

# LONDON TERRACE

## Towers News

VOL. XI NO. 2

MAY 2003

## On the Block Where We Live

...look at what you can do without ever crossing a street.

### 10<sup>TH</sup> AVENUE

**London Terrace Towers is a unique entity in many ways...beginning with the fact that we are a both a residential cooperative and a condominium. All of the commercial units in our complexes were sold by the Sponsor in 1997. These proprietors have invested with us in the future of London Terrace. It's time you got a closer look at our neighbors and partners.**



**Carol Bowden Salon** If we see a style we like, we want it. But nobody wants to look exactly like someone else. That's where Carol Bowden comes in. Her philosophy is to make her clients feel good while having a style everyone loves. Carol does high tech precision haircuts and natural looking highlights to create your personal vision...all with top of the line products. Carol is celebrating her fifth anniversary at her London Terrace Towers location. Make an appointment and luxuriate at this unique Victorian salon that nurtures you inside and out!



**Chase** In the 30's, on the Northwest corner of 23 Street and Tenth Avenue, Manufacturers Trust Company opened a branch in London Terrace. Through a series of mergers, most notably with the Hanover Bank and Chemical Bank, Chase Bank, formed in 1877, now services the neighborhood and, in fact, is the largest single employer in New York City. While maintaining the original 30's look, modern updates like the ATM machines continue to make it a dominant fixture in our landscape.



**Chelsea Barber** Five years ago, upscale Chelsea Barber opened in the very place the original London Terrace barber shop operated. In fact, the electrical box in the basement has the original "barber ship" sticker on it! Betty and Andy, the owners, interpret that as a sign they are meant to be there! To that end, they even restored the brass sign above the shop...to everyone's delight. Chelsea Barber has elevated a basic function to a relaxing service and great value.

**Chelsea Foot Care Center** The Chelsea Foot Care Center and Dr. Kenneth Lubell have been serving the Chelsea Community for over 21 years, specializes in the treatment of the foot & ankle. They provide treatment for most foot problems including bunions, heel pain, ingrown nails and ankle and foot sprains.



### Convenience Store

Whether you need parts to repair a leaky faucet, a new smoke detector, keys made or just need that "watcha' macallit," you can probably find it at The Convenience Store. Naum Feygin, owner of The Convenience Store, also has a particular interest in the collectible brightly painted, lacquered Russian nesting dolls featured in his 23rd Street window. Pictured here are Naum and his staff.

### 9<sup>TH</sup> AVENUE

Dear Fellow Shareholders:

The Board of Directors has signed a commitment letter with the Community Bank of New York to refinance our underlying mortgage. We are anticipating borrowing \$25 million, netting the cooperative \$2.5 million dollars earmarked for our reserve fund.

**We believe we secured the best deal in the marketplace. The key features are:**

- A locked-in interest rate of 5.5%.
- A closing date of March 1, 2003, minimizing our prepayment penalty with our current lender .
- The right to raise or lower the loan amount by up to \$1 million dollars before closing.
- Set prepayment penalties versus a yield maintenance based prepayment.
- A ninety day window at the end of the loan period where there would be no prepayment penalty.
- Interest payments payable to the cooperative on our good faith deposit.

There was vigorous debate and negotiations over each and every aspect of the deal. There are legitimate, differing points of view about whether to borrow extra money in excess of the mortgage amount for necessary repairs/capital improvements or to borrow only the actual mortgage amount and raise money through shareholder assessments.

The "pay-as-you-go" requires the shareholder to add an assessment to their regular monthly maintenance fees to cover the cost of the project. This option can be extremely expensive. For instance, if we need to spend \$2 million for exterior repairs, each shareholder would be required to pay an assessment of approximately \$4.26 per share...which translates into \$3404 for an average one bedroom and \$2130 for an average studio. There is also the train of thought that current owners should not be required to foot the entire cost of repairs/improvements that benefit future shareholders as well.

Incurring the additional debt at the low interest rate actually results in a savings of approximately \$300,000 per year and enables us to handle any unanticipated repairs as well as financing for future projects...which is why the Board chose this option.

Yours very truly,



Nancy Frawley  
President  
LTTO, Inc.

## Estate Planning and the Cooperative

The death of a loved one not only brings grief and sorrow, but an agonizing pile of paperwork to tend to and affairs to get in order. For residents of New York City, it can also mean figuring out the fate of the deceased's cooperative apartment.

When an owner dies, a cooperative has specific rules and regulations outlining how it can be passed down to a beneficiary. Because a cooperative is an allotment of shares in a corporation that is run by a board, transferring shares to a beneficiary becomes more complicated. A typical proprietary lease requires the consent of the Board in connection with transfers except in the case of a bequest to the proprietary lessee's surviving spouse," says Kenneth Grau, prominent real estate attorney.

To protect your property and to make sure that it is given to the person that you have chosen, the best place to start is before you seal the deal. "If you're in a situation where you want someone to inherit the apartment after you die, than make sure the paperwork is done at the time you get the apartment," said Alan Fried, an attorney with Ganfer and Shore, LLP.

### Shared Ownership

Most married couples purchase coop apartments as Tenants by the Entirety, a form of home ownership available only to married couples, so long as they remain married and occupy the home as their principal residence. "If one spouse dies, the other spouse will inherit the property, regardless of any legal will that was created," says Fried.

How the shares of a co-op are handled also depends on the number of co-owners. If there is only one owner, a legal will can determine the beneficiary of those shares. When more than one person owns a coop, it will depend on the manner in which they hold those shares.

There are several ways that two or more non-married people can own an interest in the same property at the same time, including joint tenants with right of survivorship and joint tenancy. Joint tenants with right of survivorship means that if one of the joint tenants dies, his share automatically goes to the other owners who survive him. One advantage to this arrangement is that there is no probate, a legal process for changing ownership of property.

Tenancy in common allows each owner to hold separate ownership of the shares, which can be sold, conveyed or transferred without the consent of the other owners. When one of the owner's dies, their shares are transferred by the owner's will or to one of the owner's heirs.

### Where There's A Will?

How the coop is handled may also depend on whether or not the owner had a will. A will is a legal document that outlines who gets your money, property and if they are young enough, your children. In most cases, simply writing a will describing your wishes would be enough, but when it comes to cooperative apartments, it may not stand on its own. "You can't simply will your apartment to somebody," says Steven Wagner, an attorney with Wagner, Davis and Gold. "The transfer of shares is still sub-



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Contact Edward Maichin at: [d1maichin@aol.com](mailto:d1maichin@aol.com)

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ject to board approval and compliance with the legal document." If you are a private owner of a co-op and you do not have a will, the government may decide for you who receives what, including your children and your property.

"If you die without a will, there is a law of intestacy which states that the government has an order of who would inherit your property," says Fried. "This order is your spouse, children and then your parents, all the way to first cousins before the property goes to the State." The state will then have the right to sell the shares to a third party, or they can step in as tenant, paying maintenance and common charges.

When someone dies, there are usually no snafus in the transfer. "It's rare that the beneficiary wants to move into the property unless they are already there," says Wagner. "But even if there are problems, I try to counsel my clients to respect the wishes of the deceased person. However, just because someone gives you an apartment doesn't mean you can abandon the requirements of the proprietary lease and bylaws."

Writing a will prevents such legal and financial hassles for your beneficiaries and those tending to your affairs. The bottom line is that if you don't have a will, there can be a lot of objections from potential heirs as to how the property is being transferred, costing lots of money. Determine what you want to happen when you die, but you need to also think about the tax consequences.

Depending on how you own it, you may have serious tax consequences.

When you write a will, you choose an executor and a trustee, a person who will enforce what you write. It's important to update documents regularly and check to make sure the right beneficiaries are on the documents. You could also use a personal locator system to help update and keep track of these documents. The personal locator sets out in writing where everything is—account numbers, bank locations, credit card accounts, insurance policies, and so forth—and gets revised annually.

A will is important and takes a lot of preparation, but it doesn't have to be difficult. An attorney can help you document any provisions you want to make and a tax advisor can inform you of any tax penalties that you should consider. In New York City, prices for preparing a will can average between \$750 and \$1,000, but can be higher depending on the value of your assets. Wills should be updated after marriage, divorce, the birth or death of children, bankruptcies or significant inheritances, and anytime you buy or sell property.

Estate planning helps you create a sensible, practical, and economical arrangement for your business and personal affairs that will satisfy your objectives during your lifetime. It involves the development of long-range plans for the management of your financial affairs to meet your particular circumstances and wishes. It also incorporates your concerns for the eventual disposal of real estate and personal property to your beneficiaries. While the issue of what happens when you or someone you love dies can be uncomfortable, "sometimes painful" to discuss, the reality is that it is reality, and though planning wisely for the inevitable may not cure the pain of loss when it occurs, it does ease some of the burden, and provides clear answers to what might otherwise be difficult questions.



## Supersize Your Apartment

Here in the land of tiny apartments (otherwise known as New York City), people will do just about anything for more space. And while sordid tales of deception and skullduggery abound, there are some legitimate means of expanding your domestic sphere of influence, and merging two apartments into one "megapartment" is one way to do it. But how do you go about performing this sort of architectural surgery? What will the coop board have to say about it? What will this do to your property values, shares, and maintenance fees? Well, fear not—included here is everything you wanted to know about merging apartments but were afraid to ask.

### To Tie the Knot—or Not

Merging apartments can be quite a commitment. So the first few big questions you need to ask yourself are: is this worth it? Will I be staying in this apartment indefinitely? Might I wish to take a job in Uzbekistan next year? In all seriousness, although some unions are relatively easy, many require considerable expense, paperwork, and an extended period of construction work, during which your apartment may be uninhabitable. These are things to consider before you take the plunge.

Along with future concerns and the problem of displacement from your home, obviously you'll also want to make sure you have a workable budget. Decide first how much you're prepared to spend on the endeavor, and then estimate how much it will cost to complete it. Don't forget to include fees for architects, engineers, contractors, lawyers, the cost of any special building materials, increased maintenance fees, the costs of buying and maintaining any new amenities or structural features you're adding, and "of course" all the new furniture you'll need.

One of the biggest determining factors may be whether you can snag two side-by-side apartments versus vertically adjacent ones. Duplexes have their charms and a little bit of prestige and there are significant advantages to doing horizontal combinations. According to Craig Toomin, a Manhattan architect, "With horizontally adjacent apartments, you're basically just cutting a hole in the partition and building a doorway."

"But a duplex," says Toomin, "is a whole different animal. That's a major architectural alteration" you're puncturing the ceiling, and restructuring the beams that support it; you're installing stairs; you're working around plumbing, wires, and so forth," he explains. That means that with horizontals, you're far less likely to run up against structural problems and their attendant legal snags. And obviously, horizontal connections are much less expensive to perform. "It's a difference of thousands of dollars versus tens of thousands," says Toomin. Single-story projects also take a fraction of the time it takes to make a duplex—maybe as little as two weeks versus four to six months. And finally, it bears noting that a duplex sacrifices a significant portion of your space to the staircase. That said; there's no single, overriding reason you shouldn't go for a duplex if it's what you really want to do and the opportunity arises. Just make sure you know what you're getting into.

### An Offer They Can't Refuse

So, you've weighed the pros and cons, examined your budget, and secured a friend's couch to stay on while your place is torn up, and you've decided to get the show on the road. Now what? The first thing you need to know is that there are two authorities you'll have to get past - the cooperative's rules and the city. It's best to start with the coop because, of course, if your plans don't conform to the building's requirements, it doesn't matter what the city says.

So, the first order of business is to talk to the management office about your wishes. London Terrace Towers allows - and even encourages - combinations. If you want

Need information about  
**London Terrace Towers**  
the Management Office is there for you at  
**212-675-2000**

**Far West Side: the City's Vision of the Far Future**  
from The New York Times, March 30, 2003

For those who missed the Sunday Times, we are reprinting the map of the West Side as envisioned by City planners. As just-to-the-south property owners, there will be much to think about in the coming months and years.

City planners have identified lots or assemblages of 10,000 square feet or more on

something out of the "ordinary," find out before you go through too much trouble. Then hire an architect to do an existing condition plan and present you with a schematic and several sketches of what the final combination could look like. Once you've selected a final design, you will present it to the board in a formal proposal of your plans. The cooperative's architects or engineers must review the plans at your cost to determine if there are any structural difficulties in your plan. But if everything looks good, the next step is signing an official alteration agreement.

### My Big Fat Alteration Agreement

According to Marc Luxemburg, an attorney and the president of the Council of New York Cooperatives and Condominiums (CNYC), the alteration agreement is a legal document that sets parameters for what kind of work you're allowed to do and how you're allowed to do it. The Board's lawyers have drawn up a nonnegotiable agreement. However, it's in your best interest to have your own attorney (and maybe your architect as well) look things over too, just to make sure that everything's mutually amenable. Beware that the agreement maintains the right to stop your work dead in its tracks if its terms aren't met, so this shouldn't be taken lightly. You don't want to hit a glitch midway through renovations and have to quit with weeks invested—and nowhere to live.

### Altered States: Understanding Your Alteration Agreement

So, what kinds of restrictions and requirements are in a the alteration agreement?

- It requires a written plan, including schematics.
- It requires licensed and insured contractors, plumbers, electricians, etc.
- It stipulates the cooperative's right to have our own engineers and architects approve or veto plans.
- It regulates duration and hours of work - e.g., work can only happen from 9AM - 5PM on weekdays, work must be complete by a certain date, etc.).
- It restricts certain extra-noisy activities, such as jackhammering and you must provide dust control measures (like putting plastic over the doorways and covering the hallway floor).
- It stipulates your responsibility to dispose properly of debris at your own expense...it may NOT go out with the building's trash.
- It includes restrictions on interfering with building systems such as heating, electric wiring, plumbing, ventilation etc.
- It includes restrictions on altering windows, hallways, exteriors etc.
- It maintains the cooperative's right to terminate your work at any time.
- It includes provisions that are in the city laws.

Once you've got your alteration agreement signed, it's time to deal with the city. Your architect will help file plans with the city and obtain the required permits and

signatures. "[Your architect] will do the paperwork for you," says Toomin. "If it's a vertical combination, we also have to submit structural drawings. But I highly recommend hiring an expediter to help move the paperwork through," he advises. Expeditors usually charge one or two thousand dollars for their services and most architects have people they work with routinely, so you won't have to find one on your own from scratch.

### Get Out of the House

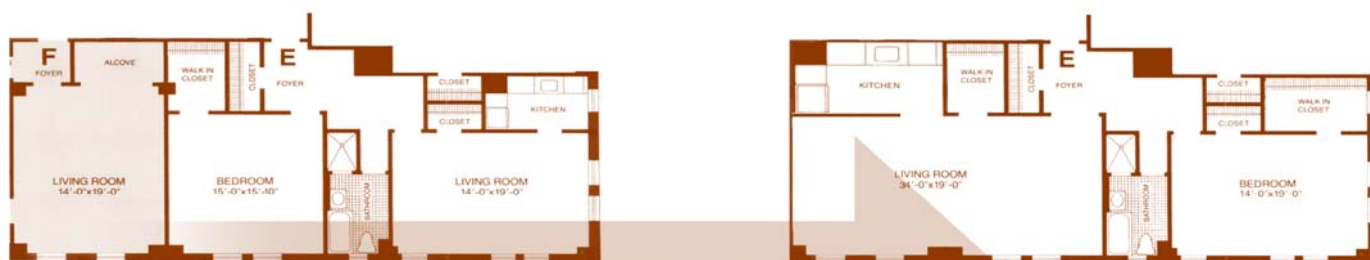
After you get the city's approval, your architect should be able to help you assemble contractors, arrange for disposal of debris and otherwise act as project manager. Then all that's left to do is get out of the way while the workers go to it. Some people attempt to live on the premises while construction is going on. Be aware that there will be noise, dust, fumes and other possibly dangerous conditions—especially for children or pets, not to mention workers barging around, brandishing power tools. It's a chaotic environment, so make sure to stash away valuables and breakables. And see to it that contractors cover up your floors and furniture with plenty of pads and tarps—even in rooms far from the site of construction—to protect against dust and foot traffic.

### Good Business

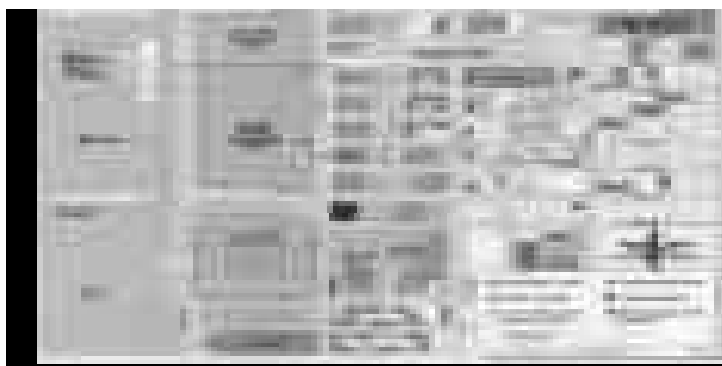
So you've got a good grasp of the process and protocols involved in expanding your apartment, but there are other nagging concerns. What about the financial aftereffects and legal ramifications? How will this affect your taxes? What will it mean for property values in your building? What about shares and votes? What will it all boil down to in the end?

Happily, most of the answers are easy on the ears. All things considered, merging apartments makes good business sense. The biggest benefit is the enhancement of your property values. Due to the scarcity of large apartments in New York, your new apartment will almost always be worth more than the sum of its parts. It's also good for the rest of the building. Larger apartments add to the stability of a building and to the aggregate value of the building.

The next question is maintenance fees, which will be based on the shares allocated to the new combined space. As for taxes, deductions in a co-op are allocated proportionately to shares. And the Certificate of Occupancy? Thankfully, it's unaffected - read: no paperwork—by mergers, unless you're creating an apartment with more than ten rooms. (Lucky you.) So, while there are definitely some hoops to jump through and a good bit of financial and procedural planning to puzzle out before the first sledgehammer hits the drywall between your apartments, the benefits to building your own mini-Xanadu should outweigh the effort it takes to get there. Now go knock down a wall.



**SUPERSIZED!**



which existing buildings are vacant or have fewer than five residential units and are smaller than current zoning would allow as potential development sites.

By mid-century, the Bloomberg administration envisions about 28 million square feet of commercial development, 12 million square feet of residential development, a stadium, arena and exposition hall, a four-block boulevard and an extension of the No. 7 subway line. They said the market would determine whether development actually occurs.



**Gristedes** There has been a grocery store in London Terrace since the beginning. Today, it is Gristedes. In 1888, two

teenage boys, Diedrich (Dick) and Charles Gristede, opened a little grocery store using all of their savings. In 1986, the firm was acquired by the Red Apple Group. When the space here was sold to the Red Apple Group, Sloan's Supermarket, after extensive renovations and the addition of a pharmacy department, became Gristede's.

Gristedes has introduced the Diamond Value Club that automatically gives you when presented at checkout...and offers check-cashing services upon request.



**Kanvas** Kanvas, owned by New York firefighters Pat Joyce and Mike Molloy, has two renovated floors of comfy banquettes, low well-designed lighting and a kitchen serving everything from quesadillas to lobster wraps. Departing further from stereotype, Kanvas takes its name from the gallery spaces that highlight both floors.

New work from the art-rich WeChe neighborhood rotates through every three weeks. The local mix of boheme and bank is obvious in the afterwork crowd as well. Artists mingle with suits and - although there's a rope out front - anyone avoiding the sweatpant/ballcap faux pas will clear the stanchions. Private parties are welcome.



**La Traviata** Owner and operator, Jimmy Salih, offers excellent value for your money at La Traviata. Fine veal, chicken, pasta and particularly seafood - all with a Northern Italian flair - are served by attentive waiters within a charming setting which retains many

of the original features. Stucco walls and cottage-style windows distinguish this casual, comfortable and rather romantic little ristorante.

Excellent value is to be had for your money at La Traviata. Fine veal, seafood, chicken and pasta dishes are served by attentive waiters within a charming setting, one in which classical piano music is performed each Friday and Saturday evening. He introduced "Opera Night," celebrated twice a month on Wednesday nights. Booking is advisable. Facility has access for the disabled.



Average cost is about \$30 a person...and home delivery is available. 461 W. 23rd Street (between Ninth & Tenth Avenues), New York NY 10011, 212 243 5497.

**Liquors** I bet you didn't know that this space has been a liquor store since the end of Prohibition in 1933! In fact, the original liquor license was the 301st to be granted by New York. Bob Manheimer has operated this all-around wine and liquor store for the last seventeen years. They pride themselves on having something for everyone, including all the wines and liquors needed to compliment gourmet cooking. On Fridays, from 5 PM - 7PM, they have wine tastings to which you are all invited. Bob offers a 10% discount on cases (including mixed cases) of wine.

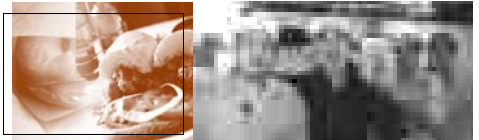


**London Terrace Flower Shop** The family of owner Andrew Pelekis has operated the London Terrace Flower Shop since 1931. They purchased the store and today, Andrew's wife, Sonia and son, Taki, serve our neighborhood with all the grace and charm of that era. They offer flowers for all occasions and free neighborhood delivery, as well as arranging flowers to be delivered at any location through FTD. 212-243-8470

**London Terrace Station Post Office** When London Terrace opened in the early 30's, the United States Post Office was an original tenant. Today, they operate a full service United States Postal Station, offering all the services and benefits provided by a US Post Office including mailboxes. Pictured here are the manager, Ms. Harris, and members of the USPS staff.



**London Terrace Towers Cleaners** The London Terrace Cleaners has operated their dry cleaning, laundry and (excellent) tailoring shop for more than ten years. Soon Cho and his wife, Hee, think of themselves as a local "Mom and Pop" (they have four daughters, too!) cleaner and take pride in the individual attention they give while caring for your items. We think so too as we have contracted with them to clean all of our staff's uniforms.



**The Pantry** The Pantry, owned and operated by Jae Nam and managed by Mr. Kim, offers a soup-and-salad bar, a variety of daily hot specials and any sandwich combination you can think of! In the warm months, the full length doors onto 23rd Street open for fresco dining. The Pantry offers quick, reliable home delivery from early in the morning through evening hours. Pictured here are Mr. Nam and some of the staff.

**The Paul Morris Gallery** The Paul Morris Gallery has been open for 5 years, representing artists from around the world. Along with Matthew Marks and Pat Hearn Galleries, the Paul Morris Gallery was one of the first to open in Chelsea in 1995. In the past year they have had exhibitions of work by artists R. Crumb, David Levinthal and Peter Blake. In the upcoming year two shows are planned featuring works by Ewan Gibbs and Jonathan Hammer.





## Summer Time at the Pool & the Health Club by Wing Kee Kwok

After the long and harsh winter, we are all ready for the arrival of the warmer weather! The Pool and the Health Club will be very popular places to be. Come in for a swim to cool off or pump up and trim down for the bathing suit seasons!

**Sharing** It has always been the policy that swimmers have to share a lane when there are more than six in the Pool. Similarly, in the Health Club, if you wish to do multiple exercises on one particular piece of equipment, please see if other members are waiting for the same, especially during peak hours when most of the members have a tight schedule.

**Facilities Improvement** You may be inconvenienced slightly by the repairing construction in various locations in the facility. We have been correcting a number of items: the water temperature fluctuations in the Pool; the Ladies' Sauna; and, the necessary repairs caused by a broken pipe. We have also installed a light fixture over the Hand Key Machine for easier reading of the key pad.

**Classes** A new Pilates Class has begun on Sunday, replacing the Stretch Class. If you like a particular class and want it to be offered continuously, be sure to attend. We cannot maintain a class when it's not well attended. Please also note that any nonmember resident who wishes to take class, can do so by purchasing a guest pass.

**Isolated Training** Most of the Cybex Circuit Machines can be used for more advanced training. With these machines, we have a tendency to compensate either to the left or the right side of our body. If you use less weight and only one of your arm or one leg to perform the exercise, that body part will receive a more isolated and intense workout. This applies to about 75% of the equipment at our Health Club. Please consult the trainers on duty.

**Suggestions** We are always looking for ways to improve our facilities. If you have any constructive suggestions, please do not hesitate to submit them to us. The Health Club & Pool Committee and the Board will consider them and implement them into our program.

**New Management** Simon Grunfeld came to us as Manager in December 2001. Under his management the Facility has improved tremendously. Recently, he expressed the desire to establish his own sports management company. We encouraged him to do so. A proposal was submitted to the Health Club & Pool Committee. After many months of review and negotiations, the Committee recommended his proposal, along with proposals from other management companies, to the Board. After careful considerations, the Board has decided to retain Eden Sports, the new company founded by Simon to manage our facilities. In addition to the regular services we received from the former management, Eden Sports will provide us additional services and programs. We will also receive more personal and close attention from the principals of the company than before. We welcome the new Management Team and wish them all the success in managing our facilities.

**Gym Hours: Monday through Friday: 6:30am - 10pm, Saturday & Sunday: 9am - 8pm. Pool Hours: (closed Wednesdays) Monday, Tuesday, Thursday, Friday: 6:30am - 10 pm, Saturday & Sunday: 9am - 6:45pm.**

## This and That... at London Terrace

**The 470 Sun Deck opened on April 1, 2003.** It is open from 9 AM until 8 PM. You must bring your valid London Terrace Towers ID for access. If you need an ID, you can obtain one from the management office from 9 AM through 5 PM, Monday through Friday.

**The proprietary lease (and rental leases) require** that you leave keys to your apartment with either the lobby attendant or the management office. Don't find out the hard (and expensive) way that this is in your best interest as well as the cooperatives!

**If you are concerned about someone else getting access to your key** without your knowledge, you might be interested in a product called the Key Controller. It is a simple, pilfer-proof, tamper-evident, two-part container that encapsulates individual keys. Once closed, the container must be physically broken to access the key. Call 800-803-7308 or email them at info@keysure.net.

**Don't wait until the last minute to service your sleeved air conditioner.** Our maintenance staff offers cleaning service for in-the-wall air conditioners for \$85. Call the office at 212-675-2000 to make an appointment. Shareholders will be billed on their maintenance bills. Subtenants must make arrangements with their landlords. The staff will do the work on a first-come, first-served basis. For insurance reasons, we are unable to service window air conditioners. You might try calling Domestic Air Conditioner Service at 718-894-5726 (the Sponsor employs this company for its rental tenants).

**Loud or hissing radiator valves are a year long building project.** As the weather gets warmer, it's a good time to have them replaced. Call the Office to get on the list for this "fix."

**Remember before you buy any appliance,** the building is NOT wired for 220 amps. You must pick out those that operate on 110.

**Our laundry rooms have had the new air conditioners installed. They are a significant improvement.**

**Having finished painting the 405/410 basement,** we are in the process of completing the painting in the 465/470 basement. We are trying to do most of the work at the evening hours. Please be mindful of the "wet paint" signs.



## Parish & Co.

Unobtrusively stylish with its woven walls and warm muted lighting, Chelsea's new Parish & Co. offers a refreshing palate certain to impress sophisticated diners and the hamburger lover too. The long oak bar, over which cocktails have been served for more than forty years, is just the spot to sip their stellar cosmopolitans! Or have a tangy blood orange margarita, perfectly complimented by an avocado crostini.

The mackerel sevice with fresh jalapeno and cilantro is a favorite (and lime most dishes is available in two sizes). Beef lovers must have the aged porterhouse for two - or three. If fish is your thing, their sea bass is one of the tastiest interpretations I've tried. For dessert, try the key lime tofu cheesecake - its so deliciously rich it's hard to believe its got tofu in it!

Parish & Co. serves up a thorough selection using natural, organic and local ingredients. From fresh salads and pastas to double-rack of lamb to outstanding calamari, each dish packs a pleasant surprise. Parish & Co. is definitely an option if you seek a friendly relaxed atmosphere with unique food that pays homage to classic preparation. **Parish & Co., 202 Ninth Avenue (betw. 22 and 23), 212-414-4988.**

### GUIDE

