the New York City Environmental Quality Review, with criteria set forth by the New York City Landmarks Preservation Commission. The site consists of those portions of Block 31 bounded on the west by Pearl Street, the north by Wall Street, the east by Water Street, and on the south by the south lot line of lot 11 (Figures 1 and 2).

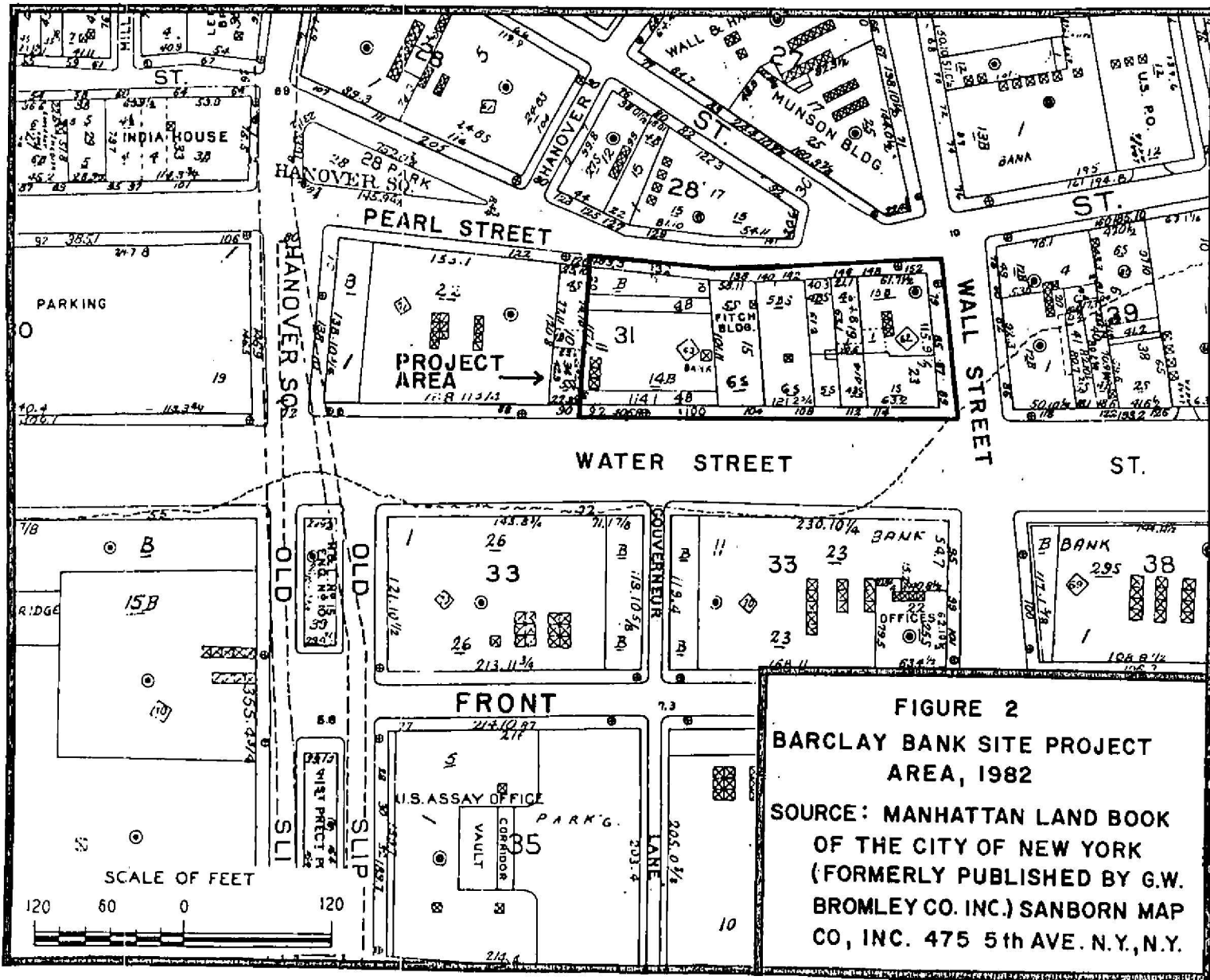
Prior to conducting the site assessment, project staff met with a representative of the New York City Landmarks Preservation Commission in order to clarify the objectives of this project and to determine an appropriate strategy for examining historical documents. As a result of this conference, the following parameters were established for data collection and assessment of potential subsurface resources.

1. Whether the project area was located on historic landfill;
2. When the earliest occupation took place;
3. What the nature of the historic occupation of this area has been from earliest occupation to the present; and
4. What cycles of construction and demolition have taken place and the impact these cycles may have had on pre-existing, subsurface cultural resources.

Briefly, research indicated that the project area is located within landfill associated with a series of water lot grants in 1694 and 1695. This is among the earliest English landfill that took place in New York City. Occupation of the block has been dated to 1702. Water lot grantees appear to have developed their properties as commercial ventures, renting them during the early eighteenth century for both residential and commercial purposes. The earliest commercial ventures were associated with the water front. As the shoreline moved further east, into the East River, the area took on brokerage and warehousing functions.

Data from primary documents, such as deeds and the New York City Department of Buildings files, indicate that archaeological





materials and features associated with this historical development may exist below the surface of many lots. Buildings that occupied these lots either lacked basements, or had basements too shallow to have entirely destroyed subsurface features and deposits. Features associated with land filling activities have a very high potential for preservation. Therefore, an archaeological testing program is recommended to determine the extent of this cultural resource potential, prior to construction of the Barclays Bank Office Tower.

The following sections discuss data collection methods, findings, conclusions, and recommendations. Because of the cumbersome level of detail, the discussion of findings summarizes the overall history of the development of this site and puts this developmental history in its appropriate context. Complete data on each of the eight original water lot grants and their subsequent partitioning and use are included in Appendices 1 to 8.

II. DATA COLLECTION METHODS

In order to meet the research objectives stated above, LBA staff consulted repositories and agencies in New York City. Records documenting the construction history of New York are voluminous. Materials were selected that would be most likely to provide the information required by the objectives of this project, would cross-reference each other, and would complement the limitations of each type of record.

The records at the Department of Buildings (Municipal Building) were examined first, in order to obtain information on the presence and depths of cellars, foundations, and possible pilings. Demolition permits were also consulted. Deed records at the Surrogate Court were examined in order to obtain information on possible landfill and to establish ownership from the earliest point to 1810. There are unfortunately gaps in the deed records for the periods 1694 to 1695, 1712 to 1715, 1720 to 1748, 1755 to 1764, and 1773 to 1786. Deeds are indexed by year in which they were recorded. In the eighteenth century, it was not uncommon to wait several years before registering a transaction. It was possible, therefore, in some cases, to find information describing occupation and ownership in the mid-eighteenth century in deeds that had been recorded much later.

Data from deed research was often cross-referenced by other documents. For example, water lot grants were found at the Topographic Bureau in the Municipal Building. The existence of these grants confirmed information from the deeds indicating that the study area was on fill.

Tax records are available at the Municipal Archives for the periods from 1699 to 1733 and from 1789 to 1933. Tax records after 1933 are kept in storage and were not available for use in the execution of this project. Tax records provide different categories of information in different periods, becoming more detailed with time. The earliest records, 1699 to 1733, give the name of the owner, the names of tenants, if any, and the combined value of real and personal estate. From 1789 to about 1820, tenants as well as owners are always listed. After 1860, the size of the lot and dimensions of the structure are given. By 1930, the function of each structure was coded by category.

After reconstructing the sequence of ownership through deed research, tax lists for 1702, 1708/9, 1721, and 1731/2 were consulted. There is a gap in the records from 1710 to 1720. In the later series, three of the four extant lists for 1789 to 1795 were examined. The 1795 list was not included because no street addresses were given. In light of the possibility of multiple ownerships, this register was not consulted. There is a gap in the tax lists from 1795 to 1807, but the tax information is

complete from 1808 to 1933. To compensate for this gap, all deeds registered in the deed books through 1810 were examined. The 1808, 1813, and 1820 tax lists were also checked. Those lists from 1820 to 1930 were sampled at ten-year intervals.

After approximately 1850, ownership of real estate became increasingly divorced from the occupancy. In general, information relating to site function was obtained by cross-referencing names found in tax lists with the New York City directories available at the New York Historical Society. Directories are available from 1786 to 1930. These were sampled at the following intervals: 1790, 1795, 1800, 1813, and in ten-year intervals from 1820-21 to 1890-91. The use of city directories was discontinued after 1890-91, as it became obvious that information on ownership found in the tax records was not providing information on site function. From the mid-nineteenth century through the mid-twentieth century, however, excellent information on land use is available in city atlases and fire insurance maps. Documents examined cover the period from 1852 through 1952 and complement information available in tax records and directories.

Finally, in order to understand the history of the project area in its appropriate historical and archaeological perspectives, several local histories were consulted (available at the Library of the Landmarks Preservation Commission, New York Historical Society, and Library of Congress). In addition to cultural resource management reports on nearby archaeological sites (e.g., the Telco site and 175 Water Street block), individuals involved in the Hanover Square Site and other sites in lower Manhattan, whose results have not yet been published, were consulted.

III. SUMMARY OF HISTORICAL DEVELOPMENT

Landfill and Early Development

Under Peter Styuvesant's regime, raids undertaken by the Dutch against Swedish settlements on the Delaware and raids undertaken by the Indians against settlements at Hoboken, Pavonia, and Staten Island stimulated interest in the city's defenses. This resulted in repairs to the palisade along Wall Street and construction of additional fortifications. Two gates in the palisade afforded farmers in the outlying areas access to the city. One, Land Gate, was located at Broadway and Wall Street; the second, Water Poort [sic], was located at Wall Street and the river road, i.e., Pearl Street (Hill 1908:17). At about the same time, 1655-1656, the residents of Pearl Street built a seawall in response to the high tides and had the space between the wall and their houses filled. This became known as Lang de Wall (Hill 1908:17), and is probably just west of the project area.*

According to information presented in the deeds and water lot grants, grants for lands in the project area were made to eight individuals between October 1694 and March 1697/8 (Figure 3). The area west of the project area was granted in a single grant to Elsie Leisler, widow of the rebellion leader, James Leisler. Peterson and Edwards (1917: 150) have argued that the distribution of water lot grants reflects "palable discrimination," giving the magistrates preferential treatment in acquiring these lands. Although the individuals associated with the project were predominantly merchants, one, Samuel Staats, was a physician who had been prominent in Leisler's Rebellion (Stokes 1895-1928: IV:357, 359). Despite the association, he went on to enjoy a career in colonial politics. He was appointed to the Council by Governor Bellomont in 1698 and removed from his office by Bellomont's successor, Lord Cornbury, in 1702 (Stokes 1895-1928:IV: 434). Another politically significant individual who obtained a grant in the project area was James Graham, the Attorney General for the Province (see Appendix 8). Of particular note, was his motion made in Council, in February 1686, that the inhabitants of the city be permitted to fill vacant land to low water mark (Stokes 1895-1928:IV 337). This action was part of the opening deliberations leading to the Dongan Charter, the first English authorization for systematic land fill, dated April 27, 1686.

* In keeping with practice in New York City, "north" is understood to be in the direction of Wall Street. We have observed that seventeenth century deeds construe "north" as in the direction of Pearl Street and "south" in the direction of the river. When using deeds and other historical documents, we have retained the coordinates inherent in them. In narrative sections, however, we have followed local practice.

The Dongan Charter granted New York City the rights to "all the waste, vacant, unpatented and unappropriated lands lying and being within the City of New York and Manhattan Island...extending and reaching to the low water mark" (Childs 1861, as quoted in Harris 1980:6). Several ordinances continued to regulate the granting and filling of water lots. In 1691, purchasers were required to "~~fill-up-the-front-of-said-land-with-one-entire~~ house which shall be two full stories high above the ground" (from Peterson and Edwards, 1917: 85). Instructions further stipulated that the side facing the street should be constructed of brick or stone. The following year, owners of adjacent upland properties were given priority in purchasing adjacent water lots (from Peterson and Edwards, 1917: 85). Finally, water lot grantees were required to construct 30-foot wide wharves at the low water mark. These wharves became known as Queen's Street Wharf and then Water Street. In the vicinity of the project area, the wharf was also known as Hunter's Key and Rotten Row.

The Miller Plan (c.1695-1696), presented in Stokes (1898-1928:I: Plate 23), does not show any development in the project area. The 1702 tax list indicates that the project area had been almost entirely developed by this time. The earliest documented development appears to have taken place on Christina Veenvos's property (Water Lot Grant 4, Lots 18 and 26, see Appendix 4). In May 1699, she sold a portion of her grant to Dr. Henricus Selyns, a prominent minister who had come to New York during the Dutch period. The transaction involved a "certaine new house and lot or loft of ground...to the south side of Queen Street" (Liber 23, Page 47). Landfill appears, therefore, to have been completed relatively quickly, in the case of Veenvos's property, within approximately five years following the award.

Sources for the block's fill material are not well documented. In 1692, several petitioners in New York City were permitted to obtain dirt for filling their lots by leveling that part of "the hill by Mr. Beekmans" that belonged to the City (Peterson and Edwards 1917:85). Domestic and commercial discard has also been associated with landfill (Harris 1980, Geismar ed. 1983) as well as derelict vessels. Evidence of wooden ships that appear to have been used to stabilize landfill have been identified in several locations in lower Manhattan. These include portions of what is believed to have been the Dutch ship Tijger (1617), found during construction of the Courtlandt Street subway; portions of wooden ships discovered during excavation for the foundation of a new building in Hanover Square in the 1960s; and several vessels were identified during construction of the World Trade Center. An eighteenth-century ship was discovered in the foundation of one of the nineteenth-century buildings within the South Street Seaport Historic District; and an early eighteenth-century vessel was found in the landfill of the 175 Water Street site, where it appears to have been deliberately placed as cribbing (Geismar ed. 1983). The practice of using derelict ships as cribbing has

extensive European and English antecedents (Friedlander and Geismar in Geismar ed. 1983).

Occupation, 1700-1789

James Lyne's "Plan of the City of New York" (1730-31), shows the entire block developed, although Wall Street, on the eastern side, was still a slip (Stokes 1898-1928:I:Plate 26). Carwitham's "Plan of the City of New York", 1730-1735, shows the project area fully developed in long, narrow lots with a Meal (i.e., slave) Market at the Wall Street end of the block and Old Slip Market at the southern end (Stokes 1898-1928:I:Plate 32). As a result of protests by the merchants who congregated at the Merchants Coffee House (constructed c. 1740) located at the southeast corner of Water and Wall Streets, across from the project area, the slave market was subsequently moved (Hill 1908:67). It does not appear in Montessoro's "Plan of the City of New York", 1775, although a market still occupied the area above Old Slip (Stokes 1898-1928:I:Plate 40).

Because of the gaps in the deed and tax records, the character of the occupation of the project area in the eighteenth century is not well understood. The early tax records, 1702 to 1731/2, suggest a mix of dwellings and storehouses, which would be expected along the wharf. (Filling of Hunter's key to the south did not begin until 1768). In August 1717, the Common Council ordered "that the house situate in the East Ward of this City called & Known by the Name Veenvos's house be & is hereby Recorded a Publick Meeting house for the Dissenting Protestants called Presbyterians for the Publick Worship of Almighty God" (Stokes 1898-1928:IV:487). Stokes (1898-1928) associated this site with 144 Pearl Street. The church evidently moved elsewhere at some point in the eighteenth century.

These properties were both owner- and tenant-occupied in the early eighteenth century. The owners of properties in this period were a mix of merchants, like Moses Gomez who appears to have participated in the West Indian trade; professionals like physician and apothecary William Brownjohn; and artisans like goldsmith Bartholomew Skaats, whose silver work is included among the collections of the New York Metropolitan Museum of Art (See Stokes 1898-1928:IV:460). Some, like Skaats, appear to have acquired the property as pure investment. For others, like Gomez and Brownjohn, acquisition of this type of real estate followed logically from their business interests in which trade figured prominently. On January 3, 1757, Brownjohn advertised "a large Assortment of choice Drugs, chemical and galenical Medecines" recently arrived from London to be sold "near the Meal Market" (Stokes 1898-1928:IV:688).

By 1730, geographical distributions of occupational groups were evident in New York City's landscape as well as social and ethnic

clusters. The East Ward, in which the project area is located, was the focus for the city's then rapidly growing population. The center of population was along the East River, and the mercantile community was "firmly fixed in the area of the river docks" (Wilkenfeld 1976: 172). Pearl Street, also known in this area as Great Dock Street, contained some of the finest houses in the city (Hill 1908:113).

In the late colonial period, the most visible neighborhood was along the East River, "its commercial quarter, the section where most of its merchants had their establishments and where the bulk of its wholesale and retail business in imported commodities was transacted" (Abbott 1974:41). Important commercial institutions (Customs House, Exchange, Exchange Coffee House, and the Merchants Coffee House) were located in this area (Abbott 1974:42). By the late colonial period, the most fashionable area had distanced itself from the docks, frequented annually by an estimated 3,000 sailors, notorious for "drinking, Tippling, Quarrelling, fighting, gaming, and misbehaving" (as quoted in Abbott:1974:50). The project area, adjacent to the eighteenth-century docks, was located on the boundary between the areas associated with commercial activity and upper class residence and the slums associated with the docks (Abbott 1974:55).

For most of the eighteenth century, the intersection of Water and Wall Street, where the Merchants Coffee House (built about 1740) was located, was the focus for commercial activity in the city. Coffee houses and taverns provided a forum for a variety of activities in the colonies. In the South, the courts were frequently held in taverns; and when the House of Burgesses was disbanded, its members reassembled in the tavern across the way. In both England and the colonial port cities, merchants and sea captains frequented the dockside coffee houses where they conducted business.

Because the issues leading to revolution stemmed from imperial regulation of trade, and because merchants played a prominent role in the events leading to the constitutional crisis, many of these now famous incidents took place in New York at the Merchants Coffee House. Among these were demonstrations against the military occupation of Boston in 1769; conferences of the Friends of Liberty and Trade; and demonstrations against closing the port of Boston, which culminated in burning of Lord North in effigy. On May 17, 1774, Paul Revere delivered dispatches to the local Committee of Correspondence, which had reorganized itself into the Committee of Fifty, who first called for a convention of delegates from all the colonies. The Committee formulated the paper calling for this convention at the Merchants Coffee House and sent the proposal onward when Revere passed through New York on his way back to Boston later in May. The proposal led to the organization of the First Continental Congress (Hill 1908).

Since this area was a hub of commercial and political activity, it is not surprising to find one of the earliest newspapers in the city headquartered nearby. Hugh Gaine, who eventually owned property in the project area, published the first issue of the New York Mercury from his shop "on Hunter's Key, next door to Mr. Walton's Store house" (as quoted in Stokes 1898-1928:IV:634). Walton can be associated with lots 12 and 13 in the project area (see Appendices 7 and 8), and Hunter's Key became Water Street.

Gaine moved to a site opposite Old Slip in May 1753 and a year later, moved to a site in Queen Street between Fly and Meal Markets, where he issued the earliest known bookseller's catalogue printed in New York (Stokes 1898-1928:IV:663). In 1759, he moved his printing office "to the House next Door to Doctor William Brownjohn's in Hanover Square, near the Meal Market" Stokes 1898-1928:IV:690). According to Stokes, Gaine bought the property. Deed research indicates that this property corresponds to lots 20 and 24, which extended from Pearl/Queen Street through to Water Street and was adjacent to Brownjohn's property (see Appendix 2, 148 Pearl Street). This is consistent with his next known move, in which Gaine moved to Rotten Row, or Water Street, "next Door to that Corner opposite the Merchants Coffee House," which was situated at the southeast corner of Wall and Water Streets across from the project area (as quoted in Stokes 1898-1928:IV:995).

Gaine initially took up the Patriot cause. From his shop on Rotten Row (Water Street), he reported the crises that led to revolution and war. On July 16, 1776, he published the Declaration of Independence in the New York Gazette and Mercury, apparently the first publication of the document in the city. He brought out the last issue of the New York Gazette and Mercury on September 9, 1776, shortly before the city fell to the British. He evacuated to Newark where he continued to publish the paper despite the organization of a rival Loyalist paper in New York. He evidently thought better of his decision, espoused the Royalist cause two months later, and returned to New York, where he continued to publish the New York Gazette and Weekly Mercury until November 1783 from his shop in Hanover Square. The New York Committee of Safety retaliated by appointing John Holt its printer and directing the seizure of Gaine's property in Dutchess County. Although Gaine stopped publishing his newspaper after the end of the war, he remained in New York where he died in 1807 (Stokes 1898-1928:IV:995, 1009, 1034, 1046, 1458).

Occupation, 1789-Present

After the conclusion of the War for Independence, the area retained its commercial significance, although the Merchants Coffee House was eclipsed by the Tontine Coffee House located across from the project area on Wall Street. The area, in general, initially retained its mixed commercial and residential

character. By the early nineteenth century, however, the financial, brokerage and commercial houses associated directly and indirectly with New York City's trade came to dominate Wall Street and the adjacent neighborhoods (see Hill 1908:152-153). In 1818, one contemporary description saw in Wall Street "almost all the licenses banking houses" and:

At the end of Wall Street is the Tontine Coffee House, which corresponds to Lloyds in London and which is really the Exchange of the City...In the neighborhood of the Tontine all public auctions are held. Large packages, bundles and barrels cover the sidewalks.

Pearl Street contains all the large houses. Here everything is sold wholesale. The shops are well supplied with goods and this street is considered the richest, though its appearance is less brilliant than Broadway (as quoted in Stokes 1898-1928:V:1597).

Ten years later, road widening and improvements had resulted in the entire demolition of "a triangular block of old brick buildings, called Hanover Square, and occupying the space between Pearl Street, Old Slip or William Street, and Stone Street" (as quoted in Stokes 1898-1928:V:1651). Wall Street, Pearl Street, Water Street, Broad Street, Garden Street, and other streets in the first ward, "formerly filled with private dwellings" had changed and were "now occupied by warehouses, and places of business of various descriptions, or as Banks, Insurance Offices, Brokers &c." (as quoted in Stokes 1898-1928:V:1672).

The final transformation resulted from damage associated with the fire of December 16-17, 1835. Pearl Street burned from Wall Street to Coenties Slip. Wall Street burned from William Street to South Street; and in all, the fire cost the city 674 structures. The area at that time was dominated by wholesale dry-goods merchants.

Information on the project area from 1789 to the present becomes increasingly more detailed. The nature of occupation at each address for the period from 1789 to 1850 is presented in Tables 1 to 3. Through the end of the eighteenth century, the project area consisted of mixed residential and commercial uses. The businesses associated with the project area included a variety of craftsmen (tailors, bootmakers, jewelers, booksellers, hatter, upholsterer) and retailers who might be expected to serve a nearby residential neighborhood. Over the first two decades of the nineteenth century, these occupations were supplanted by merchants and auctioneers and their "stores" (or warehouses) associated with increasing trade. Craftsmen who did remain (e.g., copper and tinsmith, whipmaker) can be seen to be supplying ser-

TABLE 1: OCCUPATION OF PEARL STREET, 1789-1850

Year	128 Pearl	130 Pearl	132 Pearl	134 Pearl	136 Pearl	138 Pearl	140 Pearl
1789	Jewelers & book-sellers	Store	Furrier/residence	Jewellery stationary/attorney	Residence (?)	Wine merchant/residence	Residence
1791	Jewelers & book-sellers	Attorney/residence (?)	Furrier/residence	Dry goods/attorney	Furrier/residence	Wine merchant/residence	Residence
1794	Book-sellers & stationers	Merchants	Merchant tailor/residence	Merchant/residence/broker	Furrier/residence	Hardware store/residence	Residence
1808	Druggist/residence (?)	No data	Merchants/residence	Merchant-tailor/residence (?)	Book-seller & stationer/residence	Wine & liquor merchant/residence	Attorney/residence
1813	Residence (?)	Shoe maker/residence	Residence	Dry goods	Merchant/store	Merchant/residence	Store
1820	Merchants/store	Store	Book-binder	Store/residence	Merchant/store	Merchant	Store
1830	Store	Store	Store	Store	Dry goods store	Merchant	Merchant store
1840	Silk store/merchants	Store	Merchant/store	Hardware store/office	Dry goods store	Merchant/store	Merchant/store
1850	No data	Included with 132 Pearl St.	Store, with 130 Pearl St.	Store	Store	Store	Store

? indicates probable

TABLE 1: Continued

Year	142 Pearl	144 Pearl	146 Pearl	148 Pearl	150 Pearl	152 Pearl
1789	Boot & shoemaker residence	Upholster/hatter/residence?	Druggist/residence	Residence	Druggist/residence	Druggist
1791	Boot & shoemaker residence	Upholster/hatter/residence	Apothecaries/residence	Residence	Druggist/residence	Druggist
1794	Boot & shoemaker residence	Physician/Druggist/Residence	No data	Residence	Wine merchant/residence	Druggist
1808	Auctioneer	Auctioneer	Apothecary/residence	No data	Residence	Druggist/residence
1813	Auctioneer	Auction & commission merchants	Druggist/residence	Merchant/residence	Merchant/residence	No data
1820	Store	Auction & commission merchants	Druggist/residence	Store	Merchant/store	Store
1830	Merchants store	Merchants/store	Commission/merchants	Store	Merchant/store	Store
1840	Merchant store	Store	Dry goods store	Dry goods store	Merchant/store	Store
1850	Store	Store	Store	Store	Store	Store

? indicates probable

TABLE 2: OCCUPATION OF WALL STREET, 1789-1850

Year	77-81 Wall St.	83-85 Wall St.	87-89 Wall St.
1789	With 152 Pearl St.	Residence(?)	Merchant
1791	With 152 Pearl St.	No data	Merchant
1794	With 152 Pearl St.	Residence(?)	Auction & Commission House
1808	With 152 Pearl St.	"House"	Auction & Commission House
1813	With 152 Pearl St.	Auctioneer & commission merchant	Auction room
1820	With 152 Pearl St.	Auctioneer & commission merchant	Store
1830	With 152 Pearl St.	Auction & commission merchant	Store
1840	With 152 Pearl St.	Office	Store
1850	With 152 Pearl St.	Store	Store

? indicates probable

TABLE 3: OCCUPATION OF WATER STREET, 1789-1850

YEAR	92 Water St.	94 Water St.	96 Water St.	98 Water St.	100 Water St.	102 Water St.
1789	Boarding house	Residence	Merchant-tailor/ residence	Merchant-tailor/ residence	Residence	store residence (?)
1791	Boarding house?	Residence/ shop(?)	Residence (?)	Merchant-tailor/ residence	Merchant-tailor/ residence	Residence (?)
1794	Residence	Bookseller/ residence (?)	Store (?)	Merchant-tailor/ residence	Merchant-tailor/ residence	Hatters
1808	Druggist	Bookbinder/ residence	Store (?)	Residence (?)	Merchant-tailor/ residence	No data
1813	Druggist/ store	Residence (?)	Auctioneer & commission merchant	Office/ merchant	Merchant/ merchant-tailor	Grocer/ residence
1820	Coppersmith	Vacant	Plumber	Residence (?)	Merchant/ residence (?)	Whipmakers
1830	Vacant	Store	Store	Store	Store (?)	Merchants/ store
1840	With 128 Pearl St.	With 128 Pearl St.	With 130 Pearl St.	Store	With 134 Pearl St.	With 136 Pearl St.
1850	With 128 Pearl St.	With 128 Pearl St.	With 130-132 Pearl St.	With 132 Pearl St.	With 134 Pearl St.	With 136 Pearl St.

? indicates probable

TABLE 3: Continued

YEAR	104 Water St.	106 Water St.	108 Water St.	110 Water St.	112 Water St.	114 Water St.	116 Water St.
1789	Residence	Book - seller & book bin- der/ residence	Britches- maker/ residence	Shoemaker residence	Tobacca- nist/ residence	Grocer/ residence	Residence
1791	Tobacco shop/ residence	Book bin- der & stationer /residence	Tailor/ residence	Resi- dence (?)	Tobacca- nist/ residence	Book- seller & staionary	Residence
1794	Tobacco shop/ residence	Book- seller & stationer /residence	Merchant- tailor/ residence	Merchants residence	Residence	Residence	Merchant tailor/ residence
1808	Residence	Book- seller & stationer	Residence (?)	Tobacca- nist/ residence	Tobacco manufac- tory	No data	Merhcant- tailor/ residence
1813	Printer/ residence	Watch- maker/ residence	Grocer residence	Shop	Tobacco shop	No data	Store/ residence
1820	Merchant- tailor	Watch- maker/ residence	Vacant	Store	Store	Grocer/ resi- dence(?)	With 87 Wall St.
1830	Lot	Copper & tinsmith	Store	Store	Commis- sion mer- chant	Grocer/ resi- dence(?)	With 87 Wall St.
1840	Store- with Pearl St.	With 140 Pearl St.	With 142 Pearl St.	Tobacco store	Store with Pearl St.	Store	With 87 Wall St.
1850	With Pearl St.	With 140 Pearl St.	With 142 Pearl St.	Store	No data	Store	With 87 Wall St.

? indicates probable

vices required by ships or by the transport of goods. The pattern of occupancy, moreover, reflects specialization within commerce. Three of the known "stores" belonged to firms dealing in dry goods (e.g., cotton and silk.).

However, the principal transformation in function of the area appears to have occurred between 1800 and 1820 rather than after the fire of 1835. This suggests that the rise of the port in the early nineteenth century (see Albion 1939:1-13) was the principal factor in promoting change despite perturbations associated with the Embargo of 1807 and the War of 1812. The 1835 fire merely proved to be the catalyst that completed the transformation.

New York City's commercial prosperity owed much to its dominance of the transatlantic routes and subsequently of the railroads tapping western agricultural produce. As a result of its early control of the transatlantic and coastal routes, New York merchants dominated the marketing of Southern cotton in Europe as well as elsewhere in the United States. New York-based bankers extended lines of credit to cotton planters, reinforcing the Southern commitment to cotton and their link with New York. Similarly, dominance in the European trade led to links with New England, as textile manufacturers in southern New England found trading via New York more lucrative and efficient than via Boston (Albion 1939). This expanded New York City's consumer base and hence stimulated its import trade upon which the port's enormous prosperity was initially based. The Southern connection is evident in the project area in the massing of first cotton and later tobacco firms. In the 1880s, coffee, tea, and sugar firms and their warehouses clustered in the area (see Wakeman 1914:110-16).

By 1850, ownership in the project area had become substantially divorced from the occupancy of the property. The partitioning of real estate reflected the partitioning that had already taken place by 1845. Although lot ownership generally retained the long, narrow configuration evident by 1730, and although the late nineteenth-century tax lists identified these lots by their Pearl Street addresses, the properties appear to have been occupied through the end of the nineteenth century on both the Water and Pearl Street frontages (Wakeman 1914:110-14).

The configuration of structures by the mid-nineteenth century virtually covered the entire area (Figure 4). However, small open areas, possibly yards, were present in the northeast corner of 144 Pearl Street; the northwest corner of 110 Water Street; possibly at the rears of 146 and 150 Pearl, and 114 Water Streets; and in the southwest corner of 116 Water Street.

Comparison of dimensions of structures provided in the tax lists between 1860 and 1930 and of plats published in city atlases between 1867 and 1982 (Figures 5-10) indicate that the remaining structures in place by the mid-nineteenth century were generally

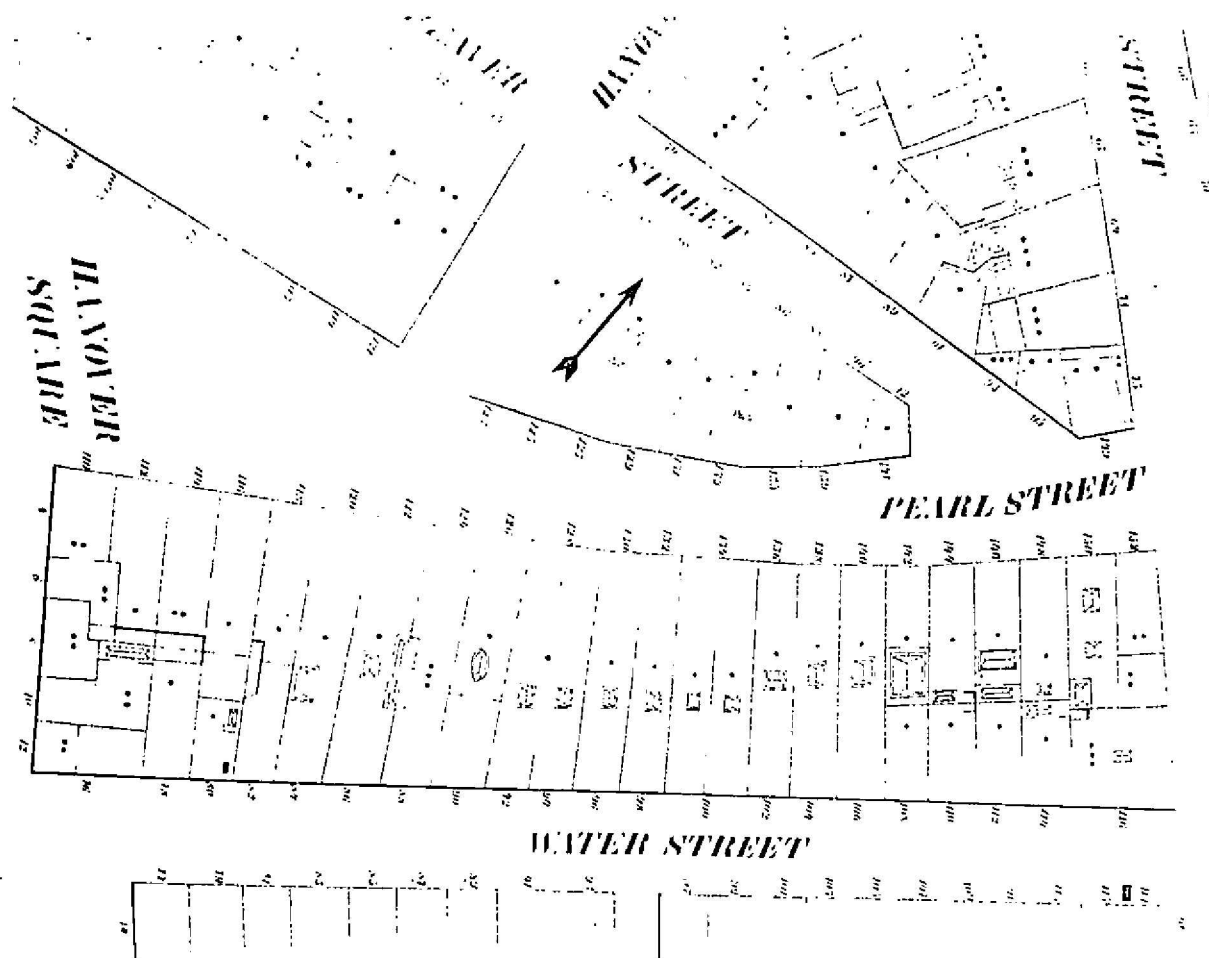


Figure 4: William Perris - 1852 Map of the City of New York,
Volume 1 (Scale: 1"=50')

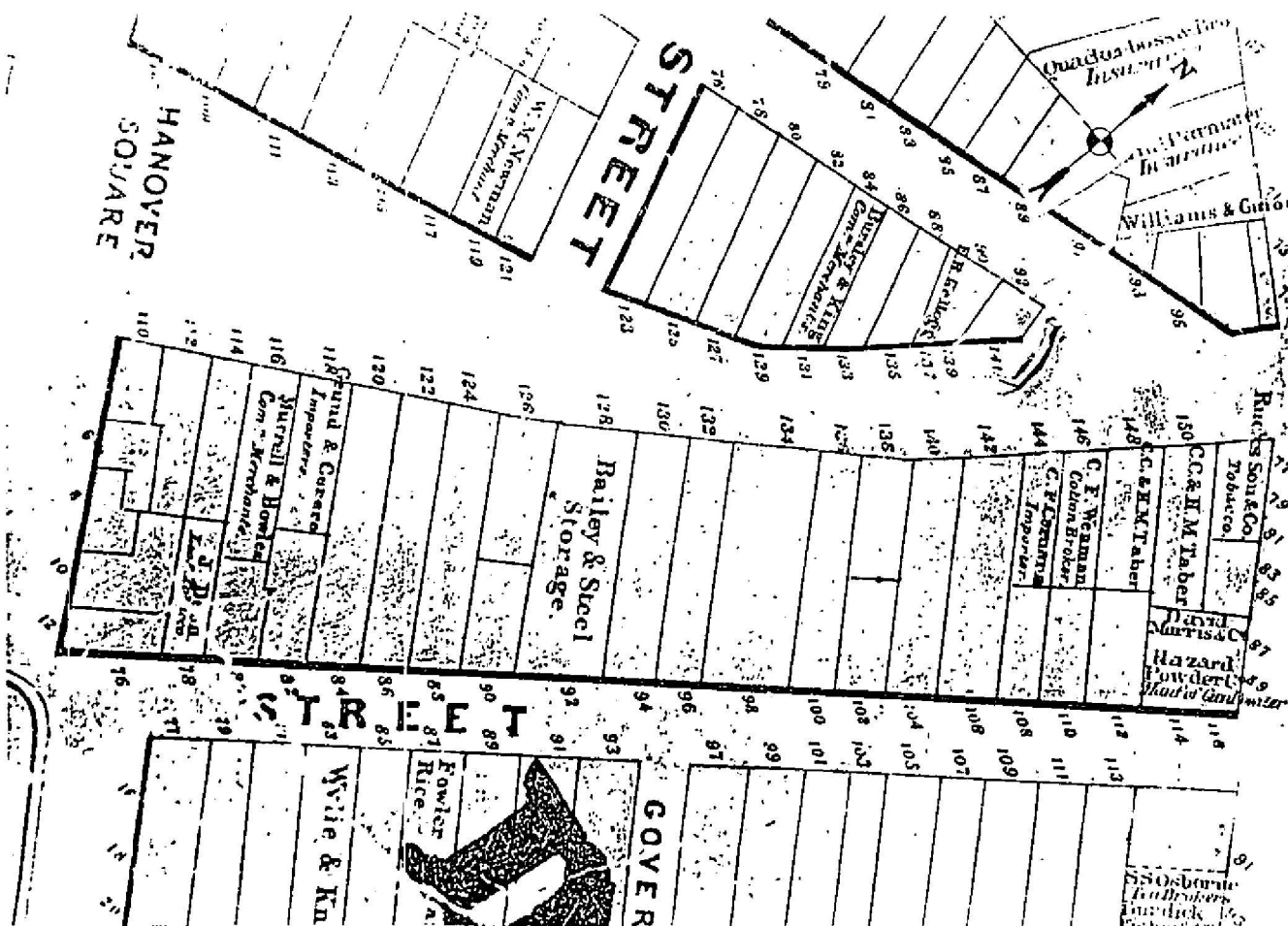


Figure 5: J.T. Lloyd - 1867 Lloyd's mammoth Map of the Business Portion of New York City (Scale: 1"=100')

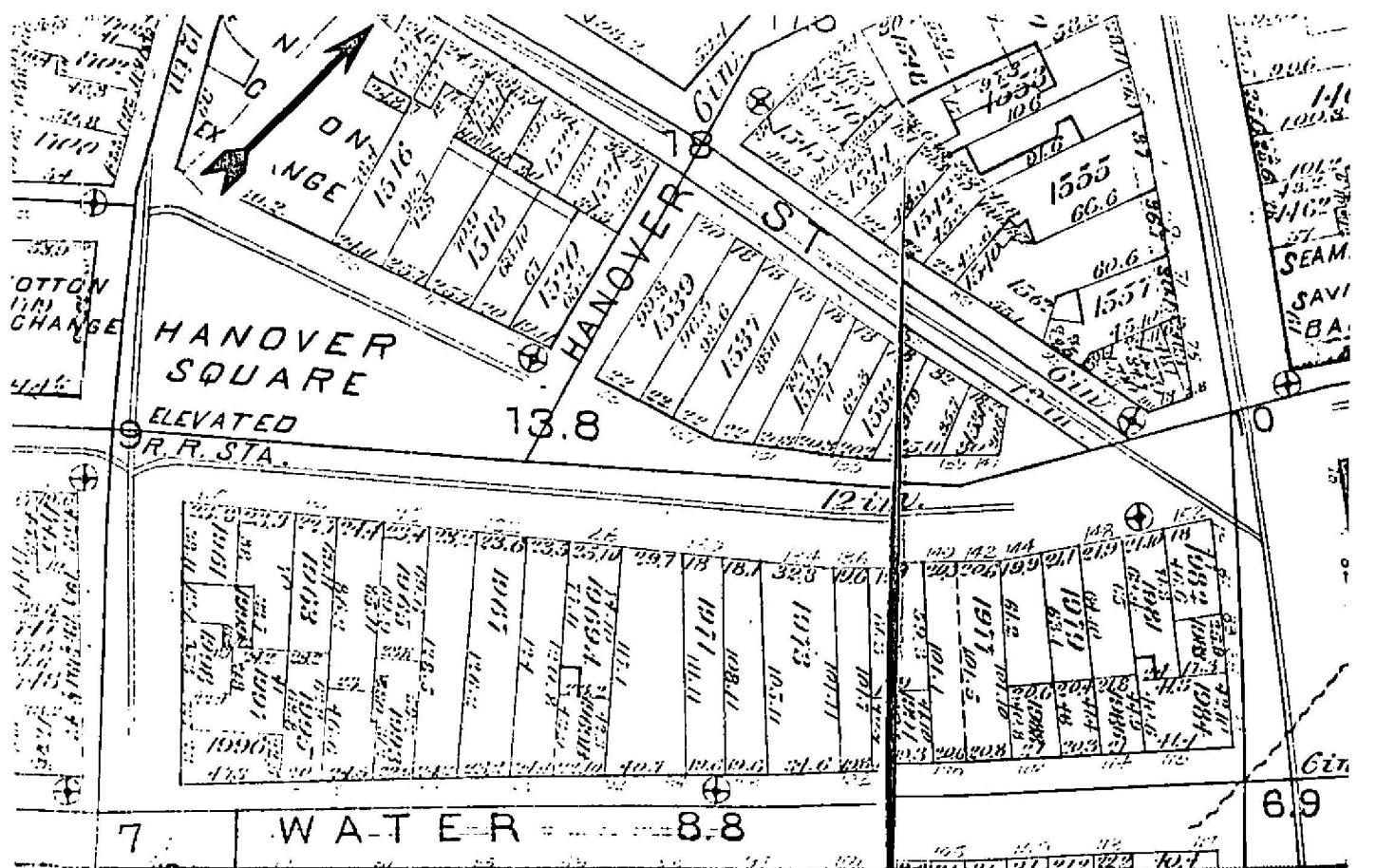


Figure 6: E. Robinson - 1884 Atlas of the City of New York, Volume 4, lying South of 14th Street, New York (Scale: 1.16"=100')

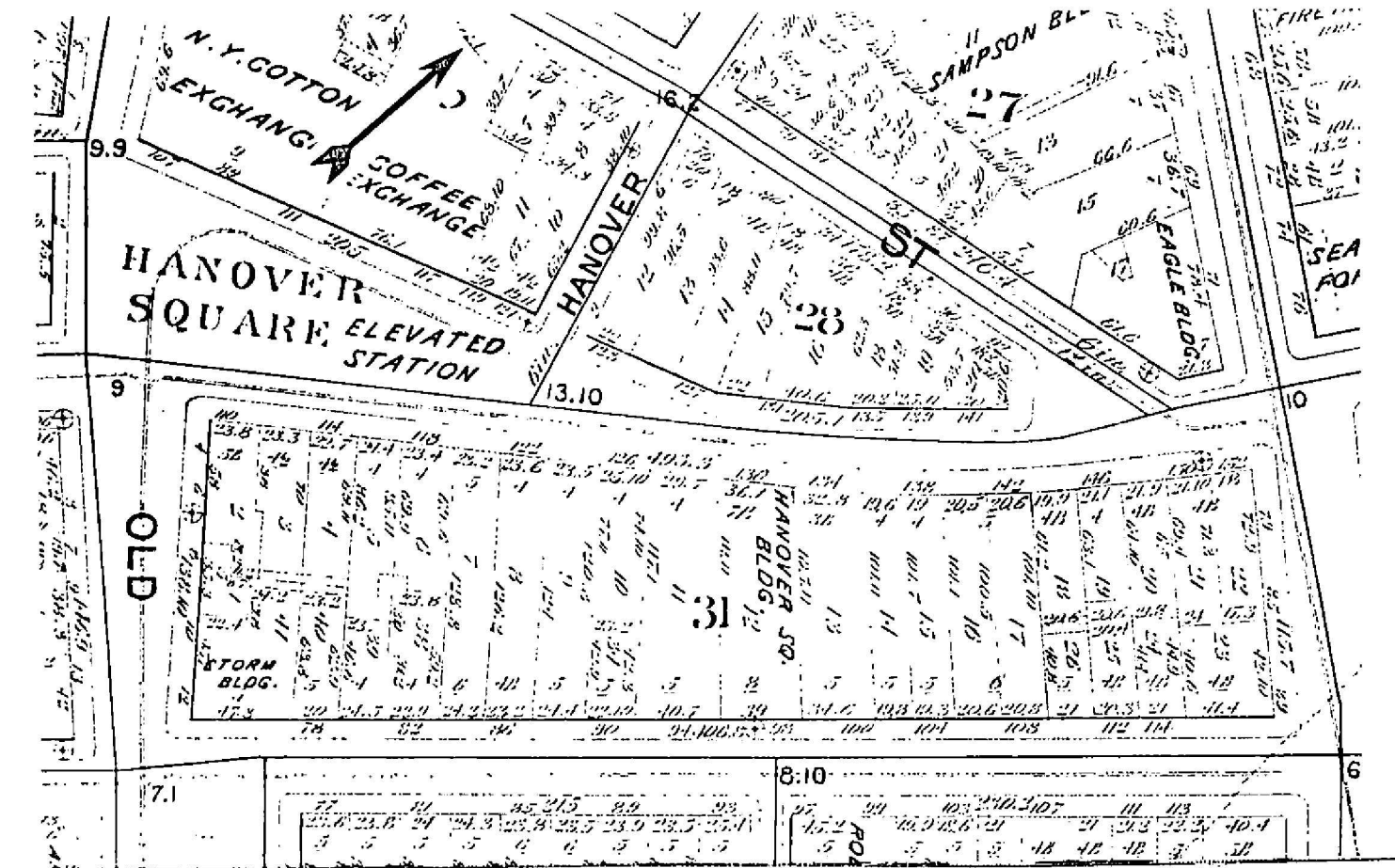


Figure 7: G.W. Bromley and Company - 1899 Atlas of the City of New York - Borough of Manhattan (Scale: 1"=80')



Figure 8: G.W. Bromley and Company - 1908 Atlas of the City of New York
 - Borough of Manhattan (Scale: 1.8"=150')

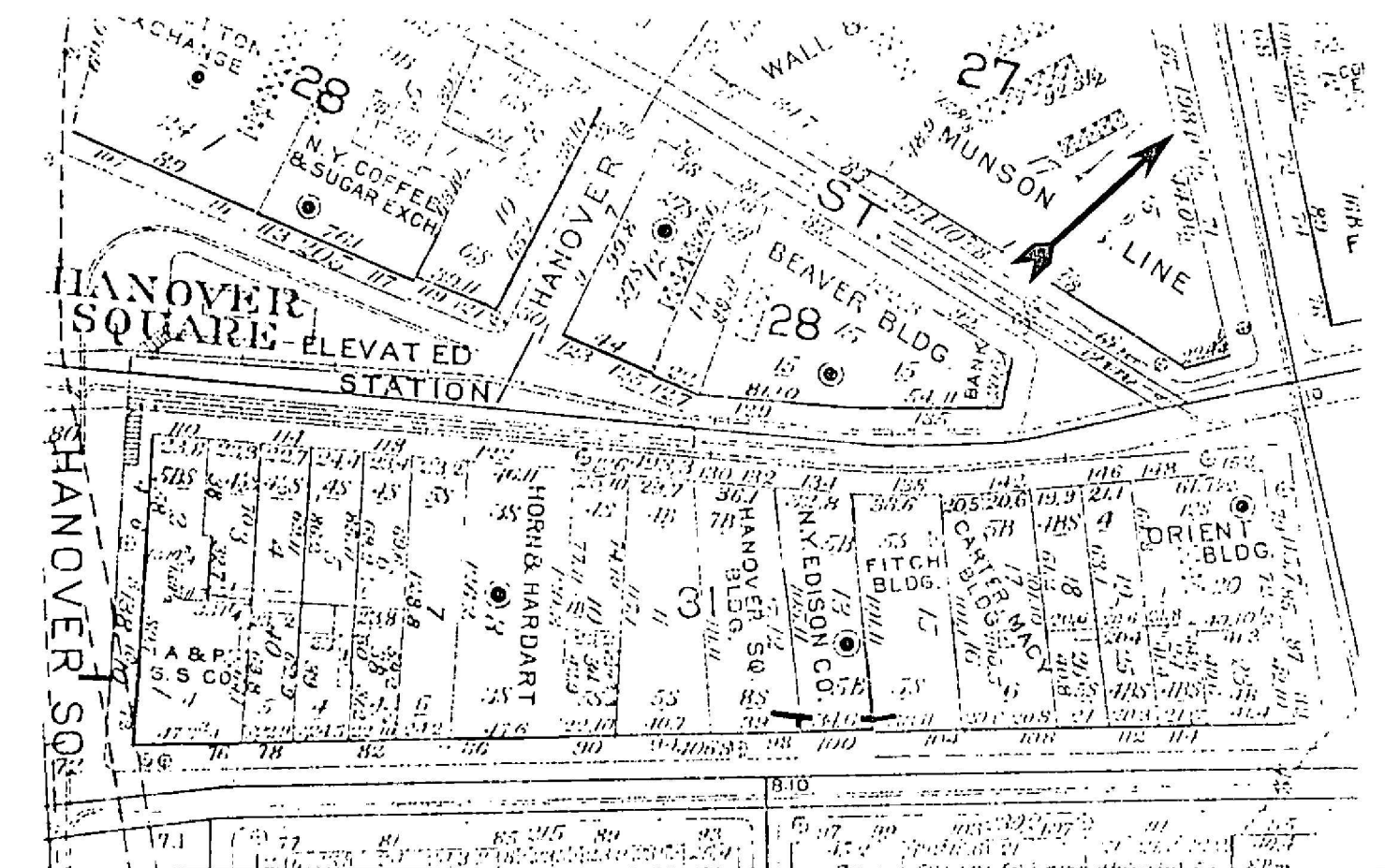


Figure 9: G.W. Bromley and Company - 1932 (Base Map 1922) Atlas of the City of New York - Borough of Manhattan (Scale: 1.08"=80')

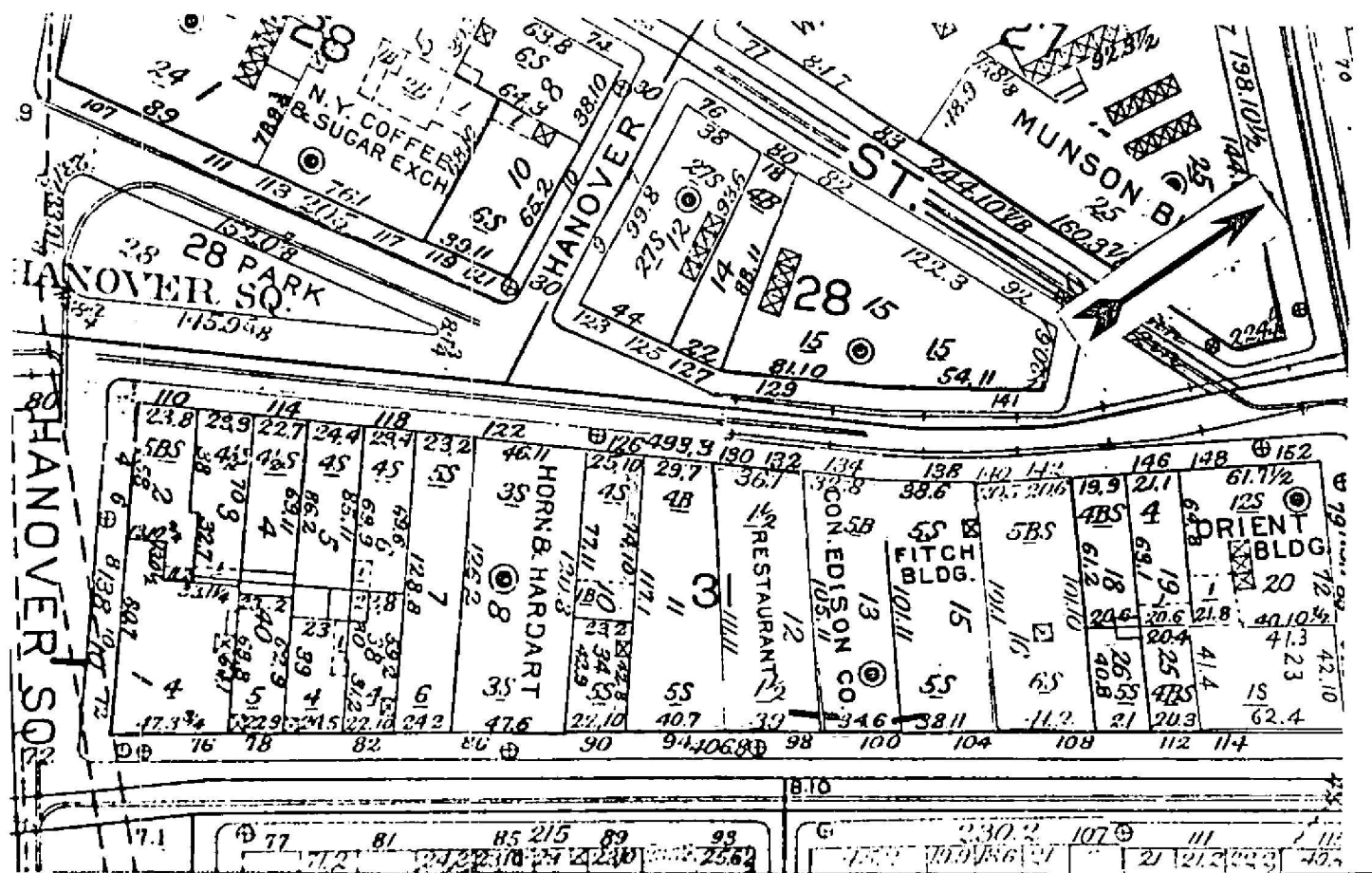


Figure 10: G.W. Bromley and Company - 1931 (Updated 1952) Atlas of the City of New York - Borough of Manhattan (Scale: 1.13"=80')

reused, except for the New York Edison Building in lot 13. The Fitch Building at 138 Pearl Street, which appears after 1911, had only five stories, the same number of stories exhibited by the two older buildings on the property. The Orient Building, an equally modern building, had 12 or 13 stories. The Carter Macy Building, at 142 Pearl Street, clearly contained interior walls (see Bromley 1932) corresponding to the earlier lot lines, and two different roof heights corresponding to the earlier buildings.

Maps dating between 1860 and 1930 indicate that many lots still retained open areas, possibly yards. The rear portions of lots 18 and 26 contained open areas in 1899 to 1932. Lot 19 appeared to have a rear yard from 1852 to 1931, at which time it was covered by a one-story structure. In addition, 150 Pearl Street exhibited an open area at the rear of the property in 1884.

The activity in New York City's harbour gradually shifted to the Hudson River piers. Facilities in the vicinity of the East River continued to be used as warehouses and offices partially associated with commerce, and partially reflecting the financial district's need for office space. By 1930, two buildings (Nos. 114 Water Street and 128 Pearl Street) were used as warehouses. The New York Edison Building in lot 13 was a special function building. Six of the remaining structures were office buildings, and three (Nos. 112, 110 Water and 87-89 Wall Street) were coded "1": "One-family houses, designed as such, however used," evoking an earlier era (Tax assessments 1930:57).

No major changes occurred in the study area until 1962, when lots 11, 12, and 13 were combined to form modern lot 11, and the extant buildings were demolished to make way for a new 14-story office building. Not only were the earlier structures on these lots demolished, but the new building had two cellars (totalling approximately 28 feet in depth below street grade) and pilings spaced every 9 feet, dug to bedrock to support the lower cellar (New York City Department of Buildings, 1962).

IV. HISTORICAL CONCLUSIONS AND RECOMMENDATIONS

As a result of the investigation summarized above, the following conclusions have been drawn concerning the developmental history of the project area. First, it is located within the bounds of landfill deposited between 1694 and 1702. This is among the earliest areas of landfill accomplished under English governance. Second, the site appears to have been occupied almost fully by 1702; and the partitioning evident in the eighteenth century maps, (i.e., long, narrow lots) appears to have been retained through subsequent uses of the property. Through the eighteenth century, it appears to have been a mixed commercial/residential area, although the commerce associated with the nearby docks dominated its character. Because the city's commerce pervaded its politics and society, the commercial hub at the intersection of Wall and Water Streets provided the locus for key events leading to the Revolution. Many of these took place in the Merchants Coffee House directly across from the project area. At least one inhabitant of the project area, Hugh Gaine, has been linked directly to these events, contributing to the history of this area.

By the third decade of the nineteenth century, the area was overwhelmingly commercial. Different categories of commerce (dry goods, tobacco, coffee, sugar etc.) massed in the area, reflecting the vast trade conducted through the port. As the Hudson River piers overshadowed the East River piers, the area became increasingly given over to warehousing and office facilities, which only partially necessitated demolition of old buildings and construction of new ones.

The site possesses both historical and archaeological significance. First, it possesses significance because of the early date of the landfill and the apparent rapidity with which it was accomplished. Second, the site was occupied from c. 1700 as mixed commercial and residential properties. Archaeological investigations at this site would be likely to produce information relating to the early English occupation of New York and to the early trade of this historically significant port city. Third, the intersection of Wall and Water Streets was clearly an historically significant locus both as a commercial nexus and political center during the Revolutionary crisis. Although substantial disturbance appears to have taken place in lots 11-13 and at the corner of Pearl and Wall Streets, the developmental history of the remaining portions of the site does not indicate that successive cycles of construction and demolition necessarily destroyed extant subsurface cultural resources. Consequently, a program of archaeological testing is recommended in order to ascertain the nature and extent of potential resources. The parameters of this program are discussed in the following chapter.

V. ARCHAEOLOGICAL ASSESSMENT, CONCLUSIONS AND RECOMMENDATIONS

The major goal of this research effort is to determine if any archaeological resources associated with the block's developmental history may be extant within the nine study lots. This was accomplished by consulting deeds, historic maps, the New York City Department of Buildings' records, and reports on archaeological studies that have been conducted in the area. The later include excavations at the Schermerhorn Row block (Kardas and Larrabee 1980), the Telco block (Rockman et al. 1983), the 175 Water Street block (Geismar ed. 1983), and Hanover Square (Rockman, personal communication 1983).

Excavations at the Schermerhorn Row block indicated that land fill deposits occurred to a depth of 15 feet above the top of old harbor bottom sediments. These deposits contained wooden fill retaining features (e.g., cribbing) and artifactual materials dating to the late 1700s (Kardas and Larrabee 1980).

The Telco block, another landfill site, also contained fill retaining features, in addition to backyard deposits associated with eighteenth and nineteenth century occupations of the block. Landfill deposits and features, in addition to wharf sections, were found at depths of 15 feet below grade (Rockman et al. 1983). Researchers also uncovered intact yard features (e.g., privies and cisterns), usually at the rear of lots. These features, some of which extended 13 feet below current grade, were often found beneath six to nine foot deep cellar holes.

Similar deposits and features were observed at the 175 Water Street block, often at the same depths as on the Telco block. Land fill, deposited between 1740 and 1795, was found extending to a depth of 19 feet below current street grade. Of special note, was the exposure of a derelict, mid-eighteenth century ship, used as a fill retaining feature. The bottom of the ship's hull was approximately 18 feet below grade (Bertram Herbert, personal communication, 1983).

Excavations at the Hanover Square site exposed deposits associated with very early land filling episodes, circa 1680s, in addition to building foundations and basements dating to the late seventeenth and early eighteenth century (Rockman, personal communication 1983). As on the Telco and 175 Water Street blocks, deposits and features at the Hanover Square site were often found beneath recent basements with depths ranging from six to nine feet.

These archaeological investigations provided a general pattern of the types of cultural resources existing in lower Manhattan, in addition to the level of preservation. Intact backyards usually contained horizontal artifact deposits along with features

(e.g., privies and cisterns) located at the rear of a property. Not only did these features occur within yards that have not been impacted by recent building construction, but these resources were found, intact, beneath foundations and basements ranging six to nine feet in depth. Landfill sites contained intact fill retaining features, including derelict ships and sections of wharves often at great depths below current grade (e.g., 12 to 15 feet).

These sites also provided a wide range of research opportunities. These included investigations of the city's urban, and more specifically commercial development; the nature of New York land filling activities over time; and the nature of New York City's national and international trade networks from the seventeenth to nineteenth centuries. They also provided approaches to future research in the city. For example, Geismar ed.(1983) suggests that future research objectives should include comparative studies for determining patterns of mercantile development in American seaports.

The results of these investigations create a framework for determining the cultural resource potential of the Barclays Bank site when combined with the historical configuration of the site's occupations, especially the most recent. Primary research on the study area shows that each of the nine lots (Figure 2) experienced slightly different land uses. Each lot is briefly discussed below in terms of these land uses and how these uses may have affected the integrity of archaeological resources that had existed within the lots. More detailed data on each lot are provided in Appendices 1 to 8.

Lot 11 (128-134 Pearl Street)

Throughout the eighteenth and in the early nineteenth century, this lot contained several dwellings and structures probably with yards. By the 1820s, and certainly by 1852, the lot was filled with four-story buildings. These buildings remained until the 1960s, when they were demolished to make way for a 14-story office building. This new building virtually occupied the entire lot and had two cellars, with a total depth of approximately 28 feet below grade. The lower cellar was supported by pilings at nine-foot intervals and dug to bedrock. Foundation plans for these cellars indicate that they covered all of lot 11 (New York City Building Department of Buildings 1962). Given the depth and extent of both cellars and pilings, lot 11 has a low potential for containing intact archaeological resources.

Lot 15 (136-138 Pearl Street)

In the eighteenth and early nineteenth centuries, lot 15 contained one to two buildings, probably with rear yards. When two buildings were present, one faced Pearl Street and the other

Water Street. By the 1820s, and certainly by 1852, the lot was filled with two, four-story structures and retained this configuration, with an increase in the number of stories, up to the time of building demolition in 1982. Post 1920 building records indicate that the Fitch Building, which consisted of a consolidation of the mid-nineteenth century-buildings, had a 10-, 11-, or 16-foot basement. The actual depth is not clear as the building record indicating basement depth is not legible. However, given the depths of basements for similar buildings of similar age found in other lower Manhattan sites, the basement depth of the Fitch Building was probably 10 or 11 feet below street level.

As noted in Appendix 6, soil borings along the northern boundary of adjacent lot 11 exposed fill deposits 12 to 18 feet below grade. This fill depth is similar to depths found within archaeological sites in the area. Therefore, the 10- or 11-foot basement of the Fitch Building (in lot 15) would not have impacted all of the fill deposits and any associated fill retaining features. In addition, the lower portions of deep yard features and early structure foundations associated with eighteenth or early nineteenth century occupations would still remain. Lot 15, therefore, has a moderate potential for containing archaeological resources. In fact, building records dating to 1919 mention a possible early wood floor below the concrete basement of the extant building at 136-138 Pearl Street. This is discussed in more detail in Appendix 5.

Lot 16 (140-142 Pearl Street)

Lot 16 and lot 15 exhibited similar structural configurations in the eighteenth and early nineteenth centuries. With only one increase in the number of stories (i.e., from four to six) and consolidation of earlier buildings, lot 16's structures remained basically unchanged, up to demolition in 1982.

The 1982 Sanborn map indicates that the building occupying this lot had a basement. A 1965 plan of this building shows basement depth at approximately nine feet below street grade (New York City Department of Buildings 1965). In addition, the cellar contained an 18- by 46-foot, unexcavated area near the southwest corner of the property. Given the relative shallowness of this basement depth and the existence of an unexcavated area within the cellar, lot 16 has a moderate potential for containing intact archaeological resources.

Lot 18 (144 Pearl Street)

As with the lots discussed above, lot 18 contained a dwelling and/or store probably occupying the front of the lot, up to the 1820s. Thereafter, and certainly by 1860, the lot contained a four-story structure. In 1860, this building did not cover the

entire lot. By 1900, however, the lot was completely covered and remained covered until building demolition in 1983. New York City Department of Buildings' records contain no information on whether the most recent building on the lot had a basement. The 1982 Sanborn map does show that a basement was present. It is assumed that the four-story building that most recently occupied the lot would not have had a basement more than 10 to 11 feet deep. Therefore, lot 18 has a moderate potential for containing archaeological materials. Materials associated with occupations of the lot during the pre-1820s, and possibly post-1820s, may remain under the basement and certainly in what was an open area at the rear of the property.

Lot 26 (110 Water Street)

The first documented house on this lot was in 1702. By 1813, the structure on the lot was a store. In 1860, and up to demolition in 1982, the lot contained a five-story building. As discussed above, the rear of the lot was open at least from 1852 to 1982. In addition, the eighteenth- and early nineteenth century-houses on this lot probably had backyards. Given this open area at the rear of the property and the absence of a basement, as indicated on the 1982 Sanborn map, this lot has a high potential for containing intact archaeological resources.

Lot 19 (146 Pearl Street)

The first development on this property was a house in the early 1700s, then a store (possibly combined with a house) in the 1820s, and finally a four-story building by 1860. The 1852 map of the area (Figure 4) indicates that the rear of the lot was open. Based on available maps, it apparently remained open up to 1932, when the rear of the lot contained a one-story building, which probably had shallow foundations. However, deed information indicates that the lot was entirely covered by 1900.

No basement data are available on the mid to late nineteenth-century buildings on the lot. The 1982 Sanborn map indicates that no basement was present beneath the most recent structure. Given the absence of a basement and the probable shallow foundations of the one-story structure on the lot, 146 Pearl Street has a high potential for containing intact archaeological resources.

Lot 25 (112 Water Street)

Lot 25 had a developmental history similar to lot 19. The 1982 Sanborn map shows a four-story building with a basement. This building was probably the same structure described in the 1860 deeds for this lot. Based on data from other sites in the area, the basement of this building was probably 6 to 10 feet deep. Therefore, archaeological materials and features associated with the lot's earlier occupations probably still exist. Given the pro-

bable basement depth, lot 25 has a moderate potential for containing archaeological resources.

Lots 20-22 (79-85 Wall Street)

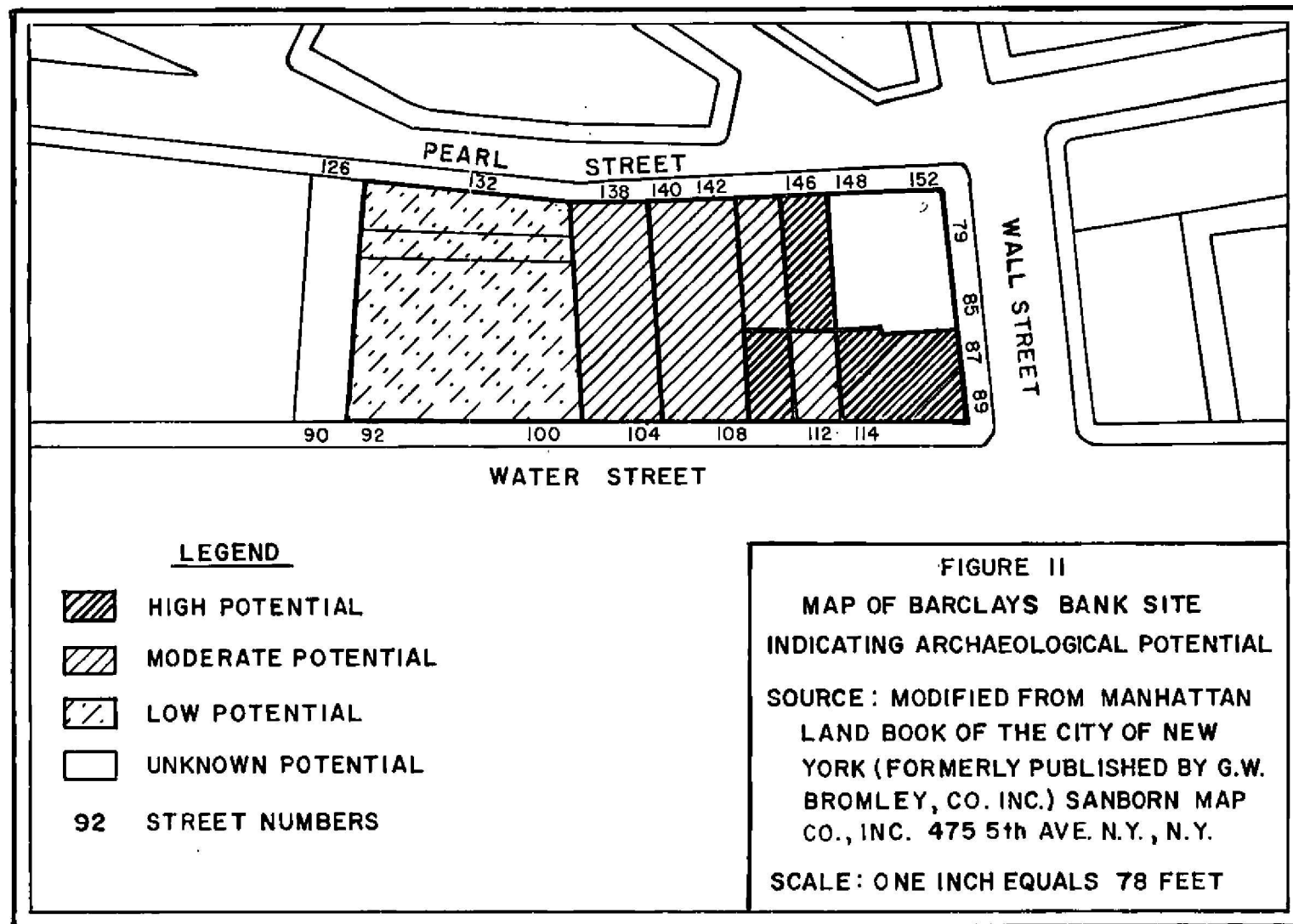
The three lots making up this property all contained a series of houses, stores, and four-story buildings. The latter buildings were probably demolished prior to 1911, when the Orient Building occupied the northwest corner of the block. The 1982 Sanborn map shows that this 13-story office building had a basement. No building records were available for determining basement depth. However, the 1982 Sanborn map shows a one-story structure at the rear of the office building in the southeast corner of the modern lot. This structure probably had a shallow foundation. As a result of this lack of basement depth information, this corner property has an unknown potential for containing archaeological resources. However, the Orient Building, which was of steel frame construction, probably had deep foundations; and, therefore, it may have destroyed all resources. Resources may still remain under the one story structure. As noted above, a portion of lot 21 was vacant in at least the 1880s. This vacant area may have been covered by this one-story structure.

Lot 23 (116 Water Street)

This modern lot comprises both lots 24 and 23 (114-116 Water Street). Its historic development was similar to the lots discussed above. Open areas appeared to have existed at the rear of both 114 and 116 Water Street from 1852 (and probably much earlier) to around 1930. At 114 Water Street, this open area was covered with a one-story structure in 1932. Deed information shows that from 1860 to 1900, the lot contained four- and then five-story buildings. However, the 1982 Sanborn map indicates that prior to demolition in 1983, the lot contained only a one-story structure with no basement. What happened to the upper stories is not documented. Given the height of buildings in this lot, both in the mid-nineteenth century and twentieth centuries, and the absence of basements, this lot has a high potential for containing intact archaeological resources.

Recommendations

Figure 11 summarizes the archaeological resource potential for lots in the project area. The types of resources that can be expected within these lots would include horizontal yard deposits; features, such as cisterns and privies; early building foundations; and landfill deposits and fill retaining features, as found on the Telco and 175 Water Street sites. Also, portions of docks and wharves that existed along Wall and Water Streets may have extended into the study area. It is anticipated that the dates for these potential resources would be from 1694 to 1702 for the fill deposits and features, and from 1699 to about the 1820s for remains related to occupations.



The 1820s cutoff date is based on changes in land use that occurred at this time. Prior to the 1820s, the study area contained dwellings and stores that probably did not occupy an entire lot and would have rear yards containing features and horizontal trash deposits. However, by the 1820s, the block consisted of commercial properties with brokerage and warehousing functions. These activities took place in buildings that covered an entire lot. Later in the nineteenth century, the block was predominately warehouses. These types of commercial activities probably produced few potential archaeological deposits within their respective lots. This is not to say that the study area will be devoid of post-1820s materials; but the majority of archaeological remains that would exist on the block would date prior to this period.

Given the high potential for archeological resources within the project area and the early date of these resources (particularly fill deposits dating to the early British colonial period), additional work is recommended. This should consist of archaeological testing of various lots in the study area to confirm, or negate, this cultural resource potential. The resource potential summarized in Figure 11 provides a framework for setting priorities in lot testing. Deed and cartographic data will guide the location of specific test units and/or trenches.

Specific research questions that could be addressed through an analysis of the resources in the project area cannot be determined at this time. Such questions are contingent upon the results of the testing program. If, however, the projections stated above are correct, the study area will provide significant data for a range of research topics. One topic concerns the archaeology of the landfill, which is itself a resource. The project area is complementary in time and in location to the Hanover Square site and the Telco and 175 Water Street sites. Another topic is the nature of commercial development within a northeastern seaport. The area is particularly important in that resources may contain information reflective of the early eighteenth century port, which would complement data analyzed from the 175 Water Street and Telco sites and from investigations associated with the South Street Seaport Historic District. The length of occupation and the transition from the eighteenth to the nineteenth centuries can, further, be understood in terms of the shift from merchant/specialist middleman to large-scale warehouse-wholesalers (cf. Geismar ed. 1983). Another avenue for research is the socioeconomic status of the block's occupants. The project area provides a unique opportunity to study aspects of residential occupations, as most of the nearby archaeological sites were mostly commercial throughout their developmental history. Archaeological data for the various lots can be used to measure the socioeconomic standings of the blocks residents. These measurements can be compared to other contemporaneous residential groups in New York and other cities, in

addition to groups at different time periods. Such data provide a better understanding of historic, urban processes.

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APPENDIX 1
WATER LOT GRANT 1
LOTS 22 AND PART OF 23

APPENDIX I
WATER LOT GRANT 1
LOT 22 AND PART OF 23

Water lot grant 1 was granted to John Theobald, a merchant, on October 12, 1694. The grant extended from Queen Street, now Pearl Street, "containing in Length one (sic) both sides one hundred and thirty two foot or to Low Water Marke and in breadth in front and in the Rear Eighteen foot all English measure...being bounded Easterly by a small parcel of ground intended for the building of a Wharfe to front the street Commonly called the Wall Street" (Grants of land under water, pages 170-171). Theobald's property is associated with lots 22 and the eastern half of lot 23. Lot 23 is made up of ward lots 1982 and 1983, consolidated in 1893 (Ward maps, 1871-1895, Plate 19).

Theobald's heirs subdivided the property into three sections. The area corresponding to ward lot 1982, at the corner of Wall and Pearl Streets, was sold to Richard Smith, a merchant, in 1751 (Liber 37, Page 406). On the same day, they sold the remainder of the water lot grant to William Brownjohn, a physician and apothecary (Liber 37, Page 393). Smith sold the property at the corner of Queen/Pearl and Wall Streets to Samuel Stillwell, another merchant, in 1761 (Liber 37, Page 406).

In conveyances that have since been lost, Brownjohn acquired all of Theobald's water lot grant. In 1793 and 1794, Gabriel William Ludlow, acting as executor for the estate of William Brownjohn, sold the property in three sections. The property at the corner of Pearl and Wall Streets, measuring 18 feet on Pearl Street (then known as Hanover Square), and 46 feet 11 inches on Wall Street, was sold to Francis Wainwright and Andrew Caldwell, druggists (Liber 50, Page 145). The property corresponding to ward lot 1983, Nos. 83-85 Wall Street, which was incorporated into lot 22 in 1893, was sold to Ephraim Hart, a merchant (Liber 51, Page 375). The property corresponding to the eastern half of lot 23 was sold to James Seton, who sold one-half interest in the property to Martin Hoffman, a merchant, in 1802 (Liber 65:165).

The western portion of lot 23, known as 116 Water Street, belonged to Hugh Gaine, a prominent printer during the Revolutionary period (see discussion in text). The lot had originally been contained in Robert Sinclair's water lot grant and in now lot conveyances was sold to William Brownjohn in the eighteenth century. From references to the property in conveyances of adjacent properties and from the 1789 tax list, it is clear that the lot, known as 22 Water Street, belonged to Brownjohn in that year (Tax assessments 1789, n.p.). Between 1791 and 1794, however, the executors of Brownjohn's estate sold it to Hugh Gaine, who is listed as the owner of 116 Water Street in 1794 (Tax assessments 1794:20). The executors of Gaine's estate

sold the property, "known and distinguished as 116 Water Street," to Martin Hoffman and Alexander S. Glass, the merchants who owned the corner property, in July 1809 (Liber 83, Page 281). This created the large corner lot which appears as ward lot 1984 in the nineteenth century and was subsequently re-numbered lot 23 after 1898.

Lot 22, Ward Lot 1982, 152 Pearl Street and 77-81 Wall Street

1702: John Theobald was taxed for two houses. His tenant was John Godfrey. Theobald's taxable real and personal estate was valued at 140 pounds; Godfrey's estate was valued at 5 pounds (Tax Records, Book 1, East Ward, 1702).

1708/9: John Theobald was taxed for a "house"; his real and personal estate was valued at 140 pounds (Tax Records, Book 1, East Ward, 1708/9).

1721: John Theobald was taxed for "2 houses & Estate"; his total taxable property was assessed at 500 pounds (Tax Records, Book 1, East Ward, 1721, p. 2).

1731/2: Widow Theobald reported 3 houses and taxable wealth at 70 pounds (Assessment of East Ward, 1731/2, p. 516).

1761: The sale of the property at the corner of Queen and Wall Streets from Richard Smith to Samuel Stillwell described a "dwelling house or Messuage and shop Lott of ground and premises" (Liber 37, Page 406).

1789: The property belonged to the Estate of William Brownjohn but was leased to Francis Wainwright, who reported personal estate valued at \$500 (Tax assessments, 1789, n.p.). Wainwright and Caldwell, druggists, occupied the property, then known as 26 Hanover Square (New York City Directory 1790: 107).

1791: The property belonged to the Estate of William Brownjohn but was leased to Wainwright and Caldwell, who reported personal estate valued at \$500 (Tax assessments, 1791, n.p.).

1793: Gabriel William Ludlow, Executor of the Estate of William Brownjohn, sold the property to Francis Wainwright and Andrew Caldwell, druggists (Liber 50, Page 145).

1794: Wainwright and Caldwell were assessed for a real property valued at \$1,000 at 152 Pearl Street; their personal property was valued at \$1,300 (Tax assessments 1794: 20). The directory lists Wainwright and Caldwell as a firm of druggists at 152 Pearl Street (New York City Directory 1795: 227).

1808: Caleb Shreve was assessed for a house at 152 Pearl Street; real property was valued at \$2,900 and his personal pro-

perty was valued at \$500 (Tax assessments 1808: 39). Shreve was a druggist, who evidently also lived at this address (New York City Diresctory 1808-1809: 286).

1820: W. Carty (?) and Wm. Antwerp were assessed for a store valued at \$8,000 (Tax assessments 1820: n.p.).

1830: A.L. Halstead was assessed for a store valued at \$18,000 at 152 Pearl Street (Tax assessments 1830-25). Halstead lived on the Bowery (New York City Directory 1830-31: 303).

1840: C.N. Cutter was assessed for a store valued at \$28,000 at 152 Pearl Street (Tax assessments 1840: 32).

1845: Charles Squire owned ward lot 1982, Nos. 152 Pearl and 77-81 Wall Streets (Ward maps 1835-1845).

1850: Brown and Brothers owned a store at 152 Pearl Street (Tax assessments 1850: n.p.). Brown and Brothers was a banking house, located at 59 Wall Street (New York City Directory 1850-51: 76).

1860: Brown and Brothers owned the property at 152 Pearl Street. The property measured 18 feet by 47 feet and was entirely covered by a four-story building. It was valued at \$30,000 (Tax assessments 1860: n.p.). In 1867, this was occupied by "Rucks Son & Co.," who dealt in tobacco (Lloyd 1867).

1870: Eugene O'Sullivan owned the property at 152 Pearl Street. The lot measured 18 by 47 feet, and the building covered the lot. It was valued at \$32,500 (Tax assessments 1870: 95). Sullivan was a coffee broker (Wakeman 1914: 113).

1880: Eugene O'Sullivan owned the property at 152 Pearl Street. The lot measured 18 by 47 feet and was covered by a four-story building. The property was valued at \$24,000 (Tax assessments 1880: 95). At this location were C. Risley & Co., a coffee jobbing firm; and Mayer Brothers, a Hamburg-New York house (Wakeman 1914: 114).

1890: Eugene O'Sullivan owned the property at 152 Water Street, to which ward lot 1983 (formerly 79-81 Wall Street) had been added, although the lots were not legally consolidated until 1893. Ward lot 1982 measured 18 by 47 feet and was entirely covered by a four-story building. Ward lot 1983 measured 25.9 by 17 feet and was covered by five-story building. Together, the properties were valued at \$60,000 (Tax assessments 1890: 91, 93).

1893: Ward lot 1982 measured 18 by 47 feet and was entirely covered by a four-story building. Ward lot 1983 measured 25.9 by 17 feet and was covered by five-story building. Together the properties were valued at \$60,000 (Tax assessments 1890:91, 93).

1900: Eugene O'Sullivan was assessed for a four-story building that covered lot 22, 152 Pearl Street and measured 18 by 72.9 feet (Tax assessments 1900:52).

1911: John G. Agar was assessed for the Orient Building, which occupied the corner of Pearl and Water Streets, and included the former lots 20, 21 and 22. This was 13 stories tall and of fireproof construction. The lot was valued at \$375,000 and included improvements valued at \$575,000 (Tax assessments 1911:Block 31).

1920: John G. Agar was assessed for the Orient Building. This was a 13-story building, which occupied lots 20, 21 and 22. With improvements, the property was valued at \$515,000 (Tax assessments 1920:55).

1930: John G. Agar was assessed for a thirteen-story building that occupied lots 20-22. It was assessed at \$650,000 and was coded 6, meaning office building (Tax assessments 1930:57).

The 1982 Sanborn map of the block indicates that lots 20, 21, and 22 contained a 13-story building with a basement. As this structure was of steel frame construction, the foundations were probably deep. However, no documentation was available at the New York City Department of Buildings that indicated actual basement or foundation depths. The building on this property was demolished in 1983. The lot, as all lots in the project area except for lot 11, is currently covered with demolition rubble.

Ward lot 1983, Nos. 83-85 Wall Street

1789: The estate of William Brownjohn was assessed for two shops on Wall Street, valued at \$1,000 pounds. John Emory, with personal property valued at 150 pounds, rented one, and Joseph Hale, with personal property valued at 100 pounds rented the second (Tax assessments 1789:n.p.).

1794: The executors of the estate of William Brownjohn sold the property consisting of a "messuage Tenement or dwelling house", fronting 25 feet 8 inches on Wall Street and running 17 feet in depth, bounded by land belonging to the late William Brownjohn on the north and south, to Ephraim Hart, a merchant (Liber 51, Page 375).

1794: Ephraim Hart was assessed for a house valued at \$2,250 at 65 Wall Street (now 85 Wall Street). He occupied part of it, with personal property assessed at 800 pounds, and rented part to Charles Evans, who reported personal property valued at 100 pounds (Tax assessments 1794:n.p.). Hart was a broker and auctioneer whose place of business was 65 Wall Street but who lived at 84 Broadway (New York City Directory 1795:96).

1801: Hart sold the property to the Columbian Insurance Company of New York. It consisted of a "messuage tenement or dwelling house," measuring in front on Wall Street 25 feet 8 inches and in depth north and south 17 feet (Liber 61:314).

1808: The Columbian Insurance Company was assessed for a house valued at \$4,500 at 65 Wall Street (Tax assessments 1808:26). Columbian Insurance Company was headquartered at 55 Wall Street (New York City Directory 1808-1809:109).

1808: Columbian Insurance Company sold the property to William F. Pell, an auctioneer for \$7,250 (Liber 81:71). According to the index, Pell sold the property to John Wilkes in 1810, but the deed has been misfiled and was not located among the deed books.

1813: James Seton was assessed \$3,000 for real estate at 65 Wall Street (Tax assessments 1813:n.p.). Seton was an auctioneer and commission merchant whose place of business was 65 Wall Street but who lived in Harrison (New York City Directory 1813-1814:280).

1820: William F. Pell was assessed for a store and lot valued at \$6,000 at 66 Wall Street (Tax assessments 1820:30). William F. Pell and Company was a firm of auctioneers (New York City Directory 1820-21:348).

1830: William F. Pell was assessed for a store and lot valued at \$10,000 at 65 Wall Street (Tax assessments 1830:47). Wm. F. Pell & Co., were auctioneers at 65 Wall St. (New York City Directory 1830-31:476).

1840: G.H. Stanton kept an office at this location and was assessed \$15,000 for the property. He shared it with C.R. Disoway who was assessed \$19,000 for a house, also at 65 Wall Street. "Robinson" was assessed \$20,000 for a house at 63 Wall Street (Tax assessments 1840:n.p.). Stanton was a produce broker, and Cornelius R. Disoway was an attorney (New York City Directory 1840-41:208, 595).

1845: Ward lot 1983, Nos. 83-85 Wall Street, belong to Jno. Suydam (Ward maps 1835-1845).

1850: The Estate of J. Suydam was assessed \$11,000 for ward lot 1983, Nos. 83-85 Wall Street (Tax assessments 1850:n.p.).

1860: The Estate of J. Suydam was assessed \$15,000 for property at 83-85 Wall Street. This consists of two four-story structures, which covered the lot, measuring 25.9 by 17.3 feet (Tax assessments 1860:n.p.).

1870: The Estate of J. Suydam was assessed for one four-story building occupying ward lot 1983, Nos. 83-85 Wall Street. The

property was valued at \$20,000. The building covered the lot, measuring 25.9 by 17.3 feet (Tax assessments 1870:60). This building probably consisted of the two buildings enumerated in 1860, which had been thrown together.

1880: The Estate of J. Suydam was taxed for a four-story building which covered ward lot 1983, Nos. 83-85 Wall Street. The property was valued at \$18,000. The lot measured 25.9 by 17.3 feet (Tax assessments 1880:60). At 83-85 Wall St. were Herman Rohe, Halpin & Judge, and Rintuel Bros., merchandise brokers (Wakeman 1914:113).

1890: Ward lot 1983 assessed with ward lot 1982 on Pearl Street; see above lot 22.

Lot 23, Ward Lot 1984, 116 Water Street and 87 Wall Street *

1789: The Estate of William Brownjohn was assessed for a house at 23 Water Street valued at 1,000 pounds. Carlisle Pollock was the tenant with personal estate valued at 100 pounds (Tax assessments 1789:3). Pollock was a merchant and insurer who lived at 23 Nassau (New York City Directory 1790:81).

1791: The estate of William Brownjohn was assessed for a house valued at 1,200 pounds at 23 Water Street. This was rented to George and Carlisle Pollock. George Pollock was assessed for personal property valued at \$200 pounds Carlisle Pollock as assessed for personal property valued at \$200 (Tax assessments 1791: 101). Carlisle Pollack was a merchant at the "corner of Wall and Water Streets" (New York City Directory 1791:101).

1794: At 67 Wall Street (formerly 23 Wall Street and subsequently 87 Wall Street), James Seton was assessed for a lot and store valued at 2,500 pounds. He rented the property to Hoffman and Seton, whose personal property was valued at 2,500 pounds (Tax assessments 1794:20). Hoffman and Seton was an auction and commission house at 67 Wall Street (New York Directory 1795:103).

1802: James Seton sold one-half interest in the property at the corner of Wall and Water Streets to Martin Hoffman, merchant (Liber 65, Page 165).

* For the history of 116 Water Street prior to its incorporation in 1809 into the larger property that became ward lot 1984 and then lot 22, see below, Appendix 2.

1808: Martin Hoffman, Auctioneer, sold Robert Lenox, Joshua Waddington and William Ogden, merchants, the "messuage, Tenement and Lot of Ground situated on the corner of Wall and Water Streets and known as Number Sixty Seven in said Wall Street", bounded in front on Water Street, 20 feet; in length on Wall Street, 40 feet, 6 inches; on the west along a house and lot lately belonging to William Brownjohn, 40 feet, 6 inches and in the rear, on ground late of William Brownjohn (Liber 74; Page 128).

1808: Hoffman and Glass had a store at 67 Wall Street valued at \$4,500 (Tax assessments 1808:26). Hoffman and Glass ran an auction room at 67 Wall Street (New York City Directory 1808:177).

1813: Hoffman and Glass had a store at 67 Wall Street valued at \$4,000 (Tax assessments 1809:n.p.). They ran an auction room at this address but both lived elsewhere (New York City Directory 1813-14:151, 172).

1820: Hoffman and Glass had a store valued at \$9,000 at 67 Wall Street (Tax assessments 1820:30).

1830: Glass and Girard had a store at the corner of Water and Wall Street, No. 67 Wall Street, valued at \$14,000 (Tax assessments 1830:47). Glass and Girard were auctioneers (New York City Directory 1830-31:285).

1840: A.G. Hazard had an office at No. 67 Wall, at the corner of Wall and Water Street, valued at \$28,000 (Tax assessments 1840:n.p.). Augustus G. Hazard & Co., merchants, occupied No. 67, at the corner of Water and Wall (New York City Directory 1840-41:309).

1845: Ward lot 1984, the lot at the corner of Water and Wall including No. 87 Wall and 116 Water, belonged to the estate of Alexander S. Glass (Ward maps 1835-1845).

1850: No. 87 Wall Street, ward lot 1984, belonged to the Estate of A. S. Glass, assessed at \$30,000 (Tax assessments 1850:n.p.).

1860: Nos. 87-89 Wall Street, ward lot 1984, belonged to the Estate of A.S. Glass and was assessed at \$50,000. Two four-story buildings covered the lot, which measured 42.1 by 41.3 feet (Tax assessments 1860:n.p.). In 1867, David Morris & Co. occupied No. 67 Wall Street. Hazard Powder Co., manufacturers of gun powder occupied 89 Wall Street (Lloyd 1867). Lloyd 1867 indicates that 89 Wall Street also corresponded to 116 and 114 Water Street. The ward maps (1835-45, 1856-71, 1871-95), and the descriptions in the tax registers and subsequent maps (Bromley 1899; Bromley 1932) indicate that this is an error in numbering. No. 89 Wall included 116 Water; which had historically abutted 150 Pearl. No. 114 Water abutted 148 Pearl and so on.

1870: Nos. 87-89 Wall Street, ward lot 1984, belonged to the estate of A. Glass, which was assessed for property valued at \$75,000. The lot, ward lot 1984, was covered by a single four-story building, measuring 42.1 by 41.3 feet (Tax assessments 1870:60).

1880: Nos. 87-89 Wall Street, ward lot 1984, belonged to A. S. Glass, who was assessed for real estate valued at \$65,000. The lot, measuring 42.1 by 41.3 feet, was entirely covered by a four-story building (Tax assessments 1880:60). Havemeyer Brothers Sugar Refining Co. was located at 87-89 Wall St. Also at 87 Wall St. were Ockershausen Bros. and Weitgen & Harms Co.; both were sugar refineries. George Arden, a broker had his office at No. 87 (Wakeman 1914:113).

1890: Ward lot 1984, Nos. 87-89 Wall Street, belonged to A. S. Glass, and was assessed for \$80,000. It was entirely covered by a four-story building (Tax assessments 1890:91).

1900: Lot 23, formerly ward lot 1984, belonged to J. W. Gerard. It was covered by a five-story building, which occupied the entire lot. It was valued at \$75,000 (Tax assessments 1900:52).

1911: Lot 23 belonged to John G. Agar. It was covered by a four-and one-half-story building, which occupied the entire lot. The value of the property without improvements as \$170,000; with improvements, it was valued at \$175,000 (Tax assessments 1911:55).

1920: John G. Agar owned lot 23, which was covered by a four-and one-half-story building. With improvements, the property was assessed at \$140,000 (Tax assessments 1920:57).

1930: John G. Agar owned lot 23, which was covered by a four-and one-half-story building coded 1, "family houses, designed as such, however used" (Tax assessments 1930:57).

The 1982 Sanborn map of the block indicates that lot 23 (114-116 Water Street) contained a one-story building with no basement. As noted above, in 1930, the lot contained a four-and a half-story structure, while in 1982, it was one story. The demolition permit, dating 1983, for lot 23 confirms that the most recent building was a single story. No other records are available at the Department of Buildings to indicate if, indeed, a basement is absent on this property.

APPENDIX 2

WATER LOT GRANT 2

LOTS 20, 21, 24 AND PART OF 23

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Water lot grant 2 was granted to Robert Sinclair on October 12, 1694. The grant extended from Queen Street (now Pearl Street) "one hundred and thirty two foot or to Low water Mark and in breadth in front and in the Rear fourty three foot six Inches all English measure", bounded on the east by the ground of John Theobald (see above, Appendix 1), on the south by the East River at low water mark, and on the west by the ground of Peter Adolph (see below, Appendix 3) (Grants of land under water, page 156). The water lot grant corresponds to lots 20, 21, and 24 and the western portion of lot 23 (see above, Appendix 1).

Less than a month after Sinclair bought the property, he sold one-half interest in it to Henry Carmer (also spelled Kormer), "leaving a common alley of three feet between them and being at the side of Peter Adolph" (Liber 37, Page 378). According to a later deed, Karmar and Sinclair constructed the wharf at low water mark. Prior to his death in 1704, Sinclair "did...erect and build a certain Messuage or Tenement on the easternmost moiety or half part of said piece or parcel of Ground by the land of John Theobalds and the said Henry Karmar...have also built upon the said westernmost moiety...adjoining to by the land of said Peter Adolph" (Ibid.). Both properties are confirmed by the 1702 tax list, which shows Sinclair owning a house adjacent to Theobalds property, leased to Joseph Burro, and Hendrick Kormer owning "2 houses" between Sinclair's and Adolph's properties (Tax records, Book 1, 1702). Since the lots at this point ran from Queen/Pearl Street to low water mark, Sinclair's property probably corresponds to lot 21 and the western half of lot 23, subsequently known as 116 Water Street. Kormer's property corresponds to lots 20 and 23.

In 1746, Daniel Crommelin et al., heirs of Hannah Crommelin, the daughter of Robert and Mary Sinclair, sold their property to William Brownjohn, surgeon and apothecary (Liber 37, Page 378). Brownjohn's executors eventually sold the northern property (lot 21) to Peter Kemble, a merchant, in 1793 (Liber 55, Page 499) and the southern property (116 Water Street) to Hugh Gaine (see above, Appendix 1).

By 1721, Bartholomew Skaats, a noted silver and goldsmith, had bought the Kormer property (Tax records, 1721, p. 2). In Skaat's lifetime, the property was developed "into two Tenements and Lots of ground the one fronting Queens Street" and the second fronting "upon Dock Street in Rotten Row," i.e., Water Street (Liber 44, Page 406). Both the Queen and Water Street properties (lots 20 and 24) were sold to Hugh Gaine, printer, stationer and bookseller by 1772 (Liber 44, Page 406; Liber 44, Page 435).

Lot 21 Ward Lot 1981, 150 Pearl Street

1702: Robert Sinclair was taxed for a "house", leased to Joseph Burro. Sinclair's real and personal property was valued at 60 pounds; Burro's property was valued at 70 pounds (Tax records, Book 1, 1702).

1708/9: Widow Sinclair was taxed for a "house"; her wealth was assessed at 65 pounds. She had two tenants: David Crommelin and Charles Crommelin; David Crommelin's wealth was valued at 45 pounds, and Charles Commelin's at 30 pounds. Sinclair had evidently developed both the Pearl and Water Street ends of the property. The sequence of names in the tax list indicates that the enumerator walked down the dock, turned the corner at what is now Wall Street, the Theobald property, and then walked back down Pearl Street side of the block. Sinclair was taxed for "house and estate" valued at 80 pounds (Tax records, Book 1, 1708/9).

1721: Charles Crommelin was assessed for "2 houses"; his total taxable wealth was valued at 80 pounds. He rented one house to Thomas Grant, whose taxable wealth was assessed at 30 pounds (Tax records, Book 2, 1721, p. 2).

1731/2: "Widdow Sinklair" was assessed for "2 houses & Estate"; her tenant was Ebenezer Grant. Sinclair's property was valued at 60 pounds; Grant's property was assessed 25 pounds (Assessment of East Ward, 1731/2, p. 516).

1746: Daniel Crommelin et al. sold the property to William Brownjohn (Liber 37, Page 378).

1789: The Estate of William Brownjohn was assessed for a house at 24 Hanover Square valued at 1,100 pounds; this corresponds to lot 21. Timothy Hurst, proprietor of the firm of Timothy Hurst & Son, druggist, occupied the property; his taxable property was assessed at 50 pounds (Tax assessments 1789:n.p.; New York City Directory 1790:54).

1791: The Estate of William Brownjohn was assessed for a house at 24 Hanover Square occupied by Timothy Hurst (Tax assessments 1791:n.p.)

1793: Gabriel William Ludlow, Executor of the Will of William Brownjohn, sold the property bounded by Hanover Square on the north; property belonging to the late William Brownjohn on the east; property belonging to Hugh Gaine on the east; and property belonging to William Brownjohn in the rear, to Peter Kemble a merchant in New York (Liber 55, Page 499).

1794: Kemble sold the property to James Farquhar, a merchant in the city (Liber 55, Page 502).

1794: James Farquhar was assessed for a house at 150 Pearl Street valued at 2,200 pounds. He rented space to Seth Harding, whose property was assessed at 50 pounds (Tax assessments 1794:20). Farquhar was a wine merchant (New York City Directory 1795:73).

1805: Farquhar, a merchant resident in the 8th Ward of the City of New York, sold the property to David Dunham, an auctioneer in the city (Liber 69, Page 142).

1808: David Dunham was assessed for real estate valued at \$4,000 at 150 Pearl Street and personal estate valued at \$3,000 (Tax assessments 1808:39). Dunham was an auctioneer who lived at 150 Pearl Street; his place of work was 144 Pearl Street (see below, Appendix 4) (New York City Directory 1808-1809:132).

1813: Silas Hicks was taxed for a house at 150 Pearl Street, valued at \$4,500. He had four tenants: Andrew Mercier, Joseph White, Robert Wood and Matthew Hoyt. Mercier had property valued at \$500; White had property valued at \$500; and Hoyt had property valued at \$100 (Tax assessments 1813:n.p.). Hicks was a merchant who worked at 158 Pearl Street and lived on Greenwich. Wood was also a merchant who worked at 150 Pearl Street (New York City Directory 1813-14:170, 342).

1820: Dunham and Auchincloss had a store at 150 Pearl Street; their property was assessed at \$11,000 (Tax assessments 1820:n.p.). Dunham and Auchincloss was a firm of merchants; both men lived elsewhere (New York City Directory 1820:165).

1830: Burr Auchincloss was assessed property valued at \$20,000 at 150 Pearl Street; it was a store (Tax assessments 1830:25). Auchincloss was a merchant (New York City Directory 1830-31:211).

1840: Booth and Co. was taxed for a store valued at \$36,000 at 150 Pearl Street (Tax assessments 1840:32). Booth and Tuttle, a firm of merchants, were located at 150 Pearl Street; the principals lived elsewhere (New York City Directory 1840-41:105).

1845: S. and M. Allen owned ward lot 1981, 150 Pearl Street (Ward maps, 1834-1845).

1850: A.C. Greene was taxed for a store valued at \$20,000 at 150 Pearl Street (Tax assessments 1850;n.p.).

1860: John C. Greene was taxed for property at 150 Pearl Street. The lot measured 21.1 by 71.3; the four-story building on it measured 21.1 by 66 feet (Ibid. 1860:n.p.). Greene was a merchant with offices in South Street (New York City Directory 1860-61:342). In 1867, this was occupied by the firm of C.C. and H.M. Taber (Lloyd 1867).

1870: Eugene O'Sullivan was taxed for property at 150 Pearl Street. The lot measured 21.1 by 71.3 feet; the four-story building measured 21.1 by 66 feet. The entire property was valued at \$24,000 (Tax assessments 1870:95).

1880: Eugene O'Sullivan was taxed for property at 150 Pearl Street. The description is identical to that given in 1870, although the valuation was decreased to \$16,000 (Ibid. 1880:95). At 150 Pearl Street were Gustave, Amsinck & Co., agents of the Brazilian government and receivers of mild coffee (Wakeman 1914:114).

1890: Eugene O'Sullivan was taxed for property at 150 Pearl Street. The property was identical to that described in 1870, but the value was placed at \$22,000 (Tax assessments 1890:53).

1900: Eugene O'Sullivan was taxed for property at 150 Pearl Street. The four-story building covered the lot, which measured 21.1 by 71.5 feet. The value was \$22,000 (Ibid. 1900:52).

1911: Lot 21 was incorporated into lot 20, occupied by John B. Agar's Orient Building (see above, Appendix 1).

116 Water Street

1702-1789: See above, 150 Pearl Street.

1789: The Estate of William Brownjohn was taxed for real estate valued at 800 pounds at 22 Water Street. It was occupied by Daniel Champion, whose personal estate was valued at 50 pounds (Tax assessments 1789:2).

1791: The Estate of William Brownjohn was taxed for real estate valued at 800 pounds; Daniel Campion (sic) occupied the property, with personal estate valued at 50 pounds (Ibid. 1791:4).

1794: Hugh Gaine owned the house at 116 Water Street, valued at 1,500 pounds. Edward Moran occupied the property. Moran was a merchant taylor; his personal property was assessed at 100 pounds (Ibid. 1794:20; New York City Directory 1795:152).

1804: Hugh Gaine sold Daniel Phoenix, a merchant in the city, Nos. 114 and 116 Water Street and 148 Pearl Street, subject to a mortgage. No. 116 Water Street fronted on Water Street and was bounded on the east by "house and Lot of Ground occupied by Hoffman and Seton and Co., as an auction store" (see above, Appendix 1), on the west by No. 114, and in the rear by property owned by James Farquhar (see above, lot 21) (Liber 83:304).

1808: John Forsyth was taxed for a house valued at \$2,700 and personal estate valued at \$500 at 116 Water Street (Tax assessments 1808:43). Forsyth was a merchant taylor at 116 Water Street (New York City Directory 1808-1809-147).

1809: John Kemp and Daniel McCormick, Executors of the Estate of Hugh Gaine sold his interest in 116 Water Street to Martin Hoffman and Alexander S. Glass, merchants (Liber 83:381). Daniel Phoenix sold his interest in 116 Water Street to Hoffman and Glass (Liber 83, Page 381).

1813: Beverly Robinson taxed for a "house" at 116 Water Street valued at \$3,100; Hoffman and Glass were assessed for a store at 116 Water Street, valued at \$1,700 (Tax assessments 1813:n.p.).

From 1820 onward, 116 Water Street assessed with No. 87 Wall Street, ward lot 1984, lot 23.

Lot 20, Ward Lot 1980, No. 148 Pearl Street

1702: Henrick Kormer taxed for "2 houses"; his total property, real and personal, came to 85 pounds. He rented property to John David Jushi (?), whose taxable property amounted to 5 pounds (Tax records, Book 1, 1702).

1708/9: Hendrick Kormer was taxed for one house, rented to David Kormer. Hendrick Kormer's property was assessed at 60 pounds; David Kormer's property came to 5 pounds (Tax records, Book 1, 1708/9).

1712: Hendrick Kormer et al. mortgaged their property to Mary Sinclair, widow. The property consisted of "all those Two Messuages Tenements or Dwelling houses and Lot or Lots of Ground situate lying or being within the City of New York aforesaid and one of which said houses fronts the Dock Street (Water Street) butting and bounding West on the lot of the Widow Adolph East of the house of said Mary Sinklare the other house fronting to Queen Street bounding east on the house now in possession and Occupation of Mr. Charles Crommelin and west on the said lot belonging to above named Mr. Adolph" (Liber 28, Page 248).

1721: Hendrick "Kermers" house was assessed at 15 pounds. His tenant, Edmond Hawkins, was taxed for property valued at 5 pounds (Tax records, Book 2, 1721;2).

1731/2: Bartholomew Skaats was taxed for "2 houses and Estate", adjacent to "Widdow" Sincklair's 2 houses (Tax records, Book 2, 1731/2:512).

1772: Property of Bartholomew Skaats devolved among his six heirs according to his will dated January 14, 1758. The two properties, one fronting Queen Street and the second fronting Dock Street (Water Street) were sold to Hugh Gaine, printer, stationer and bookseller (Liber 44, Page 406; Liber 44, Page 435).

1789: Hugh Gaine was taxed for a house valued at 1,100 pounds at 25 Hanover Square; he was taxed for personal property valued

at 1400 pounds (Tax assessments 1789:3). This corresponds to 148 Pearl Street.

1791: Hugh Gaine was taxed for a house valued at 1,100 pounds at 25 Hanover Square; he was taxed for personal property valued at 1300 pounds (Ibid.:n.p.).

1794: Hugh Gaine was taxed for a house at 148 Pearl Street valued at 1,500 pounds. He resided at this address, where his personal estate was valued at 1,300 pounds. He also leased space to Philip Ten Eyck, whose personal estate was valued at 50 pounds (Ibid. 1794:20). Gaine was a printer, bookseller, and stationer (New York City Directory 1795:81).

1804: Gaine mortgaged the property to Daniel Phoenix, see above.

1808: The Estate of Hugh Gaine was assessed for real property valued at \$4,000 (Tax assessments 1808:n.p.).

1813: Calvin Baker was taxed for property valued at \$4,500 at 148 Pearl Street; Baker's personal estate was valued at \$500 (Tax assessments 1813:n.p.). Baker was a merchant, who appears to have lived at this address (New York City Directory 1813:59).

1820: P. L. Mills was taxed for a store valued at \$10,000 at 148 Pearl Street (Tax assessments 1820:n.p.).

1830: Hillyer and Robbins were taxed for a store valued at \$19,000 at 148 Pearl Street (Ibid. 1830:25).

1840: Richards and Co. were taxed for a store valued at \$36,000 at 148 Pearl Street (Ibid. 1840:32). Edward C. Richards dealt in dry goods (New York City Directory 1840-41:530).

1845: Zachariah Lewis owned ward lot 1980, 148 Pearl Street (Ward maps 1835-1845).

1850: The Estate of Z. Lewis owned the store at 148 Pearl Street, assessed at \$18,000 (Tax assessments 1850:n.p.).

1860: John C. Green owned the property at 148 Pearl Street, assessed at \$20,000. This consisted of a four-story building, measuring 21.9 by 59 feet, on a lot, measuring 21.9 by 65 feet (Tax assessments 1860:n.p.). In 1867, this was occupied by the firm of C.C. and H.M. Taber (Lloyd 1867).

1870: Eugene O'Sullivan owned the property at 148 Pearl Street, assessed at \$21,000. It is identical to the description given in 1860 (Ibid. 1870:95).

1880: Eugene O'Sullivan owned the property at 148 Pearl Street, assessed \$14,500. It is identical to the description given in 1860 (Ibid. 1880:95).

1890: Eugene O'Sullivan owned the property at 148 Pearl Street, assessed at \$17,000. It is identical to the description given in 1860 (Ibid. 1890:53).

1900: Eugene O'Sullivan owned the property at 148 Pearl Street, assessed at \$17,000. It is identical to the description given in 1860 (Ibid. 1900:52).

1911: John B. Agar owned the Orient Building, which occupied lots 20-22; see above, Appendix 1 (Ibid. 1911:Block 31).

Lot 24, Ward Lot 1986, 114 Water Street

1702-1789: See above, lot 20, ward lot 1980, 148 Pearl Street.

1789: Hugh Gaine was taxed for real estate valued at 1,050 pounds at 21 Water Street. It was rented to Adolph Yates, a grocer, whose personal estate was valued at 100 pounds (Tax assessments 1789:3; New York City Directory 1790:113).

1791: Hugh Gaine was taxed for real estate valued at 1,000 pounds at 21 Water Street. He rented the property to Valentine Nutter, a book seller and stationer whose personal estate was valued at 500 pounds (Tax assessments 1791:14; New York City Directory 1791:94).

1794: Hugh Gaine was taxed for real estate valued at 1,500 pounds at 114 Water Street. He rented the property to Valentine Nutter, whose personal estate was valued at 300 pounds (Tax assessment 1794:n.p.).

1804: Gaine mortgaged the property to Daniel Phoenix, see above.

1808: The Estate of Hugh Gaine was taxed for a house valued at \$4,000 (Tax assessments 1808:n.p.).

1820: Robert Cochran, a grocer, was taxed for a store valued at \$3,800 at 114 Water Street (Tax assessments 1820:38; New York City Directory 1820-21:123).

1830: William Friel, a grocer, was taxed for a store valued at \$4,000 at 114 Water Street (Tax assessments 1830:28-29; New York City Directory 1830-31:273).

1840: Wilder and Company was taxed for a store at 114 Water Street valued at \$14,000 (Tax assessments 1840:36-37).

1845: William A. Spencer owned the property at 114 Water Street, ward lot 1986 (Ward maps 1835-1845).

1850: E. S. Spencer owned the store at 114 Water Street, valued at \$10,500 (Tax assessments 1850:n.p.).

1860: Lorillard and Spencer owned ward lot 1986, 114 Water Street, assessed at \$12,000. A four-story building, 21 by 38 feet, was located on the lot, which measured 21 by 44.9 feet (Tax assessments 1860:n.p.).

1870: Lorillard and Spencer owned the property at 114 Water Street, assessed at \$16,000. It is identical to the description given in 1860 (Ibid. 1870:101).

1880: Lorillard and Spencer owned the property at 114 Water Street, assessed at \$15,000. It was identical to the description given in 1860 (Ibid. 1880:58). Thomas T. Barr & Co., dealers in syrups and sugars, were located at No. 114 Water Street in the office above them was Pierre Lorillard & Co., which dealt in tobacco (Wakeman 1914:111).

1890: Lorillard and Spencer owned the property at 114 Water Street, assessed at \$15,000. The description is identical to that given in 1860 (Tax assessments 1890:58).

1900: L. Spencer owned the property at 114 Water Street, assessed at \$15,000. The four-story building covered the lot, which measured 21 by 44.9 feet (Ibid. 1900:52).

1911: L. Spencer owned the property at 114 Water Street. The property without improvement was assessed at \$18,000; with improvements, it was valued at \$21,000. The description of improvements is identical to that given in 1900 (Ibid. 1911:55).

1920: John G. Agar owned the property at 114 Water Street. With improvements, the value was put at \$23,000; without improvements, the value was \$20,000 (Ibid. 1920:57).

1930: The owner of the property at 114 Water Street was not given. The description is identical to that given in 1900. The property, with improvements, was valued at \$43,000. It was coded 5, "warehouses, lofts, department stores" (Ibid. 1930:57).

The 1882 Sanborn Map indicates that 114 Water Street is included within a single structure located on the northeast corner of the block. As noted above, this building was one story with no basement. The structure on 114 Water Street was demolished in 1983.

APPENDIX 3
WATER LOT GRANT 3
LOTS 19 AND 25

APPENDIX 3
WATER LOT GRANT 3
LOTS 19 AND 25

Water Lot Grant 3 was granted to Peter Adolph, merchant, on October 12, 1694. It consisted of a track extending from Queen (Pearl) Street 120 feet "or to Low water marke", measuring in breadth Northerly twenty one foot all English Measure", bounded on the east by land of Robert Sinclair (see above, Appendix 2), on the west by the property of Daniel Veenvos (see below, Appendix 4), and on the south by the "Harbour or River at Low water marke" (Grants of land under water, p. 176). This corresponds to lots 19 and 25.

The property was apparently not developed in 1702, but the Widow Adolph reported a "house" in 1708/9. In 1716, Adolph De Groof, Peter Adolph's son sold the entire property to Andrew Fresneau, a merchant in the city (Liber 28, Page 226; Liber 28, Page 228). By 1721, Fresneau had apparently developed both the Queen and Water Street frontages of the property, since he reported "2 houses and Estate" in the tax list. Widow Fresneau reported the same property in 1731/2, and between 1731/2 and 1747, she sold the lot in two parcels.

Lot 19, Ward Lot 1979, 146 Pearl Street

1702: Peter Adolph reports a "Lott"; his taxable property was assessed at 5 pounds (Tax records, Book 1, 1702).

1708/9: Widow Adolph reported a "house", her tenant was Daniel Jaudine. Adolph's taxable property was assessed at 30 pounds; Jaudine's wealth was assessed at 15 pounds (Ibid. 1708/9).

1715/6: Adolph De Groof, vintner of the City of New York, sold entire water lot grant to Andrew Fresneau, a merchant in the city. The property was bounded on the east by property formerly belonging to Robert Sinclair and "now of Hendrick Kormer"; on the west by property formerly belonging to Daniel Veenvois, dec'd, "now of Henry Coorten"; on the north by Queen Street, and on the south by the river at "low water Mark" (Liber 28, Page 228).

1721: Andrew Fresneau reported "2 houses and Estate" between Bartholomew Schaats house (see above, Appendix 2) and Hendrick Coerten's property (see below, Appendix 4). Fresneau's taxable property amounted to 180 pounds; he did not report having a tenant (Tax records, Book 2 1721:2).

1731/2: Widdow Fresneau" reported "two houses & Estate" and a tenant, Judith Jamin. Fresneau's taxable wealth amounted to 115 pounds; Jamin's taxable property was assessed at 20 pounds (Ibid. 1731/2:516).

1747: See below, 1805.

1789: Oliver Hull was assessed for a house at 26 Hanover Square (146 Pearl Street), valued at 900 pounds; his personal estate was valued at 600 pounds (Tax assessments 1789:3). Hull was a druggist, who resided at 26 Hanover Square (New York City Directory 1790:53).

1791: Hull was assessed for a house at 26 Hanover Square (146 Pearl Street) valued at 900 pounds; his personal estate was valued at 800 pounds (Tax assessments 1791:n.p.). Oliver Hull and Son, Apothecaries, were listed at this address in the directory (New York City Directory 1791:62).

1794: No entry in tax list.

1805: Thomas Burling of Harrison Township, Westchester County, sold John Hull of Stanford, Dutchess County, "all that certain messuage or dwelling house and lot of land...known by number one hundred and forty six now occupied by Hull & Bowne Druggists", bounded on the west by property belonging to David Wagstaff, on the east by property belonging to Hugh Gaine on the north by (the street) "formerly called Queen Street and Hanover Square and now Pearl Street", and on the south by the "fence of Amos Underhill" (Liber 74:385).

The conveyance reserved use of "a wall...to serve the House hereby Granted as well as the House of said David Wagestall (sic) according to an exception contained in a Release from the Fresneau family to Jacob Darby for the above described premises as well as other Land bearing the date the fifth day of March one thousand Seven hundred and forty seven" (Liber 74, Page 387).

1808: Richard M. Bowne was taxed for real estate valued at \$3,500 and personal property valued at \$720 (Tax assessments 1808:39). The firm of Hull and Bowne occupied the property as did Oliver Hull (New York City Directory 1808-1809:182).

1813: Richard M. Bowne was taxed for real estate valued at \$3,500 and personal estate valued at \$750 (Tax assessments 1813:n.p.). Bowne was a druggist, who appears to have lived and worked at 146 Pearl Street (New York City Directory 1813-14:76).

1820: Hull and Bowne were taxed for a store valued at \$8,000 at 146 Pearl Street. Oliver Hull was also taxed for personal property valued at \$1,000 (Tax assessments 1820:n.p.). Hull and Bowne was a firm of druggists; Hull was himself a druggist (New York City Directory 1820-21:238).

1830: Smith and Wheeler, commission merchants, were assessed for a store valued at \$19,000 (Tax assessments 1830:25; New York City Directory 1830-31:553).

1840: Howard and Company was taxed for a store valued at \$48,000 at 146 Pearl Street; the property extended through to Water Street (Tax assessments 1840:32). H. B. Howard dealt in dry goods (New York City Directory 1840-41:330).

1845: O. T. Hull owned ward lot 1979, 146 Pearl Street (Ward maps, 1835-45).

1850: J. H. Burling was taxed for a store valued at \$18,000 at 146 Pearl Street (Tax assessments 1850:n.p.).

1860: J. H. Burling was assessed for property at 146 Pearl Street, ward lot 1979, valued at \$19,000. The four-story building measured 21.1 by 57 feet on a lot measuring 21.1 by 63 feet (Ibid. 1860:n.p.). In 1867, this was occupied by the firm of C. F. Wernman, Cotton Broker (Lloyd 1867).

1870: No owner is listed for the property at 146 Pearl Street, valued at \$20,000. The description of the property is identical to that given in 1860 (Ibid. 1870:95).

1880: James T. Wenman was taxed for the property at 146 Pearl Street, valued at \$14,500. The description is identical to that given in 1860 (Ibid. 1880:95).

1890: H. Welbrock was taxed for the property at 146 Pearl Street, valued at \$16,000. The four-story building measured 21.1 by 55 feet on a lot measuring 21.1 by 64.1 feet (Ibid. 1890:53).

1900: H. Welbrock was taxed for property at 146 Pearl Street. The four-story building covered the lot. The entire property was valued at \$16,000 (Ibid. 1900:52).

1911: H. Welbrock was taxed for property at 146 Pearl Street, valued at \$29,000 including improvements. The four-story building covered the lot, which measured 21.1 by 64.8 feet (1911:55).

1920: H. Welbrock was taxed for the property at 146 Pearl Street, valued at \$30,000 including improvements. The description is identical to that given in 1911 (Ibid. 1920:57).

1930: H. Welbrock was taxed for the property at 146 Pearl Street, valued at \$47,000 including improvements. The description is identical to that given in 1911: the building was coded 6, meaning "office building" (Ibid. 1930: 57).

No documentation on this lot was available in the New York City Department of Buildings' files. The 1982 Sanborn Map covering the project area indicates that a four-story building, with no basement, occupied this lot and was demolished in 1983.

Lot 25, Ward lot 1987, 112 Water Street

1702-1789: See above, lot 19.

1789: Amos Underhill was taxed for a house valued at 600 pounds at 20 Water Street (112 Water Street). His tenant, Benjamin Miller, was taxed for personal estate valued at 100 pounds (Tax assessments 1789:3).

1791: Amos Underhill was taxed for a house valued at 500 pounds, his tenant, Benjamin Miller, was taxed for personal estate valued at 100 pounds (Ibid. 1791:4). Miller was a tobacco-cannist (New York City Directory 1791:86).

1794: Amos Underhill was taxed for a house at 112 Water Street valued at 700 pounds; his tenant Joseph Juhne was taxed for personal estate valued at 100 pounds (Tax assessments 1794:20).

1808: The estate of Hugh Stocker was taxed for real estate valued at \$1,700 at 112 Water Street; his tenant, Widow Russell, was taxed for real estate valued at \$1,800 and personal estate valued at \$200 at this address (Ibid. 1808:n.p.). H. Russell had a tobacco manufactory at 112 Water Street (New York City Directory 1808-1809:377).

1813: George B. Miller had a house at 112 Water Street, taxed at a value of \$1,800 (Tax assessments 1820:n.p.). Miller, according to the annual directory, had a tobacco shop at 112 Water Street and lived at 109 Water Street (New York City Directory 1813-14:227).

1820: W. W. Wetmore was taxed for a store at 112 Water Street valued at \$2,500 (Tax assessments 1820:38).

1830: W. W. Wetmore, a commission merchant, had a store at 112 Water Street, valued at \$4,500 (Ibid. 1830:28-29; New York City Directory 1830-31:630).

1840: Wilder and Co. occupied 112 Water Street, the property was assessed on Pearl Street, see above (Tax assessments 1840:36-37).

1845: Oliver Coles owned ward lot 1987, 112 Water Street (Ward maps 1835-45).

1850: E. Coles was taxed for property at 112 Water Street assessed at \$10,000 (Tax assessments 1850:n.p.).

1860: D. Coles was taxed for property at 112 Water Street assessed at \$12,000. The four-story building measured 20 by 40 feet on a lot that measured 20.3 by 41.4 feet (Ibid. 1860:n.p.).

1870: D. Cole was taxed for property at 112 Water Street assessed at \$16,000. The four-story building measured 20 by 41.4 feet on a lot that measured 20.3 by 41.4 feet (Ibid. 1870:n.p.).

1880: E. Coles and Company was taxed for land and a four-story building that covered the lot valued at \$11,000 (Ibid.1880:101). Stephen V. Stafford and Michael Barnicle occupied No. 112 Water Street (Wakeman 1914:110).

1890: E. Coles "and others" were taxed for property at 112 Water Street valued at \$12,000; the description is identical to that given in 1880 (Tax assessments 1890:58).

1900: E. Coles "and others" were taxed for property at 112 Water Street valued at \$12,000. The description is identical to that given in 1880 (Ibid. 1900:52).

1911: E. Coles was taxed for property valued at \$21,000 including improvements at 112 Water Street. The description is identical to that given in 1880 (Ibid. 1911:55).

1920: The Royal Holding Co. was taxed for property at 112 Water Street valued at \$19,000 including improvements. The description is identical to that given in 1880 (Ibid. 1920:57).

1930: The Elber Corporation was taxed for the property at 112 Water Street valued at \$40,000 including improvements. The description is identical to that given in 1880. The property was coded 1, meaning "family houses, designed as such, however used" (Ibid. 1930:57).

In 1974, 112 Water Street was included as part of a restaurant comprising 106 to 110 Water Street. A Department of Buildings' document entitled "Proposed Addition to Existing Restaurant at 1st Floor", dated April 1974, indicates that 112 Water Street had a cellar covering the entire property. However, no depth below grade is indicated. The presence of a basement is confirmed by the 1982 Sanborn Map. The building at 112 Water Street was demolished in 1982.

APPENDIX 4
WATER LOT GRANT 4
LOTS 16, 17, 18 AND 26

APPENDIX 4.
WATER LOT GRANT 4
LOTS 16, 17, 18 and 26

Water lot grant 4 was granted to Christina Veenvos, widow of Daniel Veenvos, merchant, on December 7, 1696. The grant of land consisted of "all that piece or parcell of Ground situate lying and being on the south side of Queen Street within the said City of New York Containing in breadth in the front and in the Rear fifty five foot and three Inches and in Length on both sides one hundred and Ninety one foot or to Low water Marke". It was bounded on the east by property belonging to Peter Adolph, on the west by property belonging to Miles Forster, on the north by Queen Street and on the south by the river at low water mark (Grants of land under water, p. 195). This grant corresponds to lots 16, 17, 18 and 26.

Almost immediately after award of the grant, Veenvos subdivided the property and sold it off. On December 10, 1696, she sold John Abeel, a merchant in the city, a parcel bounded by property she sold the same day to Barend Reyndersen on the east (Liber 25, Page 30); by property formerly belonging to Miles Forster on the west, which he had sold to Veenvos (Liber 21, Page 205); by the river at low water mark on the south and by Queen Street on the north (Liber 21, Page 190). This property corresponds to lot 16.

On the same day, Veenvos sold Barent Reyndersen the parcel on the south side of Queen Street bounded on the east by a lot belonging to Veenvos, on the west by a lot sold "this day by said Christina Veenvos to John Abeel" (see above), bounded on the south by the river at low water mark and on the north by Queen Street. Reyndersen was required only to maintain the 30-foot wharf and public street "belonging to said piece of ground" (Liber 25, Page 30). This property corresponds to lot 17.

In May 1699, Veenvos sold the final portion of her original grant to Dr. Henricus Selyns, "Minister of the Gospel within ye said City". The transaction involved a "certaine new house and lot or loft of ground...to the south side of Queen Street containing in breadth in front upon the said street and in the rear twenty foot English measure and in length from the said street to low water marke or wharf lying bounded East by the lot of doctor adolph (see above, Appendix 3) west by the house and lot of Barent Reyndersen (see above) north by the aforesaid street and south by the wharf of water side..." (Liber 23, Page 47). This area corresponds to lots 18 and 26. The property evidently reverted to Veenvos's ownership since she appears in the 1702 tax list as the landowner west of Adolph and two properties down from John Abeel.

Lot 18, Ward lot 1978, 144 Pearl Street

1702: Christina Veenvos reported "2 houses" and taxable wealth valued at 60 pounds. Her two tenants, Benjamin Blazzana and "Cornelie" Dirkso reported taxable property of 5 pounds each (Tax records, Book 1, 1702).

1708/9: Christina Veenvos report a "house & c." and taxable property valued at 50 pounds. Her two tenants, Andries Clark and Elizabeth Howe, reported taxable property valued at 10 pounds for Clark and 5 pounds for Howe (Ibid., 1708/9).

1718/9: Sale of property by Marquez to Gomez, lot 17, noted that it abbutted "on the house of Henry Courten" (Liber 28, Page 487).

1721; Hendrick Coerten reported "2 houses & Est(ate)" and taxable property valued at 90 pounds. His tenant, Richard Ashfield, reported taxable property valued at 20 pounds (Tax records, Book 2, 1721:2).

1731/2: Henry Coerten reported "2 houses & Estate" and taxable property valued at 65 pounds. His tenant, Thomas Day, reported taxable property valued at 20 pounds (Ibid. 1731/2:516).

1789: Widow Smith was taxed for a house at 27 Hanover Square valued at 500 pounds. Her tenant, Richard Kep, reported taxable property valued at 50 pounds (Tax assessments 1789:30).

1791: The Estate of John Wood was taxed for a house valued at 700 pounds at 27 Hanover Square. Richard Kep, one of the tenants, reported taxable property valued at 50 pounds. The second tenant, James Cooper, reported taxable property valued at 150 pounds (Ibid. 1791:n.p.). Kip was an upholsterer, and Cooper was a hatter (New York City Directory 1791:27, 69).

1794: The Estate of Jno. Smith was taxed for a house valued at 1,200 pounds at 144 Pearl Street (Tax assessments 1794:20). Jotham Post, Jr., was assessed for personal property valued at 150 pounds. Joel and Jotham Post, druggists, occupied this address. Jotham Post was himself a physician (New York City Directory 1795:170).

1808: David Dunham was taxed for a store valued at \$2,900 (Tax assessments 1808:43). Dunham, an auctioneer, ran his business from this address; he lived at 150 Pearl Street (see above, Appendix 2).

1810: David Wagstaff, a merchant, sold the property, including both lots 18 and 26, to David Dunham. The portion on Water Street was leased to Hannah Russell for seven years at the rate of \$300 a year (Liber 88, Page 379).

1813: David Dunham was taxed for a store valued at \$4,500 at 144 Pearl Street (Tax assessments 1813:n.p.). D. Dunham and Co., auction and commission merchants, was located at this address (New York City Directory 1813-14:128).

1820: David Dunham was taxed for a store valued at \$10,000 at 144 Pearl Street (Tax assessments 1820:n.p.). D. Dunham and Company, auction and commission merchants, was based at this address. Dunham lived at 45 Broadway (New York City Directory 1820-21:165).

1830: Smith, Kane and Brush, merchants, were assessed for a store valued at \$15,000 at 144 Pearl Street (Tax assessments 1830:25; New York City Directory 1830-31:553).

1840: N. W. Sandford was taxed for a store valued at \$31,000 at 144 Pearl Street (Tax assessments 1840:32-33).

1845: Knowles Taylor owned ward lot 1978, 144 Pearl Street (Ward maps 1835-45).

1850: A.D.P. Ogden was taxed for property valued at \$17,500 at 144 Pearl Street (Tax assessments 1850:n.p.).

1860: T. D. P. Ogden was taxed for property valued at \$18,000 at 144 Pearl Street. The four and one half-story building measured 19.9 by 55 feet. The lot measured 19.9 by 61.2 feet (Ibid. 1860:n.p.). In 1867, this was occupied by the firm of C. F. Coranan, importers (Lloyd 1867).

1870: Edward Hart was taxed for the property at 144 Pearl Street valued at \$20,000. The building (stories not given) measured 19.9 by 61.2 feet; the lot measured 19.9 by 65 feet (Ibid. 1870:95).

1880: Fred Meade was taxed for the property at 144 Pearl Street valued at \$14,000. The four-story building measured 19.9 by 55 feet; the lot measured 19.9 by 61.2 feet (Ibid. 1880:95).

1890: Fred Wende was taxed for the property at 144 Pearl Street, valued at \$16,000. The description is identical to that given in 1860 and 1880 (Ibid. 1890:53).

1900: Fred Wende was taxed for the property at 144 Pearl Street, valued at \$16,000. The four-story building covered the lot, which measured 19.9 by 63 feet (Ibid. 1900:52).

1911: Fred Wende was taxed for the property at 144 Pearl Street, valued at \$27,000 including improvements. The four-story building covered the lot, which measured 19.9 by 63.1 feet (Ibid. 1911:55).

1920: William Siegert was taxed for the property at 144 Pearl Street, valued at \$29,000 including improvements. The description is identical to that given in 1911 (Ibid. 1920:57).

1930: William C. Siegert was taxed for the property at 144 Pearl Street, valued at \$47,000 including improvements. The description is identical to that given in 1911 (Ibid. 1930:57).

The 1982 Sanborn Map indicates that a four-story building with a basement occupied lot 18. No basement depth data were available from the New York City Department of Buildings' files. The structure on this lot was demolished in 1983.

Lot 26, Ward lot 1988, 110 Water Street

1702-1789: See above, 144 Pearl Street.

1789: William Greg was taxed for a house at 19 Water Street valued at 600 pounds. His tenant, Henry Relay, reported taxable property valued at 50 pounds (Tax assessments 1789:3). Relay was a shoemaker (New York City Directory 1790:83).

1791: William Griggs was taxed for a house valued at 500 pounds at 19 Water Street. His tenant Andrew Otterson reported taxable property valued at 20 pounds (Tax assessments 1791:4).

1794: Henry Saidler was taxed for a house valued at 1,000 pounds at 110 Water Street. One tenant, James Wheeler, reported taxable property valued at 50 pounds. The second tenant, Lewis Flenin, reported taxable property valued at 500 pounds (Ibid. 1794:20). Saidler and Wheeler were merchants (New York City Directory 1795:186, 234).

1808: George B. Miller was taxed for a house valued at \$1,800 and personal property valued at \$200 (Tax assessments 1808:43). Miller was a tobacconist (New York City Directory 1808-1809:230).

1813: George B. Miller was taxed for a shop valued at \$1,300 at 110 Water Street (Tax assessments 1813:n.p.).

1820: Hannah Russell was taxed for a store at 110 Water Street valued at \$2,500 (Ibid. 1820:38).

1830: Mrs. G. B. Miller was taxed for a store at 110 Water Street valued at \$3,000 (Ibid. 1830:23-29).

1840: Mrs. G. B. Miller kept a tobacco store at 110 Water Street valued at \$16,000 (Ibid. 1840:36-37; New York City Directory 1840-41:448).

1845: G. B. Miller owned the property at 110 Water Street, ward lot 1988 (Ward maps 1835-45).

1850: Mrs. G. B. Miller was taxed for a store at 110 Water Street valued at \$10,000 (Tax assessments 1850: n.p.).

1860: G. B. Miller was taxed for the property at 110 Water Street, valued at \$12,000. The five-story building covered the lot; both measured 21 by 48 feet (Ibid. 1860: n.p.).

1870: G. B. Miller was taxed for the property at 110 Water Street, valued at \$17,000. The description was identical to that given in 1860 (Ibid. 1870: 101).

1880: G. B. Miller was taxed for the property at 110 Water Street, valued at \$14,000. The description was identical to that given in 1860 (Ibid. 1880:60). M. F. Powers & Co. occupied No. 110 Water Street (Wakeman 1914:110).

1890: E. B. Miller was taxed for the property at 110 Water Street, valued at \$15,000. The description was identical to that given in 1860 (Tax assessments 1890:58).

1900: C. F. Kingsland was taxed for the property at 110 Water Street, valued at \$15,000. The five-story building covered the lot. It appears to be identical to that described in 1860, but the lot measured 21 by 40.8 feet (Ibid. 1900:52).

1911: C. F. Kingland (sic) was taxed for the property at 110 Water Street, valued at \$17,000 including improvements. The description is identical to that given in 1900 (Ibid. 1911:55).

1920: R. G. Story was taxed for the property at 110 Water Street, valued at \$21,000 including improvements. The description is identical to that given in 1900 (Ibid. 1920:57).

1930: Loupe Realty was taxed for the property at 110 Water Street, valued at \$45,000 including improvements (Ibid. 1930:57).

The 1982 Sanborn Map indicates that this lot was occupied by a five-story building with no basement. No documentation on this structure was available at the Department of Buildings. The structure on lot 26 was demolished in 1982.

Lot 17, Ward Lot 1977, 142 Pearl and 108 Water Street

1701/2: Barent Reyndersen, sailmaker, sold the entire property to John Burrow, merchant (Liber 25, Page 243).

1702: John Burrow reported a "house &c." and taxable property valued at 110 pounds (Tax reports, Book 1, 1702).

1704(5): John Burrow sold the property to Isaac Rodriguez Marques, merchant of the City of New York, including "All that his large brick house" on the south side of Queen Street, "in

breadth 21 foot English measure together with the backside and lott of ground thereunto belonging the which side backside and lott of ground are in length and extend themselves from Queen Street aforesaid to low water mark" (Liber 25, Page 366).

1708/9: Lanke Symes (sic) reported and "house &c" and property valued at 70 pounds (Tax records, Book 1, 1708/9).

1718(9): Jacob Rodriquez Marquez, merchant of the Island of Barbadoes, sold the property, which had been "late in the possession of Captain Lancaster Symes" to Mordecay Gomez, merchant of the City of New York (Liber 28, Page 487).

1721: Mordeccai Gomez reported a "house & Est(ate)" and property valued at 90 pounds (Tax records, Book 2, 1721:3).

1731/2: Mordeccay Gomez reported "two houses & Estate" and property valued at 110 pounds (Tax records 1731/2:516).

1762: Issac Gomez, merchant, sold Daniel Gomez, merchant, one-third interest in "that Dwelling house, store house Lott of ground and premises...in Hanover Square in Queens Street now in possession of William Cobham Tenant". It was bounded on the northeast (lot 18) by a house in the possession of Belinda Stevens and on the southwest by a storehouse in the possession of Captain Mercier (lot 16) (Liber 37, Page 539).

1767: Rebecca Gomez widow of Mordeccai Gomez, sold Uriah Hendricks, merchant, two-sevenths interest in "all that water lot fronting of the storehouse and being in the rear of the dwelling house and Lot of Ground following that is to say of all that dwelling house stores house and lot of ground and premises in Hanover Square in Queen Street...now in the possession of Gabriel William Ludlow having thereunto adjoining on the southwest side thereof the house now in the possession of David Abiel (lot 16) and on the northwest side thereof the house now in possession of Belinda Stevens (lot 18) and the said store house having thereunto adjoining on the southwest side thereof the store in the possession of David Abiel and on the northeast side thereof of the house and ground in possession of Belinda Stevens" (Liber 38, Page 90).

1789: The Estate of Moses Gomez was taxed for a house at 28 Hanover Square valued at 700 pounds; it was occupied by Timothy Wood, whose personal property was assessed at 300 pounds (Tax assessments 1789:3).

The Estate of Moses Gomez was taxed for a house at 18 Water Street, valued at 400 pounds. James Hays, the tenant, reported property valued at 100 pounds (Ibid. 1789:3). Hays was a britches maker (New York City Directory 1790:49).

1791: The Estate of Moses Gomez was taxed for a house valued at 850 pounds at 28 Hanover Square. Timothy Wood, the tenant, reported personal property valued at 300 pounds (Tax assessments 1791:4). Wood was a boot and shoe maker (New York City Directory 1791:143).

The Estate of Moses Gomez was taxed for a house valued at 500 pounds at 18 Water Street. Issac Moore, the tenant, reported personal property valued at 50 pounds (Tax assessments 1791:4). Moore was a tailor (New York City Directory 1791:89).

1794: The Estate of Moses Gomez was taxed for a house at 142 Pearl Street valued at 1,200 pounds. The tenant was James Wood, who reported personal property valued at 300 pounds (Tax assessments 1794:20).

The Estate of Moses Gomez was taxed for a house at 108 Water Street valued at 650 pounds. The occupant, John Forsyth, a merchant taylor, reported personal property valued at 100 pounds (Ibid.:20; New York City Directory 1795:79).

1808: Hector Scott was taxed for a store valued at \$2,000 at 142 Pearl Street (Tax assessments 1808:39). Scott was an auctioneer; he lived on Greenwich (New York City Directory 1808-1809:281).

Obadiah Hollenbroke was taxed for a house valued at \$1,000 and personal estate valued at \$200 at 108 Water Street (Tax assessments 1808:43).

1810: Esther Gomez (widow of Moses Gomez), Issac Gomez, Jr., merchant and Abigail, his wife, sold the property to James Swords, bookseller and stationer in New York. The property was bounded on the west by Pearl Street, on the east by Water Street, on the "north by property now or late of Estate Cornelius Clopper dec'd" and south on "ground now or late of David Wagstaff's Est(ate)"..."known as 142 and 108 Water Street" (Liber 89, Page 502). Comparison of the legal description with extant tax lists, 1789-1794, and the reconstruction of ownership on lot 18 (see above, Appendix 3) indicates that Wagstaff's and Clopper's properties have been transposed.

James Swords, stationer and bookseller of the City of New York, and Rachel his wife sold the property "known as 142 Pearl and 108 Water Street" to William Irving and Thomas R. Smith, Auctioneers (Liber 89, Page 505).

1813; Irving and Smith were taxed for a store at 142 Pearl Street valued at \$4,500 (Tax assessments 1813:n.p.). Irving and Smith were auctioneers (New York City Directory 1813-14:182).

Charles McCarthy, a grocer, was taxed for a house valued at \$1,000 at 108 Water Street and personal estate valued at \$200 (Tax assessments 1813:n.p.; New York City Directory 1813-14:211).

1820: Irving and Hyslop were taxed for a store at 142 Pearl Street valued at \$10,000 (Tax assessments 1820:n.p.). Irving and Company and Irving, Smith and Hyslop occupied offices at 142 Pearl Street (New York City Directory 1820-21:244).

No. 108 Water Street belonged to Irving and Smith; it was vacant (Tax assessments 1820:38).

1830: Smith and Brothers were assessed for a store at 142 Pearl Street, valued at \$17,000 (Ibid. 1830:25). William R. Smith and Company, merchants, occupied 142 Pearl Street (New York City Directory 1830-31:553).

William R. Smith and Company was assessed for a store at 108 Water Street valued at \$4,500 (Tax assessments 1830:28-29).

1840: J. and W. Kelly was assessed for property at 142 Pearl Street that went through to Water Street; it was valued at \$48,000 (Ibid. 1840:32-33). W. R. Kelly was a merchant, who lived in Washington Square (New York City Directory 1840-41:362).

1845: J. and W. Kelly owned ward lots 1977, No. 142 Pearl and No. 108 Water Streets (Ward maps 1835-45).

1850: M. and R. Kelly were assessed for ward lot 1977 valued at \$25,000 (Tax assessments 1850:n.p.).

1860: N. and R. Kelly were assessed for ward lot 1977 valued at \$24,000. Two, four-story buildings covered the lot, which measured 20.6 by 101.1 feet (Ibid. 1860:n.p.).

1870: Calvin D. Camp, a broker, was taxed for the property in ward lot 1977. The description of the property was identical to that given in 1860 (Ibid. 1870:95; New York City Directory 1870-71:182).

1880: Oliver S. Carter was taxed for the property in ward lot 1977 valued at \$39,000. A six-story building covered the lot (Tax assessments 1880:95). R.G. Story & Co. occupied No. 108 Water Street together with John C. Phillips (Wakeman 1914:110).

1890: Oliver S. Carter was taxed for the property in ward lot 1977 valued at \$37,000. The description is identical to that given in 1880 (Tax assessments 1890:53).

1900: Oliver S. Carter was taxed for the property in lot 17 valued at \$35,000. The description is identical to that given in 1880 (Ibid. 1900:52).

1911: O.C. Macy was taxed for the property in lot 17 valued at \$50,000 with improvements. The description is identical to that given in 1800 (Ibid. 1911:55).

1920: Mary Carter and Company was taxed for the property in lot 17 valued at \$54,000 including improvements (Ibid. 1920:57).

1930: Assessed with lot 16, see Bromley 1932.

Lot 16, Ward Lot 1976, 140 Pearl Street and 106 Water Street

1702: John Abeel reported a house and taxable property valued at 60 pounds; his tenant Elias Neau reported taxable property amounting to 20 pounds (Tax records, Book 1, 1702).

1708/9: John Abeel reported a house and taxable property valued at 50 pounds. His tenant Elias Neau reported taxable property valued at 40 pounds (Ibid. 1708/9).

1721: Rutgert Bleykers (?) reported a house and property valued at 60 pounds his tenant, Gerardus Beekman, reported property (Tax records, Book 2, 1721:2).

1731/2: David Abeal (sic) reported a house and property valued at 30 pounds; his tenant William Bradford reported taxable property totaling 20 pounds (Ibid. 1731/2:516).

1743: Christopher Abeel, marriner of Albany, and Margaret his wife, sold one-fourth interest in the property to David Abeel, merchant of New York City. It consisted of "a certain Dwelling house and lot of ground...in the East Ward of the City of New York in the street called Hanover Square bounded in front by the said street in the rear by the East River or Harbour on the west by the house and ground of Albertus Bush and on the East by the house and ground of Mordeccai Gomez as the same is now in the possession of William Bradford Junr" (Liber 38, Page 506).

1745: Vincent Mathews of Orange County and Catharine his wife sold one-fourth interest in the property David Abeel. The property consists of "a certain dwelling house and lot of ground...now in the Tenure of William Bradford Junr. fronting Hanover Square bounded easterly by Mordeccai Gomez [see above] westerly by the house of Albertus Bosh [see below, Appendix 5] and southerly by the harbour or Hunters Key [Water Street]" (Liber 38, Page 508).

1789: Cornelius Clopper was taxed for a house valued at 600 pounds at 17 Water Street. His tenant, John Reed, reported 200 pounds' worth of personal property (Tax assessments 1789:3). Clopper lived at 29 Hanover Square; Reed was a bookseller and book-binder (New York City Directory 1790:83).

Clopper was taxed for a house valued at 1,000 pounds at 29 Hanover Square; his personal property was assessed at 1,300 pounds (Tax assessments 1789:3).

1791: Cornelius Clopper was taxed for a house valued at 1,200 pounds at 29 Hanover Square; his personal estate was valued at 1,400 pounds (Tax assessments 1791: 4).

Clopper was taxed for a house valued at 600 pounds at 17 Water Street. His tenant, John Read, reported taxable property valued at \$200 (Tax assessments 1791:4). Read was a bookbinder and stationer (New York City Directory 1791:104).

1794: Cornelius Clopper was taxed for a house at 140 Pearl Street valued at 1,400 pounds; his personal estate amounted to 700 pounds (Tax assessments 1794:20). Clopper resided at 140 Pearl Street (New York City Directory 1795:44).

Clopper was taxed for a house valued at 900 pounds at 106 Water Street. His tenant John Reid reported taxable property valued at 200 pounds. Reid was a bookseller and stationer (Ibid. 79; Tax assessments 1794:20).

1808: John W. Patterson was taxed for a house valued at \$4,000 at 140 Pearl Street; his personal property was valued at \$300 (Ibid. 1808: n.a.). Patterson was an attorney, who resided at 140 Pearl Street (New York City Directory 1808-1809: 252).

John Reid was taxed for a store valued at \$1,700 at 106 Water Street (Tax assessments 1808:n.p.). Reid, a book seller and stationer, kept his shop at 106 Water Street but lived at 99 Pearl Street (New York City Directory 1808-1809:266).

1813: David I. Boyd and Company was taxed for a store at 140 Pearl Street valued at \$3,500 (Tax assessments 1813: n.p.).

J. McNeish, a watchmaker, was taxed for a house at 106 Water Street, valued at \$1,700 and personal estate valued at \$200 (Ibid.; New York City Directory 1813-14:217).

1820: David J. Boyd and Company was taxed for a store at 140 Pearl Street valued at \$7,000 (Tax assessments 1820:n.p.).

Jno. McNeish, a watchmaker, was taxed for a house at 106 Water Street, valued at \$25,000; his personal property was valued at \$500 (Tax assessments 1820: n.p. New York City Directory 1820-21:292).

1830: Suydam and Jackson was taxed for the property at 140 Pearl Street (Tax assessments 1830:25). Suydam and Jackson was a firm of merchants (New York City Directory 1830-31:572).

William Norris, a copper and tinsmith, was taxed for a store at 106 Water Street valued at \$2,500; Norris lived at 174 Water Street (Tax assessments 1830:28-29; New York City Directory 1830-31:459).

1840: W. F. and S. Waring, a firm of merchants, was taxed for the property at 140 Pearl Street, which went through to Water Street (Tax assessments 1840::32-33; New York City Directory 1840-41:662).

Frost and Co. occupied 106 Water Street (Tax assessments 1840:36-37).

1845: Suydam and Jackson owned ward lot 1976, 140 Pearl Street and 106 Water Street (Ward maps 1835-45).

1850: A. F. Anderson was taxed for a store at 140 Pearl Street valued at \$22,500 (Tax assessments 1850:n.p.).

1860: A. S. Anderson was taxed for a store at 140 Pearl Street, ward lot 1976, valued at \$22,400. Two four-story buildings occupied the lot, which measured 20.5 by 101.1 feet (Tax assessments 1860:n.p.).

1870: H.S. Anderson was taxed for the property in ward lot 1976, 140 Pearl Street. The description is identical to that given in 1860 but the valuation was \$40,000 (Ibid. 1870:95).

1880: H. E. Hairley was taxed for the property in ward lot 1976. This consisted of a six-story building that covered the lot and was valued at \$39,000 (Tax assessments 1880: 95).

1890: Henry C. Hawley was taxed for the property in ward lot 1976. This was identical to that described in 1880 but was valued at \$37,000 (Tax assessments 1890:53).

1900: O. S. Carter was taxed for the property in lot 16, the former ward lot 1976. This is identical to that described in 1880 and was assessed at \$35,000 (Tax assessments 1900:52).

1911: O. C. Macy was taxed for the property in lot 16. This is identical to that described in 1880 and was valued at \$50,000 including improvements (Tax assessments 1911:55).

1920: Mary Carter and Co. was taxed for the property in lot 16, assessed at \$54,000 including improvements. It was identical to the description given in 1880 (Tax assessments 1920:57).

1930: Loupe Realty Company was taxed for the property in lot 16, which represented the consolidation of lots 15 and 16. A six-story building covered the lot, which measured 40 by 101.1 feet. With improvements, it was valued at \$200,000 and was coded 6, meaning "office building" (Tax assessments 1930:57).

A plan of 140-142 Pearl Street was available in the New York City Department of Buildings' files. This plan, dated 1965, indicated that the building at this address had a basement approximately

nine (9) feet deep, with an unexcavated section located near the southwest corner of the cellar. This unexcavated area was approximately 18 feet north/south by 46 feet east/west. The 1982 Sanborn map indicates that modern lot 16 contained a 5/6-story structure with a basement. This structure was demolished in 1982.

APPENDIX 5
WATER LOT GRANT 5
LOTS 14 AND 15

APPENDIX 5
WATER LOT GRANT 5
LOTS 14 AND 15

Water lot grant 5 was granted to Miles Forster, a merchant in the City, on October 12, 1694. The grant consisted of a parcel extending from Queen Street, "one hundred and fifteen foot or to Low water Marke" and containing "in Breadth in Front and in the Rear forty two foot all English Measure". It was bounded on the east by the land granted to Daniel Veenvos and on the west by land granted to Samuel States (Staats) (Grants of land under water, p. 183). Two years later, in November 1696, Forster sold the property to Christina Veenvos (Liber 21, Page 205). The property corresponds to lots 14 and 15.

Lot 15, Ward lots 1975 and 1991 (consolidated in 1893), 138 Pearl Street and 104 Water Street

1702: Johannes Vansantos reported a house next to John Abeel's property (see above, Appendix 4). Vansantos's taxable property totalled 80 pounds. His tenant, William White, Jr., reported taxable property amounting to 5 pounds. His second tenant, Bartholomew Vonck also reported 5 pounds' worth of taxable property (Tax records, Book 1, 1702).

1708/9: Johannes Vansant reported a house between John Abeel's house and Johannes de Vandelaer's house. Vansant's taxable property totalled 50 pounds. His tenant, Elias Neau reported 50 pounds' worth of taxable property (Ibid. 1708/9).

1721: Albartus Bosh reported a house and "Est(ate)" and taxable property amounting to 90 pounds (Tax record, Book 2, 1721:2). The location of Bosh's property is confirmed in the conveyance of property from Christopher Abeel to David Abeel, 1743 (Liber 38, Page 506).

1731/2: Albartus Bosh reported a house, "Estate" and taxable property totalling 55 pounds (Tax record, Book 2:516).

1762: Robert Pikeman of Brooklyn and Rebecca, his wife, sold Joseph Hallet, a merchant of New York City, "all that certain Messuage or Tenement Lott or Ground and premises...on the south side of Queens Street...bounded Easterly by the lot late of John Abeel dec'd and now of said Abeel's heirs [lot 16] westerly by the lot late of Johannes Vanderlaer now of Jr. John Smith [lot 14] southerly by the river or harbour" (Liber 39, Page 320).

1788: Joseph Hallet, merchant, sold John Holsman, merchant, "all that certain messuage or Dwelling house and lot of ground...in the East Ward of the City of New York on the north side of a certain street called Water Street and now in the

Tenure and Occupation of John Patterson containing in breadth front and rear nineteen feet four inches and one half and in length on the East side forty-one feet five inches and in length on the west side forty feet two inches bounded on the south in front by Water Street on the north by the lot of Ground of John Smith deceased, on the East by the lot of ground of Cornelius Clopper and on the west by the lot of ground of Joseph Hallet" (Liber 44, Page 479). This property is indexed to lot 15; the boundaries on the west and north appear to have been transposed. Comparison with the 1789 tax list and the prior conveyance indicates that Joseph Hallet owned the property on the north, i.e., the Pearl Street property, and that the Estate of John Smith owned the property on the west, i.e., lot 14. The property conveyed corresponds to ward lot 1991, 104 Water Street.

1789: Thomas Roach, a wine merchant, was taxed for the house at 30 Hanover Square valued at 1,000 pounds; Roach lived at 34 Water Street. His tenant, John Ivers reported taxable property totalling 500 pounds (Tax assessments 1789:3; New York City Directory 1790:84).

John Holzman (sic) was taxed for a house at 16 Water Street valued at 600 pounds. His tenant, William Bryan, reported taxable property amounting to 300 pounds (Tax assessments 1789:3). Holzman kept a store at 36 Broadway (New York City Directory 1790:53).

1791: Thomas Roach was taxed for a house at 30 Hanover Square valued at 1,200 pounds; his tenant Gouverneur J. Rutgers reported taxable property amounting to 300 pounds (Tax assessments 1791:4).

John Holzman reported a house valued at 600 pounds; his tenant, William Bryan, reported taxable property amounting to 200 (Ibid.). Bryan was a tobacconist whose shop was located at this address (New York City Directory 1791:17).

1792: Thomas Roach, merchant in the City of New York, sold Hector Galbraith, merchant of Philadelphia, the dwelling and lot of ground on the south side of the street "commonly known as Hanover Square and now in the tenure and occupancy of Joanna Smith", bounded on the south by the lot recently sold by Joseph Hallett to John Holsman (see above), on the east by the house and lot of Cornelius Clopper (see above, Appendix 4, Lot 16), and on the west by the house and lot late of John Smith (see below, Lot 14) (Liber 47, Page 245).

1794: Galbraith and Sings, a firm that kept a hardware store at 138 Pearl Street, was taxed for a house valued at 1,400 pounds and 600 pounds of personal property (New York City Directory 1795:35; Tax assessments 1794:20).

John Holtman (sic) reported a house at 104 Water Street valued at 650 pounds; his tenant, John William Bryan, reported taxable property totalling 200 pounds (Tax assessments 1794: 20).

1808: Isaac Rose, a wine and liquor merchant, was taxed for a house at 138 Pearl Street valued at \$3,300 (Tax assessments 1808:39; New York City Directory 1808-1809:273).

Alexander King was taxed for a house at 104 Water Street valued at \$1,600; his personal property was valued at \$500 (Tax assessments 1808:43).

1813: Joseph Lopez Dias, a merchant, was taxed for a house at 138 Pearl Street valued at \$3,500; his personal property was assessed at \$500 (Tax assessments 1813:n.p.; New York City Directory 1813-14:121).

Alexander Minz was taxed for a house valued at \$1,600 at 104 Water Street; his personal property was valued at \$100. His tenant, Samuel Dickinson, a printer, reported personal property valued at \$200 (New York City Directory 1813-14: 121; Tax assessments 1813:n.p.).

1820: Hepburn and Prince, merchants, reported real estate valued at \$7,800 at 138 Pearl Street (Tax assessments 1820: n.p.; New York City Directory 1820-21:90).

Alexander Robb, a merchant taylor, reported real estate valued at \$2,000 at 104 Water Street (New York City Directory 1820-21: 372; Tax assessments 1820:38).

1830: Hyde and Cleveland and Co. were taxed for a store at 138 Pearl Street valued at \$15,500 (Tax assessments 1830:25). Hyde and Cleveland were merchants who occupied 138 Pearl and 104 Water Streets (New York City Directory 1830-31:344).

Hyde and Cleveland reported a "Lot" valued at \$2,500 at 104 Water Street (Tax assessments 1830:28-29).

1840: Levi Cook, a merchant, was taxed for a store at 138 Pearl Street valued at \$48,000 (Ibid. 1840:32-33; New York City Directory 1840-41:171).

Townshend and Company occupied the store at 104 Water Street; the property was assessed on Pearl Street (Tax assessments 1840: 36-37).

1845: A.L. Dias owned the property at 138 Pearl Street, ward lot 1975 (Ward maps, 1835-45).

T.G Coster owned the property at 104 Water Street, ward lot 1991 (Ibid.).

1850: Floid (sic) Smith was taxed for the store at 138 Pearl Street valued at \$22,000 (Tax assessments 1850:n.p.). This appears to have extended all of the way to Water Street since no listing for 104 Water Street appears among the entries for Water Street (Ibid.).

1860: F. Smith was taxed for the properties in ward lots 1975 and 1991; both are associated with 138 Pearl Street. Two four-story buildings covered their respective lots. The Pearl Street property measured 19 by 61.3 feet, and the Water Street property measured 19 by 41.1 feet. The total property was assessed at \$24,000 (Tax assessments 1860:n.p.).

1870: Peter Balen (also spelled Bolen) was taxed for the properties in ward lots 1975 and 1991. The descriptions are identical to those given in 1860. The property totalled \$30,000 (Ibid. 1870:95). P. Balen & Co. dealt in fruit at 138 Pearl and 104 Water Streets (New York City Directory 1870-71:60).

1880: Peter Bolen and Company was taxed for the properties in ward lots 1975 and 1991 valued at \$24,000; the description is identical to that given in 1860 (Ibid. 1880:95). Saportas Brothers, coffee importers, occupied 104 Water Street (Wakeman 1914:110).

1890: Peter Balen and Company was taxed for the properties in ward lots 1975 and 1991 valued at \$25,000; the descriptions are identical to those given in 1860 (Tax assessments 1890:53).

1900: Peter Balen and Company was taxed for the property in lot 15 valued at \$25,000. The entry describes one four-story building that covered the entire lot, which measured 19 by 101.7 feet. This property presents the two buildings described in 1860, which had been consolidated, rather than new construction since the value of the assessment did not change, the height did not change, and the earlier buildings had covered their respective lots (Ibid. 1900:52).

1911: P. Balen and Company reported a building that was coterminous with its lot at 138 Pearl Street, lot 156. The building was 4/5-stories high, suggesting that it was a building created by altering two pre-existing structures (see above, 1900). The property was valued at \$36,000 including improvements (Ibid. 1911:55).

1920: Francis Emory Fitch, Inc. was assessed for a 5/4-story building, valued at \$40,000 including improvements, at 138 Pearl Street. The building measured 38.6 by 101.7 feet and included the property in lot 14. The Fitch Building, depicted in Bromley 1932, had probably been created by throwing together the older buildings in lots 14 and 15 (Ibid. 1920:57).

Sometime after 1920, a "Detailed Statement of Specifications for Alterations, Additions, or Repairs to Buildings Already Erected" was submitted to the New York Department of Buildings. This document indicated the depth of the cellar at 136-138 Pearl Street. The cellar depth, which was not completely legible, may have been 10, 11, or 16 feet below grade.

Of particular note, are several Bureau of Building documents, dating to 1919, which discuss a wood feature under the existing 1919 cellar floor. In a letter to the building architects, the Superintendent of Buildings mentions that soil, two feet below the cellar floor, was covered by wood planking. In a letter to the Superintendent, a city assistant engineer notes that what was believed to be timber grillage under the cellar, was only an old wooden floor of a basement that at sometime had been covered by the extant concrete floor.

1930: Francis E. Fitch, Inc. was assessed for a 5/6-story building, valued at \$225,000 including improvements at 138 Pearl Street; it was coded 6, meaning "office buildings" (Ibid. 1930:57).

The 1982 Sanborn Map indicates that the Fitch Building, which was demolished in 1982, was a 5/6-story structure with no basement. This contradicts the documents discussed above.

Lot 14, 136 Pearl Street and 102 Water Street

1702: Johannes Vandelaer reported "2 houses" and taxable property amounting to 80 pounds (Tax records, Book 1, 1702).

1708/09: Johannes de Vanelaer reported a "house" and taxable property amounting to 50 pounds; his tenant, Thomas Bayoux, reported taxable property amounting to 30 pounds (Ibid. 1708/9).

1721/2: Justus Bosh reported "2 houses and Est(ate)" and taxable property totalling 30 pounds (Tax records, Book 2, 1721:2).

1731/3: Justus Bosh reported a house and property valued at 30 pounds; his tenant, James Teaver, reported taxable property amounting to 50 pounds (Ibid. 1731/2:516).

1789: The Estate of John Smith was taxed for a house at 31 Hanover Square valued at 600 pounds; the tenant Tapent Lafarque reported taxable property valued at 150 pounds (Tax assessments 1789:3).

The Estate of John Smith was taxed for a house at 15 Water Street valued at 600 pounds. John Keating, the tenant, reported personal property valued at 150 pounds (Ibid.). Keating kept a store at 15 Water Street (New York City Directory 1790:57).

1791: Margaret Smith, Widow of John Smith, sold Hugh Stocker, Gentleman, the parcel bounded on the north by Hanover Square, on the east by the house and lot of Captain Thomas Roach (lot 15), on the west by the property of "Brownjohn dec'd" (lot 13), and in the rear by another house belonging to John Smith also sold to Hugh Stocker (see below). From "antient title deeds", the parcel had been bounded historically on the east by property belonging to "Johannes Van Sante", afterwards "Bosh" (lot 15), on the west by property belonging to Samuel Staats (lot 13), on the south by the house and lot of Captain William Smith and on the north by Queen Street. In length, the property extended from Queen Street "to the southern most part of the summer house wall belonging to the said house which is the partition boundary between the said house lot and the house and lot of the said William Smith" (Liber 47, Page 4).

Margaret Smith, widow of John Smith, sold Hugh Stocker, Gentlemen, "all that certain dwelling house and lot...on the northwesterly side of a certain street called Water Street bounded southeasterly in Front by Water Street aforesaid Northwesterly in the rear by another lot of ground which the said John Smith deceased [owned]...which is also granted sold and conveyed by the said Margaret Smith to the said Hugh Stocker ...northeasterly side by the dwelling house and lot of ground of John Holsman, merchant, [lot 15] and southwesterly on the other side by the house and ground of Isaac Gouverneur dec'd". The property measured 19 feet 6 inches by 51 feet, from the partition fence to "the publick Street and so to low water mark" (Liber 47, Page 1).

Hugh Stocker was taxed for a house valued at 700 pounds at 31 Hanover Square. The tenant, Lott Merckel, a furrier, reported personal property valued at 300 pounds (Tax assessments 1791:4; New York City Directory 1791:86).

Hugh Stocker was taxed for a house valued at 600 pounds at 15 Water Street; the tenant (name obscured) did not report taxable personal property (Tax assessments 1791:4).

1794: Hugh Stocker was taxed for a house at 136 Pearl Street valued at 1,400 pounds. Peter Lachainee, the tenant, was taxed for 50 pounds worth of personal property (Ibid. 1794:20. Lachainee was a furrier (New York City Directory 1795:120).

Hugh Stocker was taxed for a house at 102 Water Street valued at 2,500 pounds. White Brown and Charnley reported 200 pounds in personal property at this address (Tax assessments 1794:20). According to the directory, White Brown and Charnley were a firm of hatters at 112 Water Street. However, this may be misprint (New York City Directory 1795:40). Stocker was a ship-master who lived at 39 Beaver (Ibid.:205).

1808: Bernard Dornin was taxed for a house at 136 Pearl Street valued at \$2,000; his personal estate was valued at \$500 (Tax assessments 1808:39). Dornin was a bookseller and stationer (New York City Directory 1808-1809:129).

No entry for 102 Water Street.

1813: Robert Gill and Company was taxed for a house at 136 Pearl Street valued at \$2,500 (Tax assessments 1813:n.p.). This was a firm of merchants; Gill lived at 75 Broad Street (New York City Directory 1813-14:150).

Benjamin Stratton was taxed for a house valued at \$2,000 at 102 Water Street. Stephen Frost, his tenant, reported personal property valued at \$200 (Tax assessments 1813:n.p.). Stratton was a grocer, and Frost appears to have lived at this address (New York City Directory 1813-14:144,300).

1820: Robert Gill and Company was taxed for a store at 136 Pearl Street valued at \$5,000; Gill was a merchant who lived at 73 Broad (Ibid. 1820-21:198; Tax assessments 1820:n.p.).

A. B. Cohen was taxed for a house at 102 Water Street valued at \$2,800. His personal property was valued at \$500 (Tax assessments 1820:38). Cohen and Vancleef, whipmakers, occupied 102 Water Street (New York City Directory 1820-21:124).

1830: Kyle and Denniston were taxed for a store at 136 Pearl Street valued at \$17,000 (Tax assessments 1830:25). Kyle and Denniston dealt in dry goods (New York City Directory 1830-31:373).

W. D. Kyle and Company were taxed for a store at 102 Water Street valued at \$3,500 (Tax assessments 1830:28-29). This was a firm of merchants (New York City Directory 1830-31:373).

1840: West and Oliver were taxed for a store at 136 Pearl Street valued at \$48,000, which went through to Water Street (Tax assessments 1840:32-33; 36-37). West and Oliver dealt in dry goods (New York City Directory 1840-41:673).

1845: Henry Brevoort owned ward lot 1974, 136 Pearl and 104 Water Streets (Ward maps, 1835-45).

1850: Henry Brevoort was taxed for a store at 136 Pearl Street valued at \$24,000; the family lived in Hellgate (Tax assessments 1850:n.p.; New York City Directory 1850-51:69).

1860: Henry Brevoort was taxed for the property in ward lot 1974; 136 Pearl Street. This consisted of two four-story buildings that covered the lot, which measured 19.6 by 101.7 feet. It was assessed at \$24,000 (Tax assessments 1860:n.p.).

1870: Henry Brevoort was taxed for the identical property valued at \$30,000 (Ibid. 1870:95).

1880: H. Brevoort was taxed for the identical property, valued at \$24,000 (Ibid. 1880:95). Clark B. Hayden & Co. were at No. 102 Water Street. Also at this address was Carter, Hawley & Co., one of the largest importing houses of its day (Wakeman 1914:110). Fred Mead & Co., another tea import firm, also occupied No. 102 Water Street (Ibid).

1890: H. Brevoort was taxed for the identical property, valued at \$25,000 (Tax assessments 1890:53).

1900: H. Brevoort was taxed for the property in lot 14, formerly ward lot 1974. The description is identical to that given in 1860, and the value assigned was \$25,000 (Ibid. 1900:52).

1911: H. Brevoort was taxed for a 5/4-story building at 136 Pearl Street, lot 14, which covered the lot. With improvements, the property was valued at \$36,000. This probably corresponds to the earlier buildings, which had been consolidated, because the height is approximately the same and because the value did not change substantially (Ibid. 1911:52).

1920: Assessed with lot 15.

APPENDIX 6
WATER LOT GRANT 6
LOT 13, NOW LOT 11

APPENDIX 6
WATER LOT GRANT 6
LOT 13, NOW LOT 11

Water lot grant 6 was granted to Samuel Staats, a physician and prominent participant in Leisler's Rebellion on May 25, 1697. The parcel extended from Queen Street/Pearl Street to low water mark and contained "in Breadth in front and in ye Rear thirty one foot Nine Inches all English Measure". It was bounded on the east by the grant of Miles Forster and on the west by the property of Castor Lierson and Johannes Vanderspiegel (Grants of land under water, p. 199). The property corresponds to lot 13, now the eastern portion of lot 11, occupied by the Barclays Bank Building, the present 100 Water Street. Although the property was developed on both the Water and Pearl Street frontages by 1789, it was consolidated into a single lot by 1845.

Lot 13, Ward lot 1973, 134 Pearl and 100 Water Streets

1702: Sam[ue]ll Staats reported "houses &c" and property amounting to 180 pounds (Tax records, Book 1, 1702).

1708/9: Samuel Staats reported a "house &c" and property amounting to 900 pounds (Tax records, Book 1, 1708/9).

1718: Andries Coeymans, of New York, merchant, et al., heirs of Samuel Staats, sold Barent Rynders, merchant of the City of New York, that "certain house and lot of ground...in...Queen Street on the south side thereof containing in length on both side[s] from Queen Street aforesaid unto low water mark in the East River and in breadth in front and rear thirty one foot nine inches all English measure." The property bounded the property of Justus Bosch on the east (see above, lot 14, Appendix 5) and the property of Johannes Vanderspiegel on the west. The deed referenced the water lot grant to Samuel Staats (Liber 33, Page 511).

1721: Widow White in "Coeymans house" reported property valued at 10 pounds. Coll[onel] Farmer "in do. [ditto]" reported property valued at 51 pounds (Tax records, Book 2, 1721:2). Coeymans was Staats's heir (see above). The sequence of names indicates that White was located in lot 13, suggesting a delay between the conveyance of property and the registration of the deed. The deed was not, in fact, registered until 1753.

1731/2: Andrew Coeymans reported three houses occupied by Mrs. Lylsy, John Maclanan, and Frederick Scabring. Coeymans reported taxable property amounting to 110 pounds. Lylsy and Scabring reported five pounds of property each, and Maclanan reported 10 pounds of property (Tax records, Book 2, 1731/2:516).

1789: The estate of William Brownjohn was taxed for a house at 32 Hanover Square valued at 1,400 pounds. One occupant, Michael Roberts, reported personal property amounting to 400 pounds, and the second occupant, L.M. Cutting, reported property valued at 200 pounds (Tax assessments 1789:3). Roberts kept a jewelry and stationary store, and Cutting was an attorney, who lived at 29 King Street (New York City Directory 1790:29, 84).

Isaac Gouverneur was taxed for the structure at 14 Water Street valued at 1,100 pounds. One occupant, Widow Hopper, did not report any taxable property. The second occupant, W. Wellement, reported property assessed at 100 pounds (Tax assessments 1789:n.p.).

1791: The Estate of William Brownjohn was taxed for the house at 32 Hanover Square valued at 1,500 pounds. One tenant, Thomas Roberts, reported taxable property valued at 500 pounds. The second tenant, James DeHeart, reported taxable property valued at 50 pounds (Ibid. 1791:4). Roberts dealt in drygoods, and DeHearts was an attorney and notary public (New York City Directory 1791:33, 106).

Isaac Gouverneur reported a house valued at 1,000 pounds at 14 Water Street. His tenant, Robert Cox, a merchant taylor, reported property valued at 50 pounds (Ibid. 1790:24, Tax assessments 1791:3).

1793: Gabriel William Ludlow, Executor of the Estate of William Brownjohn, sold Thomas Roberts, merchant, the parcel bounded in front by Hanover Square, on the east by the property formerly of William and John Smith, deceased, and presently of Hugh Stocker (lot 14), on the south by property formerly of Nicholas Gouverneur and then of Isaac Gouverneur (see above), and on the west by property "late of Elie Smith and Joseph Royal but now of Henry Walton: (Liber 49, Page 291).

1794: Thomas Roberts was taxed for the house at 134 Peral Street valued at 1,800 pounds; his tenant, Augustus H. Lawrence reported personal property valued at 150 pounds (Tax assessments 1794:22). Roberts was a merchant, who lived at this address, and Lawrence was a broker, who had offices at 118 Pearl Street (New York City Directory 1795:123, 178).

1794: Isaac Gouverneur reported a house at 100 Water Street valued at 1,200 pounds. One tenant, Robert Cox, a merchant taylor, reported 100 pounds in personal property. A second tenant, Bernard Nest, reported taxable property amounting to 200 pounds (Ibid. 1795:45; Tax assessments 1794:20-21).

1807: Jacob Sebor, Administrator for the Estate of Thomas Roberts, sold Samuel St. John and Jesse Schofield, merchant taylors, that "certain dwelling house and lot of ground" that

Ludlow had conveyed to Roberts, (Liber 49, Page 291) (Liber 76, Page 197).

1808: Samuel St. John was taxed for a house at 134 Pearl Street valued at \$4,500; his personal property was assessed at \$740 (Tax assessments 1808:39). St. John was a merchant-taylor; the firm of St. John and Schofield occupied 134 Pearl Street (New York City Directory 1808:301).

Robert Cocks, a merchant-taylor, reported real estate valued at \$3,000 at 100 Water Street and personal estate valued at \$750 (Ibid. 107; Tax assessments 1808:43).

1813: Coe and Hankinson was taxed for a store at 134 Pearl Street valued at \$3,000; Abraham K. Smedes was also taxed for a store at 134 Pearl Street valued at \$3,000 (Tax assessments 1813:n.p.). Coe and Hankinson dealt in drygoods; Smedes was a merchant, headquartered at 182 Pearl Street (New York City Directory 1813-14:100, 162, 287).

Samuel Bunting was taxed for a house at 100 Water Street valued at \$3,000. Alexander Robb was also taxed for a shop at 100 Water Street (Tax assessments 1813:n.p.). Bunting was a merchant, and Robb was a merchant-taylor (New York City Directory 1813-14:86, 267).

1820: Smeads and Canfield were taxed for two stores at 134 Pearl Street each valued at \$6,000; both lived at 134 Pearl Street (Ibid. 1820-21:402; Tax assessments 1820:n.p.).

Samuel Bunting was taxed for a house at 100 Water Street valued at \$3,000; his personal estate was valued at \$1,000 (Ibid.:38). Bunting was a merchant (New York City Directory 1820-21:102).

1830: Downes and Company was assessed for a store at 134 Pearl Street, which went through to Water Street, valued at \$20,000 (Tax assessments 1830:25).

Byrd and Phelps were taxed for a store at 100 Water Street assessed at \$10,000; the name was crossed out and the name "Down" pencilled in beside it (Ibid.: 28-29).

1840: E. and C. Robins were taxed for a store at 134 Pearl Street valued at \$82,000; this went through to Water Street (Ibid. 1840:32-33). Elisha Robbins dealt in hardware at 134 Pearl Street, which was also the offices for Downer and Roberts, Importers (New York City Directory 1840-41:215, 534).

Downer and Company was located at 100 Water Street, assessed with 134 Pearl Street (Tax assessments 1840: 36-37).

1845: S. Downer owned ward lot 1973, 100 Water Street and 134 Pearl Street (Ward maps, 1835-45).

1850: S. Downer was taxed for the store at 134 Pearl Street, valued at \$40,000 (Tax assessments 1850:n.p.).

1860: T. Downer was taxed for the property in ward lot 1973 valued at \$34,000. Two four-story buildings covered the lot, which measured 32.8 by 106.11 feet (Ibid. 1860:64).

1870: W. H. Westervelt was taxed for the property in ward lot 1973 valued at \$62,000. It was identical to that described in 1860 (Ibid. 1870:95).

1880: W. H. Westervelt was taxed for the property at 134 Pearl Street, ward lot 1973, valued at \$47,000. It was identical to that described in 1860 (Ibid. 1880:95). Edward A. Willard, tea broker, occupied No. 100 Water Street (Wakeman 1914:110).

1890: W. H. Westervelt was taxed for the property at 134 Pearl Street, valued at \$50,000; it was identical to that described in 1860 (Tax assessments 1890:53).

1900: W.H. Westervelt was taxed for the property at 134 Pearl Street; this was identical to that described in 1860 and was valued at \$46,000 (Ibid. 1900:51).

1911: H.J. Hemmens was taxed for the property at 134 Pearl Street. With improvements, this was valued at \$160,000 and was identical to that described in 1860 (Ibid. 1911:55).

1920: New York Edison was taxed for the property at 134 Pearl Street, assessed at \$240,000 including improvements. The six-story building covered the lot (Ibid. 1920:57).

1930: New York Edison was taxed for the property at 134 Pearl Street, assessed at \$630,000 including improvements. The eight-story building was coded 10, meaning "special structure" (Ibid. 1830:57).

In 1962, lots 11 to 13 were combined for the construction of a new building. Department of Buildings' records indicate that the early structures occupying these lots were demolished to make way for the new 13/14-story office building. A "New Building Application" form, dated 1962, indicates that the new building had two cellars. The "cellar" was 15 feet deep, and the "subcellar/vault" was 13 feet deep. However, the foundation plans indicate that both cellars were 13.6 feet in depth. These cellars encompassed all of lots 11, 12, and 13.

In addition to these deep cellars, the foundation plans seem to indicate that the subcellar/vault was supported by pilings dug to bedrock. These pilings seem to have been spaced every nine (9) feet.

The 1962 documents associated with this new building also include soil boring data. Nine borings, on east/west transects of three borings each, were dug within modern lot 11. These borings indicated "fill" and "misc. fill" at depths ranging from 10 to 13 feet below grade in the southern portion of the lot and 12 to 18 feet in the central and northern portions of the property. Some of the borings in the central and northern sections of the lot contained a level of concrete at 15 to 16 feet below grade, overlying more fill.

The 1982 Sanborn Map indicates that modern lot 11 contained a 14-story building, with a four-story section on its west side. The map also indicates basements. This building is currently standing.

APPENDIX 7
WATER LOT GRANT 7
LOT 12 NOW LOT 11

APPENDIX 7
WATER LOT GRANT 7
LOT 12, NOW LOT 11

Water lot grant 7 was granted to Castor Liererson and John Vanderspiegel on October 12, 1694. It consisted of the area bounded by Queen Street, the East River at low water mark, James Graham's grant on the west and Samuel Staats's grant on the east. It contained 36 feet in breadth and 114 feet in length (Grants of land under water, p. 165). Liererson and Vanderspiegel divided the property in half in 1701, each retaining a long, narrow strip extending from Queen/Pearl Street back into the river. Vanderspiegel took the eastern property, which subsequently became ward lot 1972, 132 Pearl Street and 98 Water Street, and Liererson took the western parcel, which became ward lot 1971, 130 Pearl Street and 96 Water Street (see Benjamin Wyncoop to William Jackson, 1704, Liber 28, Page 423, cited below; and Vanderheul et al. to Van Horne, 1707, Liber 26, Page 292, cited below). These were consolidated into lot 12 in 1895 (Map of the First Ward of the City of New York, 1871-1895:Plate 19).

Ward Lot 1972, 132 Pearl Street and 98 Water Street

1702: Johannes Vanderspiegel reported a "house &c" and property amounting to 45 pounds (Tax records, Book 1, 1702).

1708/9: Johannes Vanderspiegel reported a "house & store" and property amounting to 40 pounds (Ibid. 1708/9).

1721: William Lacount "in Mary Vanderspiegels house" reported 10 pounds worth of taxable property. Widow Mary Vanderspiegel reported "2 houses & Est[ate]" (Tax records, Book 2, 1721:2).

1731/2: Widow Smith reported a "house and Estate" and property valued at 30 pounds; she occupied the property adjacent to Andrew Coeymans (Ibid. 1731/2:516).

1789: The Estate of Jacob Walton was taxed for a house at 33 Hanover Square valued at 450 pounds; the tenant was Lot Merkele (Tax assessments 1789:3). According to the directory, Merkele, a furrier, lived at 31 Hanover Square (New York City Directory 1790:69).

Isaac Gouverneur was taxed for a house valued at 700 pounds at 13 Water Street. John Bank, the tenant, reported personal property valued at 200 pounds (Tax assessments 1789:3). Bank was a merchant-taylor (New York City Directory 1790:10).

1791: The Estate of Jacob Walton was taxed for a house valued at 450 pounds at 33 Hanover Square. The tenant, John Leidele,

reported personal property valued at 50 pounds (Tax assessments 1791:4).

Isaac Gouverneur was taxed for a house at 13 Water Street valued at 900 pounds. His tenant was John Banks who reported personal property valued at 200 pounds (Tax assessments 1791:3).

1794: Henry Walton was taxed for a house at 132 Pearl Street valued at 600 pounds. John Sidell, the tenant, reported taxable property valued at 75 pounds (Ibid. 1794:22). Sidell was a merchant-taylor (New York City Directory 1795:194).

Isaac Gouverneur was taxed for a house at 98 Water Street valued at 1,100 pounds. His tenant, John Bank, a merchant-taylor, reported personal property valued at 30 pounds (Ibid. 1794:20-21; New York City Directory 1795:12).

1808: Seth Auchincloss was taxed for a house at 132 Pearl Street valued at \$3,500. He reported personal property valued at \$1,000. Peter Cannon, the tenant, reported personal property valued at \$500 (Tax assessments 1808:39). Arthur Auchincloss and Company, merchants, also occupied 132 Pearl Street (New York City Directory 1808-1809:67).

John Knox was taxed for a house at 98 Water Street; he reported personal property valued at \$750 (Tax assessments 1808:43).

1813: J. W. Arnold was taxed for a house at 132 Water Street valued at \$3,200; he reported personal property valued at \$200 (Tax assessments 1813:n.p.).

Samuel Whittemore, a merchant, was taxed for an "office" at 98 Water Street valued at \$2,800; he lived on Herring (Ibid.:n.p.; New York City Directory 1813-14:336).

1820: T.C. Nicholls was taxed for a store at "132 1/2" Pearl Street valued at \$6,000. Nicholls was a bookbinder who lived on Greenwich (Ibid. 1820-21:332; Tax assessments 1820:n.p.).

John Case was taxed for a house at 98 Water Street valued at \$3,000; he reported personal property amounting to \$200 (Tax assessments 1820:38).

1830: John Morrison was taxed for a store at 132 Pearl Street valued at \$10,000; his house was located at 124 Chambers (Ibid. 1830:25; New York City Directory 1830-31:475).

John Morrison was taxed for a store at 98 Water Street valued at \$5,000 (Tax assessments 1830:28-29).

1840: Conkling and Company was taxed for a store at 132 Pearl Street, which went through to Water Street, assessed at \$44,000

(Ibid. 1840:32-33). Jonas Conkling was a merchant whose residence was located in Washington Square (New York City Directory 1840-41:169).

Jacob Little and Company occupied 98 Water Street; this was a brokerage firm headquartered at 48 Wall Street (Ibid.:36-37; New York City Directory 1840-41:395).

1845: 132 Pearl and 98 Water Streets were owned as a single lot; the owner is not given (Ward maps, 1835-45).

1850: The Estate of G. Morrison was taxed for a store at 132-130 Pearl Street, valued at \$45,000 (Tax assessments 1850:n.p.).

1860: The Estate of Morrison was taxed for the property in ward lots 1972 and 1971, 132-130 Pearl Street, valued at \$44,000. Both lots were covered by long narrow four-story buildings. Ward lot 1972 measured 18.1 by 108.11 feet, and ward lot 1971 measured 18 by 108.11 feet (Ibid. 1860:64).

1870: The Estate of Morrison was taxed for the properties in ward lots 1972 and 1971; each was valued at \$30,000. The descriptions are identical to those given in 1860 (Ibid. 1870:95).

1880: Morrison's Estate was taxed for the properties in ward lots 1972 and 1971; each was valued at \$24,000. The descriptions are identical to those given in 1860 (Ibid. 1880:95). No. 96 Water Street was the back entrance to the offices of Pickett & Co., located on Pearl Street. Pickett & Co. was a tea import firm. At No. 98 Water Street was the office of George S. Advian, a spice broker (Wakeman 1914: 109-110).

1890: Catherine L. Hunter et al., were taxed for the properties in ward lot 1972 and 1971. Each was assessed at \$25,000. The descriptions are identical to those given in 1860 (Tax assessments 1890:53).

1900: Kate Belloni was taxed for a building on lot 12, 130-132 Pearl Street, valued at \$95,000. A seven-story building occupied the entire lot, measuring 36 by 111.11 feet (Ibid. 1900:51).

1911: The Estate of H. Litchfield was taxed for the property in lot 12, valued at \$130,000 including improvements. The 7/8-story building occupied the entire lot (Ibid. 1911:55).

1920: E.L. Litchfield was taxed for the property at 130-132 Pearl Street, lot 12, valued at \$115,000 including improvements (Ibid. 1920:57).

1930: Peter Rinelli was taxed for the property in lot 12, 130-132 Pearl Street, valued at \$225,000 including improvements.

Identical to the property described in 1911, the building was coded 6, meaning "office building" (Ibid. 1930:57).

Ward Lot 1971, 130 Pearl Street and 96 Water Street

1702: Castor Liersen reported a house and property valued at 20 pounds. His tenant, James Bloss reported 5 pounds worth of taxable property (Tax records, Book 1, 1702).

1704: Benjamin Wyncoop, a goldsmith in the city, sold his interest in the property, which measured 18 feet along Queen Street and was bounded on the west by property belonging to James Graham and on the east by a "house and lot of Johannes Vanderspiegel", to William Jackson, cordwainer (Liber 28, Page 423).

1707/8: Johannes Vanderheul et al., heirs of Costen Liersen sold their interest in the property to John Van Horne in February 1707(8), who sold it one month later to William Jackson (Liber 26, Page 292; Liber 28, Page 420).

1708/9: "William Jacksons house" and property came to 35 pounds; this was adjacent to Johannes Vanderspiegel's house and store. His tenant, Alexander Allaire, who was mentioned in the conveyance from Van Horne to Jackson (see above, Liber 28, Page 420), reported taxable property amounting to 15 pounds (Tax records, Book 1, 1708/9).

1721: Benjamin Wyncoop reported a "house and store house" and taxable property amounting to 40 pounds. His boarder (name indecipherable) reported taxable property amounting to 30 pounds (Tax records, Book 2, 1721:2).

1731/2: William Walton reported "4 houses and Estate" and taxable property amounting to 260 pounds. He had three tenants: William Walton, Jr., James and Stephen deBruce (Tax records, Book 2, 1731/2:516). The Walton property appears to have extended over the western half of lot 12, formerly the Liersen-Wyncoop-Jackson-Wyncoop property, and the adjacent lot 11. This may account for the irregular shape of lot 11, which consisted of one lot on Queen/Pearl Street and two lots along Water Street. More complete details are presented in Appendix 8.

1789: The Estate of Jacob Walton was assessed for a house valued at 900 pounds at 34 Hanover Square. The tenant, Thomas Roberts, reported personal property valued at 200 pounds (Tax assessments 1789:3). Roberts kept a store at 30 Hanover Square (New York City Directory 1790:84).

Lyndley Murray was taxed for a house valued at 700 pounds at 12 Water Street. His tenant, Roger Smith, did not report any taxable property. Smith was a merchant-taylor at 12 Water Street (Ibid. 1790:93; Tax assessments 1789:n.p.).

1791: The Estate of Jacob Walton was taxed for a house valued at 1,000 pounds at 34 Hanover Square. Henry Walton, a counsellor-at-law, occupied the property and reported taxable personal property valued at 250 pounds (Ibid. 1791:n.p.; New York City Directory 1791:137).

Lyndley Murray was taxed for a house valued at 600 pounds at 12 Water Street. He had two tenants: Roger Smith and Peter Newman. Newman reported taxable property valued at 25 pounds (Tax assessments 1791:3).

1794: Jacob Walton's Estate was taxed for a house at 130 Pearl Street, valued at 1,300 pounds. The tenant, Smith and Kennon, merchants, were taxed for personal property valued at 700 pounds (Ibid. 1794:22; New York City Directory 1795:97).

William Buckle was taxed for a house at 96 Water Street assessed at 1,000 pounds. His tenant, Daniel R. Downing and Co. was taxed for personal property valued at 1,000 pounds (Tax assessments 1794:20-21).

1796: William Buckle, merchant, sold William J. Provost, mariner, the property corresponding to 96 Water Street. It consisted of "all that certain house and lot of ground situate lying and being on the northerly side of Water Street in the City of New York between a house now in the possession of John Banks (see above) and a house occupied at present by Robert Hodge (see Appendix 8) and bounded in the rear by the fence of a lot of ground owned by Henry Walton and in front by said Water Street being in breadth in front and rear each eighteen feet eight inches and in length on the westerly side thirty seven feet and on the East side Thirty Six feet ten inches...to have and to hold...saving and excepting a right in common to the gangway and sink for the use of the adjoining house...now in possession of and owned by the said Robert Hodge and also for the house of said Henry Walton as well as for the house hereby granted which gangway and sink are to be kept open and in repair at the expense of the proprietors of the said three houses" (Liber 53, Page 55).

1808: No entry for 130 Pearl Street.

James Blecker was taxed for a house at 96 Water Street valued at \$2,500 (Tax assessments 1808:43).

1811: William Provost of Rye sold the property corresponding to 96 Water Street to Thomas Oliver, a carpenter in the city (Liber 92, Page 275).

1813: John Wilcox, a shoemaker, was taxed for a house at 130 Pearl Street, valued at \$32,000; his personal property was assessed at \$300 (Tax assessments 1813:n.p.; New York City Directory 1813-14:236).

William Boggs was taxed for the house at 96 Water Street. He had two tenants (names obscured) (Tax assessments 1813:n.p.). One appears to have been Isaac Bartow, an auctioneer and commission merchant (New York City Directory 1813-14:64).

1820: S. V. Boland was taxed for a store at 130 Pearl Street valued at \$6,000 (Tax assessments 1820:n.p.).

James Oliver was taxed for a house valued at \$3,200 at 96 Water Street; Thomas Oliver, the occupant, reported personal property valued at \$200. Thomas Oliver was a plumber (New York City Directory 1820-21:338; Tax assessments 1820:38).

1830: John Morrison was taxed for the store at 130 Pearl Street valued at \$10,000 (Ibid. 83:25).

J. Spence was taxed for a store at 96 Water Street valued at \$4,000 (Ibid.: 28-29).

1840: John Lloyd was taxed for the property at 130 Pearl Street, which went through to Water Street, valued at \$44,000 (Ibid. 1840:32-33).

Jacob Little and Company occupied the property at 96 Water Street (Ibid.:36-37).

1845: Jno. Morrison owned 130 Pearl and 96 Water Street, ward lot 1971 (Ward maps, 1835-45).

1850: Included in 132 Pearl Street (see above).

APPENDIX 8
WATER LOT GRANT 8
LOT 11

APPENDIX 8
WATER LOT GRANT 8
LOT 11

Water lot grant 8 was granted to James Graham, the Attorney General for the Province, on October 12, 1694. It extended from Queen Street "one hundred and thirteen foot or so to Low water mark" and contained 30 feet along Queen Street and 40 feet along its boundary at low water mark. It bordered to the east on Liersen's and Vanderspiegel's property (Grants of land under water, P. 160). The property on the west was subsequently granted to Elsie Leisler, widow of Jacob Leisler (Liber 23, Page 323). Graham's lot corresponds to lot 13 (ward lot 1970, Nos. 128 Pearl Street, 94 and 92 Water Street).

1711: Robert Livingston et al., executors of the estate of James Graham, sold the property to Susannah Sedgewick and Joseph Short of London, Executors of the Estate of Peter Short. This sale was a result of debts owed Peter Short (Liber 26, Page 506).

1721: William Walton reported "2 houses & Est[ate]" and taxable property amounting to 150 pounds (Tax records, Book 2, 1721:2). Walton's property corresponds to this lot in the sequence of ownership in this list; Walton was also the owner at the end of the century.

1731/32: William Walton reported "4 houses and Estate" and taxable property amounting to 260 pounds. He had three tenants: William Walton, Jr., James and Stephen deBruce. William Walton, Jr. reported taxable property amounting to 5 pounds; James deBruce reported 10 pounds worth of property; and Stephen deBruce reported 5 pounds worth of property (Ibid. 1731/2:516). See above, Appendix 7.

1781: Smith Ramage of the City of New York, merchant, sold Samuel Ellis, shopkeeper of New York City, a parcel corresponding to 128 Pearl Street and 92 Water Street. The transaction involved "all that certain Messuage or dwelling House store House and lot or lots of Ground (the said Messuage dwelling House and Store House now in the occupation of said Samuel Ellis)...bounded as follows (that is to say) northwesterly by Hanover Square, northeasterly partly by a dwelling house and Ground belonging to Jacob Walton Esquire and partly by a dwelling house and ground belonging to Abraham Walton Esquire southeasterly by Dock Street and southwesterly by ground belonging to the Estate of the late Paul Richards and beginning at the northermost cornre of the said ground of the late Paul Richards and running thence northeasterly along Hanover Square thirty feet to the corner of the said dwelling house and lot of ground belonging to the said Jacob Walton thence southeasterly along the same seventy-four feet to the rear of the said ground of Abraham Walton thence south westerly along the rear thereof seventeen feet one inche (sic) thence southeasterly along the same ground thirty-seven feet eight inches to Dock Street (Water Street) thence southwesterly along

Dock Street twenty-four feet to the eastern most corner of the ground above mentioned belonging to the Estate of the late Paul Richards* thence northwesterly along the same of the line runs nearly straight one hundred and sixteen feet two inches to Hanover Square aforesaid..." (Liber 74, Page 298).

1789: Samuel Ellis was taxed for the house at 35 Hanover Square valued at \$15,000. It was occupied by Berry and Rogers, which reported taxable property valued at 2,000 pounds (Tax assessments 1789:3). Berry and Rogers were jewelers and booksellers (New York City Directory 1790:13).

John White was taxed for the house at 11 Water Street assessed at 700 pounds. He reported personal property valued at 300 pounds (Tax assessments 1789:3).

At 10 Water Street, Samuel Ellis was taxed for a house valued at 700 pounds. His tenant, Mrs. Graham, reported personal property valued at 25 pounds (Ibid.). She kept a boarding house at this address (New York City Directory 1790:44).

1791: Samuel Ellis was taxed for a house at 35 Hanover Square valued at 1,400 pounds. He rented it to Berry and Rogers, who reported personal estate valued at 2,200 pounds (Tax assessments 1791:4).

At 11 Water Street, John White was taxed for a house valued at 650 pounds. He had three tenants: John and Jeremiah Latter and James Hunt. The Latters reported personal property valued at 100 pounds. Hunt reported personal property valued at 20 pounds (Tax assessments 1791:3).

At 10 Water Street, Samuel Ellis was taxed for a house valued at 600 pounds; his tenant was the Widow Graham (Ibid.).

1792: John White, shopkeeper, sold Robert Hodge, property corresponding to 94 Water Street. The house and lot was "bounded southerly in front on the northerly side of Water Street heretofore called Dock Street westerly by a dwelling house and lot of land belonging to Samuel Ellis Northerly by land partly owned by the said Samuel Ellis and partly by land belonging to the Estate of Jacob Walton Esq. deceased and now in the possession of Thomas Roberts, and easterly by a dwelling house and lot of land lately owned by the said Jacob Walton" who conveyed it to Lindsey Murray, February 3, 1780. It measured 26 feet in front, 18 feet in the rear, and 37 feet on each side (Liber 74, Page 319).

* Paul Richards owned the property adjacent to Walton's 4 houses in the 1731/2 tax list. This indicates that the sequence of ownership in 1731/2 was William Smith and Henry Walton on lot 12, Henry Walton on lot 11, and Paul Richards on lot 10. The Estate of Paul Richards was taxed for property in 9 Water Street, which corresponds to lot 10 (Tax assessments 1789: n.p.).

1794: Samuel Ellis was taxed for a house at 128 Pearl Street valued at 1,800 pounds. His tenants, Berry, Rogers, and Gerry, reported personal property valued at 200 pounds (Tax assessments 1794:22). Berry, Rogers, and Gerry were book sellers and stationers (New York City Directory 1795:97).

Robert Hodge, bookseller and stationer, was taxed for the house at 94 Water Street, valued at 1,100 pounds; his personal property was valued at 600 pounds (Tax assessments 1794:20-21).

Samuel Ellis was taxed for the house at 92 Water Street; his tenants were the Widow Graham and George Cooper. Cooper reported taxable property valued at 50 pounds (Ibid.).

1808: Robert Bache was taxed for the house at 128 Pearl Street valued at \$4,500; his personal property was assessed at \$1,000. Bache and Co., a firm of druggists, occupied 128 Pearl and 92 Water Streets (New York City Directory 1808-1809:67).

John Shedden was taxed for the house at 94 Water Street valued at \$2,600. He leased space to Robert Allen, who reported taxable property valued at \$100 (Ibid.). Shedden was a book binder, who lived and worked at this address (New York City Directory 1808:285).

Robert Bache and Company was taxed for the house at 92 Water Street valued at \$2,200 (Tax assessments 1808:43).

1813: William Hauer was taxed for the property at 128 Pearl Street valued at \$4,000; he reported personal property valued at \$100 (Tax assessments 1813:n.p.).

John Hedden was taxed for the house at 94 Water Street valued at \$2,600; his personal property was assessed at \$200 (Tax assessments 1813:n.p.).

Robert Bache, a druggist, was taxed for the store at 92 Water Street, valued at \$2,000. His house was on Cornelius (Ibid.; New York City Directory 1813-14:53).

1820: Lord and Olmstead were taxed for the store at 128 Pearl Street valued at \$10,000 (Ibid. 1820:n.p.). They were merchants; Lord lived elsewhere but Olmstead lived at 128 Pearl Street (New York City Directory 1820:338, 281).

1830: John Morrison was taxed for the store at 128 Pearl Street valued at \$10,000 (Ibid. 1830:25).

J. M'Neish was taxed for the store at 94 Water Street, valued at \$3,500 (Ibid.:28-29).

Isaac Stevens, a coppersmith, was taxed for a shop at 92 Water Street valued at \$2,500 (Ibid. 1820-21:415; Tax assessments 1820:38).

No. 92 Water Street was vacant (Ibid.).

1840: Clark and Co. was taxed for the store at 128 Pearl Street valued at \$7,400; this extended back to Water Street (Ibid. 1840:32-33). Clark Smith and Co. were dealers in silk. Montross and Howell, merchants, occupied this address (New York City Directory 1840-41:158,453).

Little and Company occupied 92 and 94 Water Street (Tax assessments 1840:36-37).

1845: Jno. Suydam owned the property associated with 128 Pearl, 92 and 94 Water Streets, ward lot 1970 (Ward maps, 1835-45).

1850: The Estate of G. Suydam was taxed for the property at 128 Pearl Street valued at \$45,000 (Tax assessments 1850:n.p.).

1860: The Estate of T. Suydam was taxed for the property at 128 Pearl Street, ward lot 1970 valued at \$46,000. This consisted of two four-story buildings that covered the lot, which measured 29.7 by 117.7 feet (Ibid. 1860:64).

1870: The Estate of T. Suydam was taxed for the property in ward lot 1970 valued at \$55,000. It was identical to that described in 1860 (Ibid. 1870:95).

1880: T. Suydam's Estate was taxed for the property at 128 Pearl Street, ward lot 1970, valued at \$34,000. It was identical to that described in 1860 (Ibid. 1880:95).

1890: T. Suydam was taxed for the property in ward lot 1970. It was valued at \$34,000 and was identical to that described in 1860 (Ibid. 1890:95).

1900: Walter Suydam was taxed for the property at 128 Pearl Street, lot 11. It was valued at \$42,000 and was identical to that described in 1850 (Ibid. 1900:51).

1911: Walter Suydam was taxed for the property at 128 Pearl Street, lot 11. It was valued at \$75,000 with improvements and was identical to that described in 1860 (Ibid. 1911:55).

1920: Frank D. Pearl was taxed for the property at 128 Pearl Street, which was valued at \$85,000 with improvements (Ibid. 1920:57).

1930: Muriel C. Dietjen was taxed for the property at 128 Pearl Street, lot 11, valued at \$170,000 with improvements. It was identical to that described in 1860 (Ibid. 1930:57).