

**HASKINS & SELLS BUILDING**, 35 West 39<sup>th</sup> Street (aka 35-37 West 39<sup>th</sup> Street), Manhattan. Built 1912; Frederick C. Zobel, architect.

Landmark Site: Borough of Manhattan Tax Map Block 841, Lot 18.

On June 22, 2010, the Landmarks Preservation Commission held a public hearing on the proposed designation as a Landmark of the Haskins & Sells Building and the proposed designation of the related Landmark Site (Public Hearing Item No. 8). One speaker, a representative of the Historic Districts Council, was in favor of the designation. There were no speakers in opposition to the designation.

### Summary

The Haskins & Sells building, designed by architect Frederick C. Zobel, was originally constructed in 1912 as a speculative venture of the Brunswick Realty Company, a real estate enterprise headed by Zobel's brother Robert. The building, located at 35-37 West 39<sup>th</sup> Street in Midtown Manhattan, was adjacent to the renowned Engineers' Club and Engineering Societies' buildings, and was initially referred to as the Commercial Engineers Building in hopes of attracting engineering-related businesses. From the beginning, however, the building was home to a variety of tenants. From 1920 to 1930, the building served as the principle location for the accounting firm of Haskins & Sells, recognized as the first major auditing firm founded by American accountants. Haskins & Sells was started in 1895 by Charles Waldo Haskins, nephew of Ralph Waldo Emerson, and Elijah Watt Sells. Although the company only owned the building for five years, an indelible reminder of their presence has been left in the form of a first-story frieze bearing the inscription 'Haskins & Sells', the years of the firm's founding and acquisition of the building, and the name of the architect.



The 12-story Renaissance Revival-style building is an imaginative and graceful combination of architectural elements and details. The tripartite design features an arcaded base characterized by two-story round-arched openings and elaborate terra-cotta ornament inlaid with marble details. The door and window openings of the first and second stories are further articulated by cast-iron details featuring intricate grillwork, elongated baluster columns, and semi-circular foliated pediments. From the base, the structure ascends to a canted tower constructed primarily of blonde brick and crowned by even more exuberant terra-cotta and marble detailing, including a modillioned cornice. A balustraded terra-cotta balcony is located at the fourth story, where the tower begins its canted ascent.

Architect Frederick C. Zobel was particularly active in the first decade of the 20<sup>th</sup> century. Zobel primarily designed commercial structures, including several buildings designated as part of the Tribeca East, Soho Cast-Iron, Ladies' Mile, and Greenwich Village Extension II historic districts. Zobel was also considered an expert in the field of building engineering, particularly with respect to skyscraper construction techniques.

## DESCRIPTION AND ANALYSIS

### West 39<sup>th</sup> Street between Fifth and Sixth Avenues<sup>1</sup>

At the turn of the 20<sup>th</sup> century, West 39<sup>th</sup> Street between Fifth and Sixth Avenues, the future site of the Haskins & Sells building, was at the crossroads of several rapidly-evolving Midtown neighborhoods. In the late 1800s, Fifth Avenue between 34<sup>th</sup> and 59<sup>th</sup> Streets had been established as one of the most fashionable addresses in Manhattan, and residential rowhouses lined the blocks to the east and to the west. By 1900, however, various real estate forces were coalescing to permanently alter the character of this part of Manhattan. Construction of Grand Central Terminal (1903-13, a designated New York City Landmark) at East 42<sup>nd</sup> Street between Madison and Lexington Avenues, and the decking of the railroad tracks running north from the station, accelerated the commercialization of eastern Midtown and spurred the development of an important hotel and business district. With respect to the blocks surrounding the future site of the Haskins & Sells building, considered the northwest periphery of the Murray Hill neighborhood, the construction of or conversion of private residences into exclusive retail shops, restaurants and office buildings, was already well underway by the close of the century.

Midtown Manhattan, west of Fifth Avenue, was being similarly transformed at the turn of the 20<sup>th</sup> century. A growing transportation hub at Herald Square (at the intersection of 34<sup>th</sup> Street, Broadway and Sixth Avenue), featured cross-town streetcars, the Sixth Avenue Elevated, and the Hudson Tubes to New Jersey, and helped secure the continued commercial development of this part of Midtown. The successful openings of two department stores at Herald Square, Saks & Co. in 1900 followed by R.H. Macy's in 1901-02, anchored a new shopping district that encouraged similar businesses to relocate northwards from Madison Square. The construction of restaurants and hotels to meet shoppers' needs logically followed. The opening of Pennsylvania Station at 34<sup>th</sup> Street and Seventh Avenue in 1910 precipitated even higher demand for realty in the blocks surrounding the station, which had become known as the 'Pennsylvania terminal loft zone' due to the large number of plans filed for manufacturing and business structures which proceeded the announcement of plans for the station.

In 1899, the block surrounding the future site of the Haskins & Sells building, bounded by Fifth and Sixth Avenues, West 39<sup>th</sup> and West 40<sup>th</sup> Streets, was still lined with the four-story rowhouses that had been built in the mid-century.<sup>2</sup> By 1903, the *New York Times* had cited this block as an example of how commercial forces were "already being felt in the side streets" off of Fifth Avenue by "the recent leasing for business purposes" of the houses along the street.<sup>3</sup> Many of the residences which were not converted for commercial use were demolished for the construction of new, larger commercial structures. On the south side of West 40<sup>th</sup> Street, opposite the newly constructed New York Public Library (1898-1911, a designated New York City Landmark), the Engineers' Club was built in 1905, part of the same architectural commission as the much larger Engineering Societies' Building, constructed along West 39<sup>th</sup> Street in the same year. Adjacent to the latter building, the two four-story rowhouses at 35 and 37 West 39<sup>th</sup> Street were sold in 1911 for construction of the 12-story office tower which would later become known as the Haskins & Sells building. At least four other rowhouses on the block were also sold within the year, including 3, 7, 9 and 11 West 39<sup>th</sup> Street. By the end of the 1920s, virtually no traces of the one-time residential character of the block remained.

### Early History of the Haskins & Sells Building<sup>4</sup>

The two mid-19<sup>th</sup>-century rowhouses at 35 and 37 West 39<sup>th</sup> Street were purchased in 1911 by the Brunswick Realty Company and were soon demolished for construction of the 12-story office tower, completed in 1912 at a projected cost of \$185,000. Located adjacent to the renowned Engineers' Club and Engineering Societies' buildings (both 1905), 35-37 West 39<sup>th</sup> Street was initially referred to as the Commercial Engineers Building in hopes of attracting high-paying tenants in the engineering professions.<sup>5</sup> The *Real Estate Record and Builder's Guide* went so far as to assert that the venture would be "the first step in the creation of an engineering center which must naturally radiate from buildings so prominent as the United Engineering Societies' Building [sic], which immediately adjoins the proposed building, and the Engineers' Club, which is to the rear of the new building."<sup>6</sup> It was also reported that the building was designed "as to conform" architecturally with its renowned neighbor, although an aesthetic relationship between the two structures is not evident.<sup>7</sup> Upon completion, the new building at 35-37 West 39<sup>th</sup> Street was referred to by its engineering moniker in advertisements, which also touted the building's "absolutely fireproof" construction and amenities including a mezzanine, offices and studios.<sup>8</sup> In 1912, the *New York Times* described the interior of the building as designed to meet the requirements of engineers requiring office space.<sup>9</sup>

While the Engineers' Club and Engineering Societies' Building were considered the epicenter of engineering in the United States for nearly six decades, and despite the presence of a few related businesses in the neighborhood, the Haskins & Sells building was only ever home to a handful of tenants in the engineering professions.<sup>10</sup> One of the building's longest tenancies, and one of the few related to engineering, was that of the American Society of Refrigerator Engineers (ASRE). The group occupied space in the building beginning in the late 1920s, and remained until at least 1940. In 1924, the Institute of Radio Engineers, which would later merge with the American Institute of Electrical Engineers (whose offices were located in the Engineering Societies' Building), leased a small suite of rooms, relocating in 1946 when they had outgrown the space. The New York Unity Society of Scientific Christianity, which held Sunday services in the auditorium of the Engineering Societies' Building, was headquartered in the Haskins & Sells building for several years during the 1920s. During the Second World War, the Office of the Chief of Engineers of the War Department appears to have leased space in the building.<sup>11</sup>

Among the building's earliest tenants were the Mumm Champagne and Importation Company, previously located at 60 Warren Street in Lower Manhattan, whose lease of the store and basement of the building was announced in 1913. Another importing company, Renken & Yates Smith, Inc., was noted in the building in 1919. The Brunswick Realty Company, whose offices were previously located at East 28<sup>th</sup> Street, relocated to the building in 1913-14. They remained in the building, which they owned and managed, until 1920, the year they sold it to the Haskins & Sells Company.

Another early tenant was the State and National Association Opposed to Political Suffrage for Women, an organization headed by women and headquartered in the building beginning c. 1914. As the debate surrounding suffrage intensified, at least one related organization also came to lease space in the building, the Man Suffrage Association Opposed to Political Suffrage for Women, located in room 305 starting c. 1917. Both organizations, as suggested by their names, hoped to forestall attempts to pass a Constitutional amendment granting women the right to vote. Such opposition, of course, failed when, in May 1919, the House of Representatives voted to pass the 19<sup>th</sup> Amendment, prohibiting the denial of any citizen the right to vote based on gender, followed by the Senate in June of the same year. It is probably

not a coincidence that the New York City League of Women Voters had moved into the very same building by the autumn of 1919. The Manhattan Borough League of Women Voters, founded in 1920, the year the act was ratified, the New York City League of Women Voters, and the New York State League of Women Voters, which also had offices at Grand Central Terminal, were all headquartered at 35-37 West 39<sup>th</sup> Street by 1922. Although the New York State League of Women Voters relocated to an office on East 45<sup>th</sup> Street c. 1924, the New York City League of Women Voters remained in the building through the end of the decade.

### The Haskins & Sells Company<sup>12</sup>

In July 1920, the Brunswick Realty Company sold the building at 35-37 West 39<sup>th</sup> Street to the Haskins & Sells Company, recognized as the first major auditing firm founded by American accountants. From 1920 to 1930, the building served as the principle location for the firm, started in 1895 by Charles Waldo Haskins (1852-1903) and Elijah Watt Sells (1858-1924). Although the company only owned the building for five years, an indelible reminder of their presence has been left in the form of a first-story frieze bearing the inscription ‘Haskins & Sells’, the years of the firm’s founding and acquisition of the building, and the name of the architect.

Born in Brooklyn, Charles Waldo Haskins was the nephew of Ralph Waldo Emerson, the well-known American writer and leader of the Transcendentalist movement of the mid-19<sup>th</sup> century. His father, Waldo Emerson Haskins, was a New York banker and broker. Haskins, who was educated at the Brooklyn Polytechnic Institute and in Paris, learned the accounting trade while serving as bookkeeper for various railroads and within the federal government. He first set up his own accounting business in 1886 and was known throughout his career as a strong advocate of accounting standards, writing and lecturing widely on the subject. In 1893, Haskins and Sells were appointed as experts under the Joint Commission of the 53<sup>rd</sup> Congress to revise the accounting system of the United States. According to his *New York Times* obituary, Haskins was instrumental in the passage of an 1896 act regulating the profession of public accounting. The act also prescribed a Board of Examiners to be appointed by the Regents of the University of the State of New York. Haskins later served as president of this board. In 1900, Haskins & Sells founded New York University’s School of Commerce, Accounts and Financing. Haskins served as the school’s first dean and established the first professorships in accounting.

Elijah Watt Sells was born in Muscatine, Iowa. He attended Baker University in Kansas, but left at the age of 16 to become a station agent for the Leavenworth, Lawrence & Galveston Railroad. He gained his accounting experience over the following two decades, serving as bookkeeper and accountant for various railroads. His father, Elijah Sells, had served at various times as Secretary of the State of Iowa and Auditor of the Treasury Department under President Abraham Lincoln. Following Haskins death in 1903, Sells successfully managed the firm for more than two decades. The prestigious Elijah Watt Sells Award, established in 1923, is presented to Certified Public Accountant (CPA) candidates who earn the highest grades on the CPA exam.

The accounting firm of Haskins & Sells was originally located at 2 Nassau Street, but moved just a year later to 30 Broad Street in Lower Manhattan. In 1920, the firm acquired the building at 35-37 West 39<sup>th</sup> Street and made it their headquarters, retaining the downtown location for its general practice. Though Haskins & Sells sold the 39<sup>th</sup> Street building in 1925, records indicate the firm continued to be headquartered there through at least 1930, at which time they opened new offices at 15 Broad Street and at 75 East 45<sup>th</sup> Street.<sup>13</sup> Haskins & Sells expanded internationally to several countries in 1952, and, following a series of mergers and

name changes, continues to exist today under the name Deloitte Touche Tohmatsu (aka Deloitte & Touche). It is one of the four largest accounting and professional services organizations in the world which, together with PricewaterhouseCoopers, Ernst & Young, and KPMG, are known as the “Big Four.” The global headquarters of Deloitte & Touche continue to be located in New York City.

#### Other Notable Tenants and Subsequent History<sup>14</sup>

In 1920, the Garment Center Realty Company, an association of 38 large manufacturers of women’s clothing, developed two sites along Seventh Avenue between 36<sup>th</sup> and 38<sup>th</sup> Streets, in direct response to the economic forces that were driving New York City’s garment district northward from Madison Square, where it had been centered in 1910. By 1931, the area of Midtown between 30<sup>th</sup> and 42<sup>nd</sup> Streets, Sixth and Ninth Avenues – conveniently located near hotels, the city’s main retail district, and its two most important rail terminals – had the largest concentration of apparel manufacturers in the world. By the late 1920s, the Haskins & Sells building, located on the cusp of the newly established Garment District, had become particularly attractive to milliners and trimmings companies. During this era, tenants such as Brandee & Stark (millinery ornaments), Julian D. Cohen (ladies’ hats), Daniels & Fishers Stores Co., Evergreen California Hats Inc., and Myers H&E&S (flowers and features), rented sales offices, showrooms, and even engaged in some light manufacturing within the building.<sup>15</sup> As hats went out of fashion in the decades following the Second World War, many of the tradesmen left the area, leaving behind an assortment of tenants, many of whom paid as little as \$10 per square foot for space in the Haskins & Sells building.<sup>16</sup>

The Haskins & Sells Company only owned the building at 35-37 West 39<sup>th</sup> Street for five years, conveying it to the 35-37 West 39<sup>th</sup> Street Corporation in December 1925. Within three years, the property was resold, to the Titusville Building Corporation, a subsidiary of the American Radiator Company, whose building at 40-46 West 40<sup>th</sup> Street (1923-24, a designated New York City Landmark) abuts the Haskins & Sells building to the rear.<sup>17</sup> In 1941, the Haskins & Sells building was physically linked to the American Radiator Building by means of a bridge at the sixth story. This bridge was removed in 1950, the same year the building was sold to the Dallas Realty Corporation.<sup>18</sup> Within just a few months, the Haskins & Sells building was turned over to yet another owner, the Wellington Realty & Management Corporation. Over the course of the next few decades, the Haskins & Sells building continued to pass through the ownership of numerous corporations, remaining remarkably intact throughout the years.

In the 1970s and 1980s, the neighborhood, so closely associated with the garment industry, offered only limited appeal to other kinds of office tenants—even after large amounts of garment production returned to lower Manhattan neighborhoods such as Chinatown and the Lower East Side, and despite the proximity of Grand Central Terminal and Penn Station.<sup>19</sup> In the late 1980s, the area along Fifth Avenue from the Empire State Building at 34<sup>th</sup> Street to the New York Public Library experienced an economic revitalization. At the same time, the office buildings located on the side streets off Fifth Avenue continued to garner less than half the rent of those on the main thoroughfare. In 1988, in an effort to improve its economic standing, the Haskins & Sells building underwent a full renovation. The structure’s mechanical system was upgraded, and the original freight elevator was replaced by a passenger car. The lobby of the building, last refurbished in the 1950s, received new marble floors and walls, a new tenant directory and a concierge desk. The upgrades had the desired effect, and the building soon acquired a new tenant, the International Design Group, an architecture firm that rented the 4,000

square-foot top floor. The building's association with the garment industry, however, was not entirely eradicated. New showroom space, also included as part of the renovation, allowed the owners to aggressively market the building to manufacturers of fashion accessories. By 1993, nine of the building's 36 tenants were in accessory-related businesses.<sup>20</sup> Today, a variety of businesses continue to occupy the building, including some related to the garment industry, in addition to accounting, law, engineering consulting, and architectural offices.

#### The Brunswick Realty Corporation and Frederick Charles Zobel (1873-1943)<sup>21</sup>

The Brunswick Realty Corporation, developers of the Haskins & Sells building, were specialists in building development, brokering and management. The company was run by Robert Paul Zobel (c.1870-1954), president, and his brothers Jason A. Zobel and Frederick Charles Zobel. The three brothers were born in Breslau, Germany and immigrated to the United States in the early 1880s. Jason is occasionally listed in directories as secretary of the company, while Frederick appears to have served both as vice president and, more notably, as chief architect on most, if not all, of the company's numerous development projects, including the Haskins & Sells building.<sup>22</sup> Advertisements for the company, which appeared in the *New York Times* as early as 1906, touted the firm as a full-service real estate enterprise which helped companies relocate, either to one of the buildings they managed or to new structures that the company would construct based on client needs. The Brunswick Realty Corporation's earliest offices appear to have been located at 118 East 28<sup>th</sup> Street. They remained at this location until shortly after completion of the Haskins & Sells building, first appearing in *Trow's City Directory* as being located in the new building in 1913-14.

Frederick C. Zobel, who did not work exclusively for the Brunswick Realty Company, was established as an architect and builder in New York City in 1893. Though his career lasted through 1936, he was particularly active in the first decade of the 20<sup>th</sup> century. Zobel primarily designed commercial structures, and was noted in the *Real Estate Record and Builder's Guide* in 1911 as "an architect who has had a large part in designing modern business buildings in the central part of the city."<sup>23</sup> Among the buildings designed by Zobel over the course of his long career are several designated as part of the Tribeca East, Soho Cast-Iron, Ladies' Mile, and Greenwich Village Extension II historic districts. During his years of practice, Zobel was also considered an expert in the field of building engineering, with particular respect to fireproof construction and the erection of modern steel buildings. His *New York Times* obituary credited him with the design of "several features of skyscraper construction."<sup>24</sup> Zobel was also involved in planning and civic endeavors, in New York City and abroad.<sup>25</sup>

#### The Architecture of the Haskins & Sells Building<sup>26</sup>

The 12-story Renaissance Revival style Haskins & Sells building is an imaginative and graceful combination of architectural elements and details. The tripartite design features an arcaded base characterized by two-story round-arched openings and elaborate terra-cotta ornament inlaid with marble details. The door and window openings of the first and second stories are further articulated by cast-iron details featuring intricate grillwork, elongated baluster columns, and semi-circular foliated pediments. From the base, the structure ascends to a canted tower constructed primarily of blonde brick and crowned by even more exuberant terra-cotta and marble detailing, including a modillioned cornice. A balustraded terra-cotta balcony at the fourth story, where the tower begins its canted ascent, can be accessed only via window. A 10-foot alleyway between the building and its neighbor to the east, which the *Real Estate Record and*

*Builder's Guide* noted as “giving the new structure particularly good advantages for light and air,” in concert with the canted tower, has assured these qualities for the building’s tenants for nearly a century.<sup>27</sup> A 1914 anecdote printed in the *American Club Woman*, and accompanied by a photo, seems to confirm this point, stating how rooms occupied by the War Children’s Christmas Fund were absolutely “flooded with sunshine in the mornings” (see *Figure 10*).<sup>28</sup>

While the buildings erected east of Fifth Avenue after the turn of the 20<sup>th</sup> century tended to exhibit a more subdued architectural and social atmosphere, the theaters, stores and hotels constructed west of Fifth Avenue were typically more exuberantly ornamented.<sup>29</sup> The Haskins & Sells building, with its facade “almost entirely of glazed terra cotta” was considered one of the more “interesting structures” erected on 39<sup>th</sup> Street west of Fifth Avenue.<sup>30</sup> Given Zobel’s reputation as an innovator of fireproofing and construction techniques, it is not surprising that the structure was also touted as cutting edge with respect to its construction. Though common today, the building’s departure from the typical plan featuring open stairs within the hall in favor of stairways entirely separated and enclosed by fireproof partitions and self-closing doors, was considering highly innovative at the time. Its elevators were also enclosed in shafts so as to prevent the penetration of smoke or flames from one story to another.

Remarkably, the exterior of the Haskins & Sells building has remained virtually untouched since its construction nearly a century ago. At the first story, the glass doors and showroom windows have been replaced, but the surrounding terra-cotta and cast-iron details have been left almost entirely intact. The same stands true for the rest of the building, where windows, but little else, have been replaced. As a result, the Haskins & Sells building stands today as a lasting visual reminder of the commercial transformation of West 39<sup>th</sup> Street between Fifth and Sixth Avenues after the turn of the 20<sup>th</sup> century.

### Description

The Haskins & Sells building is a 12-story Renaissance Revival style office structure with two visible elevations and one partially-visible elevation.

*South (West 39<sup>th</sup> Street) Facade:* The building’s primary facade fronts onto West 39<sup>th</sup> Street and is divided into a tripartite vertical composition consisting of a three-story terra-cotta base, seven-story blonde brick shaft and two-story terra-cotta capital.

Base: The base of the building is symmetrically divided into three bays, each featuring a two-story round-arched opening articulated by elaborate terra-cotta molding and foliate keystones. At the central bay, a terra-cotta frieze, capped by a small molded terra-cotta cornice, separates the first and second stories and features an inlaid yellow marble panel with the inscription ‘Haskins & Sells Building,’ the years ‘1895’ and ‘1920,’ and in much small lettering, the name ‘F.C. Zobel.’ Similar friezes at the outer bays feature sculptural swags and wreaths with centers of yellow marble. The outer bays of the double-height first story contain glass double-doors (replaced), while the central bay features a fixed show window (replaced). The extended height of the first story allows for large, fixed rectangular transoms above each of the door and show window openings. Elongated cast-iron baluster columns flank the first-story door openings and elaborate cast-iron grillwork surrounds and enhances each of the transoms, the transom bars, and the rounded-arch window openings of the first and second stories. Round pediments sit above the transom bars at the outer bays and feature foliate details and bronze address numbers. Pink marble trim rises several feet at the building’s base. Just above the round-arched opening of the second story, terra-cotta hood moldings and red terra-cotta roundels span between large terra-cotta cartouches. A large molded, denticulated terra-

cotta cornice rests above the second story and appears to serve as a sill course for the third-story fenestration. Each third-story bay contains paired rectangular window openings separated by a thin, foliated colonette. A pair of pilasters featuring elaborate terra-cotta detailing and Corinthian capitals flanks each pair of window openings at the third story while robust swags, cartouches, and red terra-cotta roundels span between the pilasters. Circular terra-cotta details and inset yellow marble panels flank the central bay. A delicate, molded terra-cotta band rests above the pilasters of the third story, above which is found a large, molded terra-cotta cornice. A substantial terra-cotta cartouche further adorns the third story towards the left edge of the elevation, while a similar cartouche wraps around the rightmost edge of the elevation. Above the rightmost bay at the fourth story is a terra-cotta balustrade which features a molded rail, inset post details, and foliated balusters. Alterations: Some cast-iron details have been removed from the central bay at the first story to accommodate a modern show window and commercial sign. A low, pink granite step at the leftmost bay was matched and replaced in 1987-89, at the same time all new glass at the first-story door and window openings and sidelights was installed (BN 6013-88). The center storefront was revised around this same time, and all cast-iron ornamental elements were painted. Four globe lamps on cast-iron armatures at the first story were added after 1985. Four non-original bronze address numbers are also affixed at the first story, along with some small, non-historic signs.

Shaft: The seven-story blonde-brick shaft of the building is also divided into three bays, with the rightmost bay canted at a 45 degree angle to the rest of the building (allowing for a balcony above the third story which is only accessible via fourth-story window). Each bay at the shaft features paired rectangular window openings separated by terra-cotta posts with foliate details. Terra-cotta lintels with roundel details surmount each of the paired window openings at the fourth through ninth stories. Engaged Doric colonettes separate the paired window openings of the 10<sup>th</sup> story, which are surmounted by molded terra-cotta lintels with scroll keystones. The lintels above the 10<sup>th</sup>-story window openings are incorporated into the large, molded terra-cotta cornice which rests above the 10<sup>th</sup> story, and which appears to serve as a sill course for the 11<sup>th</sup>-story fenestration. A heavy, bracketed terra-cotta balconette can be found at the eighth-story window opening of the right-most, canted bay of the shaft. The balconette features many of the same motifs found elsewhere on the building, including a molded rail, swags, and foliate details. The balconette is flush with the lintel of the paired seventh-story window openings beneath it. Alterations: All the windows of the shaft appear to have been replaced.

Capital: The two dynamically detailed stories of the building's capital feature many of the same motifs found at the first through third stories of the building. Like the base and shaft, the capital is similarly divided into three bays, with the rightmost bay canted at a 45 degree angle to the rest of the elevation. Each bay of the capital contains paired window openings, rectangular at the 11<sup>th</sup> story and featuring round-arched upper sashes at the 12<sup>th</sup> story. A foliated colonette, continuous from the 11<sup>th</sup> to 12<sup>th</sup> stories, separates each of the paired window openings, while simple Doric colonettes flank each pair. Terra-cotta panels featuring sculptural wreath details with inlaid yellow marble centers surmount each window opening at the 11<sup>th</sup> story. Molded terra-cotta lintels surmount each round-arched window opening at the 12<sup>th</sup> story, spanning between the colonettes. The terra-cotta panels of the 11<sup>th</sup> story and lintels of the 12<sup>th</sup> story are slightly recessed within round-arched molded terra-cotta surrounds, continuous from the 11<sup>th</sup> to 12<sup>th</sup> stories. At the 12<sup>th</sup> story, the spandrels beneath the round-arched surrounds feature circular terra cotta details and inlaid yellow marble panels. The outer corners of each bay at the 12<sup>th</sup> story is adorned by small, red terra-cotta roundels. Each bay of the capital is flanked by a larger, more

elaborate version of the pilasters flanking each paired window opening at the third-story, continuous here from the 11<sup>th</sup> to 12<sup>th</sup> stories. A molded terra-cotta architrave rests on the pilasters, above which is a frieze featuring a series of red terra-cotta rosettes spanned by foliate terra-cotta details. An overhanging, molded terra-cotta cornice supported on large foliate brackets crowns the elevation. Alterations: The windows of the capital appear to have been replaced at the 11<sup>th</sup> story, though the 12<sup>th</sup> story windows may retain historic upper sashes.

*East Facade:* The east facade of the Haskins & Sells building is mostly comprised of blonde brick laid in a common bond and is largely not designed, with the notable exception of the first (leftmost) bay at the first through third stories. The terra-cotta details of this portion of the elevation wrap from the primary elevation and match the details of the individual bays of the primary elevation. Within the two-story round-arched opening of this leftmost bay, paneled, white brick is found at the first story in lieu of a door opening or show window. The large rectangular transom above the brick paneling is closed-off (possibly historic) and guarded by iron security grilles. Cast-iron grillwork, matching that of the primary elevation, is found at the round-arched window opening of the second story at this bay. Above the third story, continuous with the rightmost bay of the primary elevation, is the same terra-cotta balustrade which features a molded rail, inset post details, and foliated balusters, above which rises the canted bay of the primary elevation. Beyond this first bay, the first story features four tall rectangular window openings with projecting, rectangular masonry sills and iron security grilles. A one-story pavilion towards the right of the elevation (rear of the building) is flush with the rest of the elevation and features only masonry coping and a single rectangular door opening. Just to the left of the pavilion is a second rectangular door opening which features a large, flush masonry lintel. At the second through 12<sup>th</sup> stories, the elevation features six bays. The first, fourth, fifth and sixth bays feature single, rectangular window openings with projecting, rectangular masonry sills. The second and third bays feature triple rectangular window openings with continuous projecting, rectangular masonry sills. A solid brick parapet caps the elevation and features terra-cotta coping. A large duct is affixed to the pavilion at the right of the elevation (rear of the building), as is a large amount of conduit and wiring. Towards the left of the elevation, a large, cylindrical mechanical unit is affixed on an iron armature at the first story. A masonry gateway belonging to the neighboring building and spanning the 10-foot alleyway between the two structures abuts the elevation at the first story, closer to West 39<sup>th</sup> Street (front of the building). Alterations: All windows of this elevation have been replaced.

*West Facade:* The west facade of the Haskins & Sells building, only partially visible above the eight-story of the neighboring building, is mostly comprised of red-brick and is not designed, although some of the materials from the south (West 39<sup>th</sup> Street) facade wrap around slightly onto this elevation. The irregular roofline of the west facade reveals a penthouse unit. Where visible, the facade appears to feature a number of irregularly spaced rectangular window openings. A large metal duct, affixed to the facade towards West 39<sup>th</sup> Street, rises above the 12<sup>th</sup> story and is attached to the penthouse. Alterations: Portions of this elevation appear to have been repointed and painted. All visible windows appear to have been replaced.

Report prepared by  
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## NOTES

<sup>1</sup> Information in this section is based on the following sources: “A Midtown Contrast,” *Real Estate Record and Builders’ Guide* 90 (August 31, 1912) 384; Bromley & Co., *Atlas, City of New York* (New York: Geo. W. Bromley & E. Robinson, 1879); Bromley, 1899; Bromley, 1920; Bromley, 1928; “Important Developments in Loft Zone,” *New York Times*, February 27, 1910, X10; “In the Real Estate Field,” *New York Times*, July 19, 1903, 18; “In the Real Estate Field,” *New York Times*, February 19, 1910, 17; Landmarks Preservation Commission (LPC), *130 West 30<sup>th</sup> Street Building (LP-1201)* (New York: City of New York, 2001), prepared by Virginia Kurshan; LPC, (*former*) *Aberdeen Hotel (now Best Western Hotel) (LP-2076)* (New York: City of New York, 2001), prepared by Donald Presa; LPC, *Bryant Park Studios (LP-1542)* (New York: City of New York, 1988), prepared by Virginia Kurshan; LPC, (*former*) *Manufacturer’s Trust Company Building (now Chase Bank) (LP-1968)* (New York: City of New York, 1997), prepared by Gale Harris; LPC, *Saks Fifth Avenue (LP-1523)* (New York: City of New York, 1984), prepared by Sarah Williams; “Pennsylvania Terminal a \$100,000,000 Investment,” *New York Times*, March 6, 1910, X11; William Perris, *Maps of the City of New York* (New York: Perris & Browne, 1857); “The Real Estate Field,” *New York Times*, June 1, 1911, 16; “The Real Estate Field,” *New York Times*, December 5, 1911, 21.

<sup>2</sup> By 1957, the north and south sides of West 39<sup>th</sup> Street between Fifth and Sixth Avenues were lined with four-story rowhouses (Perris, 1857). By 1879, rowhouses had also been constructed on the north side of West 40<sup>th</sup> Street between Fifth and Sixth Avenues (Bromley, 1879).

<sup>3</sup> “In the Real Estate Field,” 18.

<sup>4</sup> Information in this section is based on the following sources: “A New Engineering Center,” *Real Estate Record and Builders’ Guide* 89 (March 23, 1912) 601; “Antis Like Miss Davis,” *New York Times*, January 1, 1914, 4; “Anti-Suffrage Men Unite,” *New York Times*, September 28, 1917, 4; Display Advertisements, *New York Times*, February 9, 1913, XX5; January 14, 1917, XX8; June 24, 1919, 6; March 6, 1923, 5; “League of Women Voters,” website, <http://www.lwv.org> (2010); *Manhattan Address Telephone Directory of the New York Telephone Company* (New York: AT&T, 1929, 1935 and 1940); “Marked Increase in Loft Structures Indicates Midtown Business Expansion,” *New York Times*, May 5, 1912, XX1; “Miller Says Women Misunderstood Him,” *New York Times*, February 10, 1921, 3; New York City Department of Building, Block & Lot File for Block 841, Lot 18; New York City Municipal Archives, Block & Lot File for Block 841, Lot 18; Office of Metropolitan History, “Manhattan NB Database 1900-1986,” website, <http://www.MetroHistory.com> (2009-10); “Predict Suffrage Defeat,” *New York Times*, September 3, 1915, 18; “Private Realty Sales,” *Real Estate Record and Builders’ Guide* 88 (December 9, 1911) 866; *Proceedings of the Institute of Radio Engineers* 31 (1944) 769; “The Real Estate Field,” *New York Times*, February 21, 1913, 20; Anthony Robbins, “Engineering Societies’ Building and Engineers’ Club,” *National Register of Historic Places Registration Form* (2007); “Topics of Interest to Churchgoers,” *New York Times*, August 27, 1927, 16; *Trow’s New York City Classified Directory* (New York: Trow Directory, Printing and Bookbinding Co., 1912 through 1925); “Two Memorial Gifts Sent to Neediest,” *New York Times*, January 13, 1945, 13; “Women Voters Instructed,” *New York Times*, April 4, 1920, E1.

<sup>5</sup> In the years that followed, the building inconsistently used its original moniker, which appears to have been dropped from advertisements as early as 1917. The building continued to be listed in city directories as the Commercial Engineers Building, however, as late as 1940.

<sup>6</sup> “A New Engineering Center,” 601.

<sup>7</sup> “Private Realty Sales,” 866.

<sup>8</sup> Display Advertisements.

<sup>9</sup> “Marked Increase in Loft Structures...” XX1.

<sup>10</sup> Some of the nearby engineering-related businesses included the Engineering Libraries, located at 29 West 39<sup>th</sup> Street, a periodical called the *Engineering Record*, located at 239 West 39<sup>th</sup> Street, another periodical called the *Engineering Review*, and the Engineering Review Co. Publishers, both located at 249 West 39<sup>th</sup> Street (Trows).

<sup>11</sup> In addition to a mention in the *New York Times* (see “Two Memorial Gifts...” 13), a building notice filed with the New York City Department of Buildings in 1954 (BN 2882-53), notes interior wood partitions “erected during the war when portions of the building were occupied by the Army.”

<sup>12</sup> Information in this section is based on the following sources: “Charles Waldo Haskins” and “Elijah Watt Sells” on the “Deloitte” website, [http://www.deloitte.com/view/en\\_US/us/About/History/Leaders-Shapers](http://www.deloitte.com/view/en_US/us/About/History/Leaders-Shapers) (2010); “Death List of a Day: Charles Waldo Haskins,” *New York Times*, January 10, 1903, 9; “Elijah Sells Dies; Pioneer Accountant,” *New York Times*, March 20, 1924, 19; “Haskins & Sells” on “New York City Signs – 14<sup>th</sup> to 42<sup>nd</sup> Streets” website, <http://www.14to42.net/39street1.2.html> (2010); John William Leonard, ed., *Who’s Who in America Vol. 2* (Chicago: A.N. Marquis & Company, 1901-2); Thomas A. King, *More than a Numbers Game: A Brief History of Accounting*

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(Hoboken, NJ: John Wiley and Sons, Inc., 2006) 17; *Manhattan Address Telephone Directory...*, (1929); *Trow's...*, (1896 and 1912).

<sup>13</sup> While some sources indicate that Haskins & Sells remained at 35-37 West 39<sup>th</sup> Street through 1930, they are absent from the 1929 *Manhattan Address Telephone Directory of the New York Telephone Company*, published in May of that year.

<sup>14</sup> Information in this section is based on the following sources: Claudia H. Deutsch, "Filling Up Space with Like-Minded Tenants," *New York Times*, September 26, 1993, R13; Display Advertisement, *New York Times*, January 14, 1917, XX8; Shawn G. Kennedy, "Fifth Avenue Rejuvenation is Expanding," *New York Times*, September 28, 1988, D24; *Manhattan Address Telephone Directory...*, (1929); New York County, Office of the Register, Liber Deeds and Conveyances; New York City Department of Building, Block & Lot File for Block 841, Lot 18 and Lot 71; "Operator Obtains Midtown Offices," *New York Times*, May 3, 1950, 51; "Other Manhattan Sales," *New York Times*, July 10, 1928, 41; Anthony Robbins, "Garment Center Historic District," *National Register of Historic Places Registration Form* (2008); Allen J. Share, "Garment District," *The Encyclopedia of New York*, Kenneth T. Jackson, ed. (New Haven: Yale University Press, 1995), 451; *Trow's...*, (1912 through 1925).

<sup>15</sup> As early as 1917, advertisements for the building focused on attracting these kinds of tenants by emphasizing the availability of showrooms in addition to offices.

<sup>16</sup> Kennedy, D24.

<sup>17</sup> In September 1939, the building was conveyed from the holding company to direct ownership by the American Radiator & Standard Sanitary Corporation.

<sup>18</sup> The application for construction of the bridge was filed with the New York City Department of Buildings in 1941 (ALT 1940-41). The application for removal of the bridge was filed with the New York City Department of Buildings in 1950 (BN 2436-50).

<sup>19</sup> Jackson, 451.

<sup>20</sup> Deutsch, R13.

<sup>21</sup> Information in this section is based on the following sources: "Architects Give to Red Cross," *New York Times*, May 22, 1918, 11; Display Advertisement, *New York Times*, December 23, 1906, SM16; "Durability of Buildings," *Real Estate Record and Builders' Guide* 88 (September 16, 1911) 385; Dennis Steadman Francis, *Architects in Practice in New York City, 1840-1900* (New York: Committee for the Preservation of Architectural Records, 1979) 95; "Frederick C. Zobel," *New York Times*, November 21, 1943, 56; "In Memoriam: Frederick C. Zobel," *Planning and Civic Comment* 10 (January 1944), 62; LPC, *Ladies' Mile Historic District Designation Report (LP-1609)* (New York: City of New York, 1989), prepared by the Research Department; LPC, *Tribeca East Historic District Designation Report (LP-1711)* (New York: City of New York, 1992), prepared by David M. Breiner and Margaret M.M. Pickart; Office of Metropolitan History, "Manhattan NB Database 1900-1986," website, <http://www.MetroHistory.com> (2009-10); "Robert P. Zobel," *New York Times*, July 21, 1954, 27; *Trow's...*, (1912 through 1917); James Ward, *Architects in Practice in New York City, 1900-1940* (Union, NJ: J&D Associates, 1989) 87.

<sup>22</sup> Frederick Zobel may have also worked as a developer for the Brunswick Realty Company, as he is listed as owner/developer on several applications filed for buildings with the New York City Department of Buildings prior to 1906 (Office of Metropolitan History). Additionally, James Zobel may have been a registered architect, as he appears as such in *Architects in Practice in New York City* in 1912 (Ward, 87); he does not, however, appear to have designed any projects for the Brunswick Realty Company.

<sup>23</sup> "Durability of Buildings," 385.

<sup>24</sup> "Frederick C. Zobel," 56.

<sup>25</sup> In 1926, Zobel participated in a two-month tour of European countries sponsored by the American Civic Association (later the American Planning and Civic Association (APCA)). Zobel also acted as APCA's official representative to the Sectional Technical Committee of the American Society of Mechanical Engineers. Upon his death, APCA noted Zobel's lifelong "interest and support of the work of the Association over a long period of years and his interest in national parks and community problems." ("In Memoriam: Frederick C. Zobel," 62).

<sup>26</sup> Information in this section is taken from the following sources: "A New Engineering Center," *Real Estate Record and Builders' Guide* 89 (March 23, 1912) 601; "Marked Increase in Loft Structures Indicates Midtown Business Expansion," *New York Times*, May 5, 1912, XX1; LPC, (former) *Aberdeen Hotel...*; Eva MacDonald Valesh, "War Children's Christmas," *American Club Woman* 8, November 1914, 82.

<sup>27</sup> "A New Engineering Center," 601; Note: the alleyway is physically located on the premises of the Engineering Societies' Building.

<sup>28</sup> Valesh, 82.

<sup>29</sup> LPC, (former) *Aberdeen Hotel...*, 2.

<sup>30</sup> "Marked Increase in Loft Structures...", XX1.

## FINDINGS AND DESIGNATION

On the basis of a careful consideration of the history, the architecture, and other features of this building, the Landmarks Preservation Commission finds that the Haskins & Sells Building has a special character and a special historical and aesthetic interest and value as part of the development, heritage, and cultural characteristics of New York City.

The Commission further finds that, among its important qualities, the Haskins & Sells Building was designed by architect Frederick C. Zobel and was originally constructed as a speculative venture of the Brunswick Realty Company, a real estate enterprise headed by Zobel's brother Robert; that the building, located adjacent to the renowned Engineers' Club and Engineering Societies' buildings, was initially referred to as the Commercial Engineers Building in hopes of attracting engineering-related tenants; that from the beginning, the building attracted a variety of tenants, including the Brunswick Realty Company; that from 1920 to 1930, the building served as the principle location for the accounting firm of Haskins & Sells, recognized as the first major auditing firm founded by American accountants; that although the company only owned the building for five years, an indelible reminder of their presence is left in the form of a first-story frieze bearing their name, the years of the firm's founding and acquisition of the building, and the name of the architect; that the 12-story Renaissance Revival style building is an imaginative and graceful combination of architectural elements and details; that the tripartite design features an arcaded base characterized by two-story round-arched openings and elaborate terra-cotta ornament inlaid with marble details; that the door and window openings of the first and second stories are further articulated by cast-iron details featuring intricate grillwork, elongated baluster columns and semi-circular foliated pediments; that the structure ascends from its base to a canted tower constructed primarily of blonde brick and crowned by even more exuberant terra-cotta and marble detailing, including a modillioned cornice; that a balustraded terra-cotta balcony at the fourth story highlights where the tower begins its canted ascent; that Zobel was established as an architect and builder in New York City in 1893 and was particularly active in the first decade of the 20<sup>th</sup> century; that Zobel primarily designed commercial structures, including several buildings designated as part of the Tribeca East, Soho Cast-Iron, Ladies' Mile, and Greenwich Village Extension II historic districts; and that Zobel was considered an expert in the field of building engineering, particularly with respect to skyscraper construction techniques.

Accordingly, pursuant to the provisions of Chapter 74, Section 3020 of the Charter of the City of New York and Chapter 3 of Title 25 of the Administrative Code of the City of New York, the Landmarks Preservation Commission designates as a Landmark the Haskins & Sells Building, and designates Manhattan Tax Map Block 841, 18 as its Landmark Site.

Robert B. Tierney, Chair

Pablo E. Vengochea, Vice Chair

Frederick Bland, Diana Chapin, Michael Devonshire, Joan Gerner, Christopher Moore,  
Margery Perlmutter, Elizabeth Ryan, Roberta Washington, Commissioners



Haskins & Sells Building  
35 West 39<sup>th</sup> Street (aka 35-37 West 39<sup>th</sup> Street)  
Borough of Manhattan, Tax Map Block 841, Lot 18  
South (West 39<sup>th</sup> Street) Facade  
*Photo: Christopher D. Brazee, 2010*  
*(Figure 1)*



Haskins & Sells Building  
South (West 39<sup>th</sup> Street) and East Facade  
*Photo: Christopher D. Brazee, 2011*  
(Figure 2)



Haskins & Sells Building  
Looking Northwest from West 39<sup>th</sup> Street  
*Photo: LPC, Urban Cultural Resources Survey, 1985*  
*(Figure 3)*



Haskins & Sells Building  
South (West 39<sup>th</sup> Street) Facade: First through Fifth Stories  
*Photo: Christopher D. Brazee, 2011*  
*(Figure 4)*



Haskins & Sells Building  
South (West 39<sup>th</sup> Street) Facade: Door Detail  
*Photo: Christopher D. Brazee, 2011*  
*(Figure 5)*



Haskins & Sells Building  
South (West 39<sup>th</sup> Street) Facade: Capital Detail  
*Photo: Jennifer L. Most, 2010*  
(Figure 6)



Haskins & Sells Building  
South (West 39<sup>th</sup> Street) Facade: Fourth-Story Detail  
*Photo: Christopher D. Brazee, 2010*  
(Figure 7)



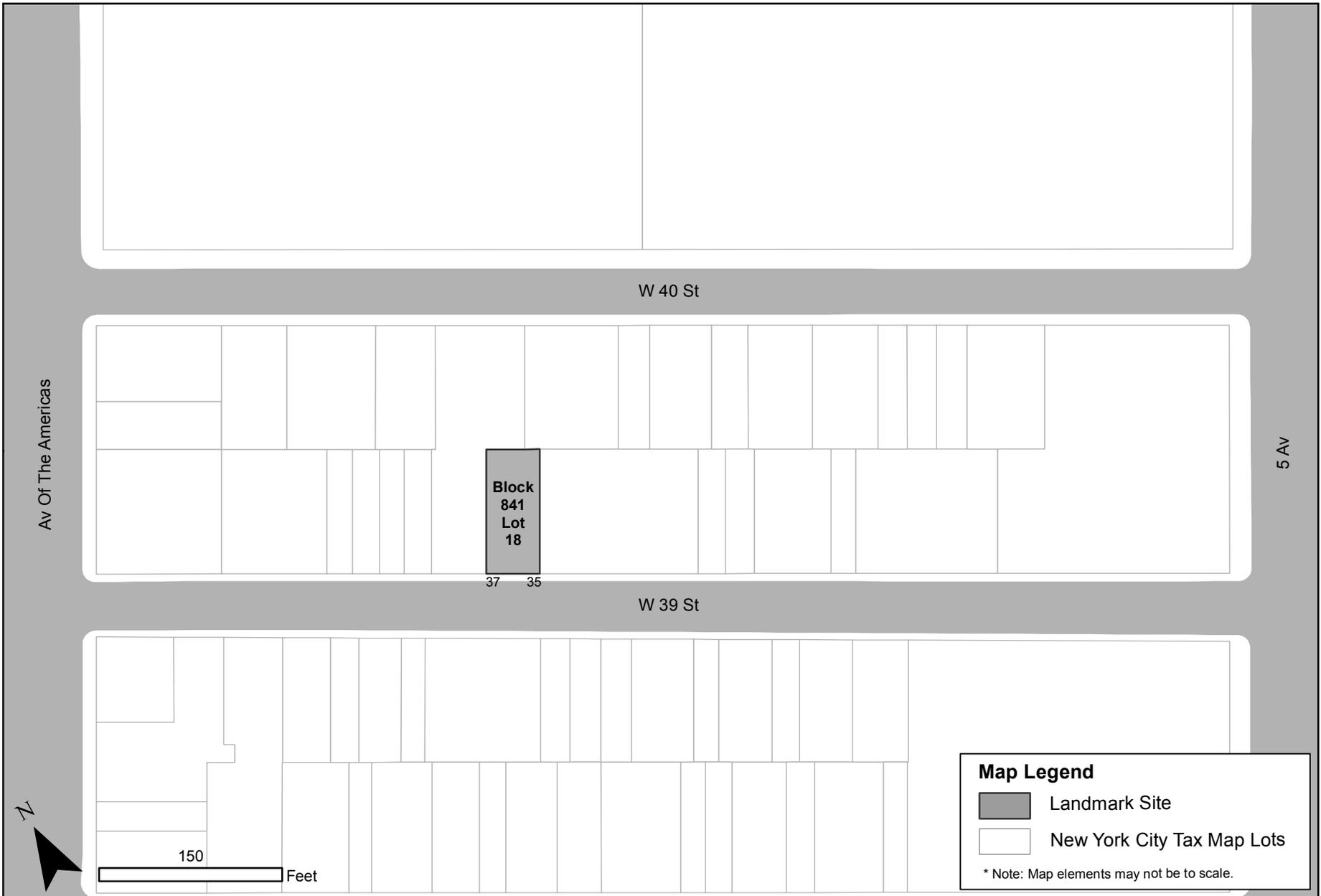
Haskins & Sells Building  
South (West 39<sup>th</sup> Street) Facade: First-Story Frieze Details  
*Photo: Christopher D. Brazee, 2010*  
(Figure 8 – top; Figure 9 - bottom)



Haskins & Sells Building – Interior “Flooded with Sunshine”  
*Source: “War Children’s Christmas,” American Club Woman 8, November 1914, 82.*  
(Figure 10; note: interior not part of designation)



Haskins & Sells Building  
West Facade and Streetscape  
*Photo: Christopher D. Brazee, 2011*  
*(Figure 11)*



HASKINS & SELLS BUILDING (LP-2417), 35 West 39th Street (aka 35-37 West 39th Street)  
 Landmark Site: Borough of Manhattan, Tax Map Block 841, Lot 18

Designated: January 11, 2011