United States Department of the Interior
National Park Service

**National Register of Historic Places**

**Registration Form**

This form is for use in nominating or requesting determinations for individual properties and districts. See instructions in How to Complete the National Register of Historic Places Registration Form (National Register Bulletin 16A). Complete each item by marking "x" in the appropriate box or by entering the information requested. If an item does not apply to the property being documented, enter "N/A" for "not applicable." For functions, architectural classification, materials, and areas of significance, enter only categories appropriate for the property. Place additional entries and narrative comments on continuation sheets (NPS Form 10-900a). Use a typewriter, word processor, or computer to complete all items.

### 1. Name of Property

<table>
<thead>
<tr>
<th>historic name</th>
<th>Manhattan Company Building</th>
</tr>
</thead>
<tbody>
<tr>
<td>other names/site number</td>
<td>Bank of Manhattan Building; Trump Building at 40 Wall Street</td>
</tr>
</tbody>
</table>

### 2. Location

<table>
<thead>
<tr>
<th>street &amp; number</th>
<th>40 Wall Street</th>
</tr>
</thead>
<tbody>
<tr>
<td>city or town</td>
<td>New York</td>
</tr>
<tr>
<td>state</td>
<td>New York</td>
</tr>
<tr>
<td>code</td>
<td>NY</td>
</tr>
<tr>
<td>county</td>
<td>New York</td>
</tr>
<tr>
<td>code</td>
<td>061</td>
</tr>
<tr>
<td>zip code</td>
<td>10005</td>
</tr>
</tbody>
</table>

### 3. State/Federal Agency Certification

As the designated authority under the National Historic Preservation Act, as amended, I hereby certify that this [x] nomination [ ] request for determination of eligibility meets the documentation standards for registering properties in the National Register of Historic Places and meets the procedural and professional requirements as set forth in 36 CFR Part 60. In my opinion, the property [x] meets [ ] does not meet the National Register criteria. I recommend that this property be considered significant [ ] nationally [x] statewide [x] locally. ([ ] see continuation sheet for additional comments.)

**Signature of certifying official/Title**

Deputy Commissioner for Historic Preservation

Date

New York State Office of Parks, Recreation & Historic Preservation

State or Federal agency and bureau

In my opinion, the property [ ] meets [ ] does not meet the National Register criteria. ([ ] see continuation sheet for additional comments.)

**Signature of certifying official/Title**

Date

State or Federal agency and bureau

### 4. National Park Service Certification

I hereby certify that the property is:

| [ ] entered in the National Register |
| [ ] see continuation sheet |
| [ ] determined eligible for the National Register |
| [ ] see continuation sheet |
| [ ] determined not eligible for the National Register |
| [ ] removed from the National Register |
| [ ] other (explain) |

**Signature of the Keeper**

Date of action

[Signature of the Keeper] 6/16/00

<table>
<thead>
<tr>
<th>date of action</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/16/00</td>
</tr>
<tr>
<td>Manhattan Company Building</td>
</tr>
<tr>
<td>---------------------------</td>
</tr>
<tr>
<td>Name of Property</td>
</tr>
</tbody>
</table>

### 5. Classification

**Ownership of Property**  
(Enter "N/A" if property is not part of a multiple property listing)

| [x] private               |                  |
| [ ] public-local          |                  |
| [ ] public-State          |                  |
| [ ] public-Federal        |                  |

**Category of Property**  
(Check only one box)

| [x] building(s)          |                  |
| [ ] district             |                  |
| [ ] site                 |                  |
| [ ] structure            |                  |
| [ ] object               |                  |

**Number of Resources within Property**  
(Do not include previously listed resources in the count)

<table>
<thead>
<tr>
<th>Contributing</th>
<th>Noncontributing</th>
</tr>
</thead>
<tbody>
<tr>
<td>buildings</td>
<td>sites</td>
</tr>
<tr>
<td>sites</td>
<td>structures</td>
</tr>
<tr>
<td>structures</td>
<td>objects</td>
</tr>
<tr>
<td>1</td>
<td>TOTAL</td>
</tr>
</tbody>
</table>

**Name of related multiple property listing**

(Enter "N/A" if property is not part of a multiple property listing)

N/A

**Number of contributing resources previously listed in the National Register**

N/A

### 6. Function or Use

**Historic Functions**  
(Enter categories from instructions)

**Current Functions**  
(Enter categories from instructions)

<table>
<thead>
<tr>
<th>COMMERCE/TRADE: Business: Office Building</th>
</tr>
</thead>
</table>

### 7. Description

**Architectural Classification**  
(Enter categories from instructions)

**Materials**  
(Enter categories from instructions)

Late 19th and Early 20th Century American

- Movement: Skyscraper

- Foundation: Concrete

- Walls: Brick, limestone, terra cotta

- Roof: Lead-coated copper

- Other

**Narrative Description**

(Describe the historic and current condition of the property on one or more continuation sheets)
7. Narrative Description

The Manhattan Company Building is located on an L-shaped lot facing onto Wall Street and Pine Street between Nassau Street and William Street in the Financial District of Manhattan, New York County, New York. The shorter facade faces onto Wall Street, with the longer frontage on Pine Street. The building is located in a densely built-up area surrounded by historic buildings, several of which are listed on the National Register. On Wall Street, immediately to the west of the building is the former U.S. Assay Office (later the Seamen’s Bank For Savings). Farther west of Wall Street and adjoining the building on Pine Street is Federal Hall National Memorial (National Register listed). To the east of the building is the former Bank of America, a twenty-four-story skyscraper. Farther east, on the east side of William Street, is the Bank of New York Building. To the south, on the south side of Wall Street, are the J.P. Morgan & Co. Building (National Register listed) and several buildings that may soon be demolished for the construction of a new headquarters for the New York Stock Exchange. To the north, on the north side of Pine Street is the Chase Manhattan Bank Building and Chase Manhattan Plaza, the first International Style office building in Lower Manhattan. Elsewhere in the immediate vicinity are the National Register listed New York Stock Exchange, Merchants’ Exchange (aka First National City Bank), and Trinity Church. The Manhattan Company Building occupies its entire site. The building retains its integrity to a high degree.

The Manhattan Company Building is a seventy-one-story, 927-foot-tall structure with a five- and six-story stone base and buff brick with terra-cotta trim above. The building has a steel-skeleton frame. The building is located on a sloping site, with the street-level entrance on Pine Street one story above the entrance on Wall Street. The first-story of the Wall Street front is faced with granite (altered in 1961) and contains the building entrances and shop windows and doors (altered in 1961 and later). The second through fifth stories are limestone articulated with monumental pilasters capped by stylized capitals. On Pine Street, there are five-story pilasters, but no granite base. The ground floor on Pine Street has been altered (1961-63).

The building is massed with a heavy base, extending through the thirty-fifth story, with a series of setbacks that reflect the requirements of the city’s zoning law. A tower rises from the thirty-sixth story to the sixty-second
story, on top of which is a seven-story pyramidal roof. Above the limestone base, the building is clad in buff brick with darker buff brick spandrels. The lower portion of the building has an asymmetrical U-shaped footprint, with the open end of the U facing west. The setbacks are marked by copings of limestone and terra cotta with abstract geometric ornament. The lower floors of the tower also have brick spandrel panels. Floors fifty-two through fifty-seven have ornamental terra-cotta spandrels; fifty-eight through sixty have stylized terra-cotta piers capped by buttresses; while sixty-one and sixty-two are darker-colored brick with a diamond pattern and a pediment on each facade. The pyramidal roof was originally covered with lead-coated copper. It has a stylized cornice and is capped by a French Gothic fleche with a crystal ball and flagpole.

Although the Wall Street entrance lobby and the fifty-fourth-floor Officers’ Club are no longer extant, there are several interiors that retain their historic character. The Pine Street entrance leads into the original banking hall. This room stretches straight through the building and is two-stories high. Visitors enter from Pine Street into a space supported by four black marble Ionic columns, each set on an octagonal base. The columns are in pairs. To either side of the inner pair are round arches. This space was originally the officers’ quarters of the International Acceptance Bank. Beyond the columns is the main banking hall for both the International Acceptance Bank and the Bank of Manhattan Trust Company. The hall is comprised of a large central space and side aisles separated from the central space by an arcade of five round arches separated by walls articulated with pairs of thin pilasters. Originally, a teller’s counter was set within each arch; these have been removed, but scars of their presence remain. The side aisles have plaster groin vaults. The floors and the ceiling of the main hall are not original. The stone walls were originally articulated by monumental murals, painted by Ezra Winter, that have been removed. At the south end of the hall, a flight of stairs originally rose from the Wall Street lobby; the stairs have been replaced by escalators. The open stairwell is framed by a black marble balustrade railing. South of the hall, are two flights of stairs (to either side of the stairwell leading down to Wall Streets) leading up to the Bank of Manhattan Trust Company’s officers’ quarters. At the top of the stair to the west is an doorway with black marble enframement with a broken pediment and a pinecone. At the top of the east stair are two elevators with black marble enframements, each capped by a fan. The officers’ quarters is a long rectangular space running along Wall Street. There are five octagonal white marble columns, with beige veining, running down the center of the space. The capital of each column was removed when the original
ceiling was altered. At either end of the room are three entrances into private offices, each with a white marble enframement with a carving in the form of a coin, set above symbols of the military, agriculture, seafaring, etc. The entrance doors with marble enframements lead into private offices, which retain wood paneling and fireplace mantels.

The Manhattan Company’s Board Room was located on the fourth floor and was designed as a reproduction of the interior of the Signers’ Room at Independence Hall in Philadelphia. The Georgian-style room is entered on a raised level separated from the main space by a screen of fluted Doric columns and a pair of stairs with balustrades. The main room has wood paneled walls with fluted Doric pilasters and a Doric-style plaster frieze (damaged). On the east wall is a pair of segmental-arch fireplaces with mantel shelves supported on brackets. In between the fireplaces is a panel ornamented with a shell and a pediment. At either end of the east wall are wood doors with pedimented enframements. On the west wall are three false windows with eared enframements. There is a slight recess on the north wall.

From the Wall Street lobby, a stair with original marble walls and stairs and original iron railing leads down to the basement and sub-basement, both of which contain vaults. The vestibules in the basement and sub-basement have black marble walls. In the basement, the vestibule contains a black marble desk with a white-metal screen ornamented with flowers and waves. A white-metal screen (its gate is missing) separates the vestibule from an inner vestibule that leads into the vault. In the sub-basement, a similar screen retains its gate.
Manhattan Company Building
Name of Property
New York, New York
County and State

8. Statement of Significance
Applicable National Register Criteria
(Mark "x" in one or more boxes for the criteria qualifying the property for National Register listing.)

[X] A Property associated with events that have made a significant contribution to the broad patterns of our history.

[ ] B Property is associated with the lives of persons significant in our past.

[X] C Property embodies the distinctive characteristics of a type, period, or method of construction or represents the work of a master, or possesses high artistic values, or represents a significant and distinguishable entity whose components lack individual distinction.

[ ] D Property has yielded, or is likely to yield, information important in prehistory or history.

Criteria Considerations
(Mark "x" in all boxes that apply.)

[ ] A owned by a religious institution or used for religious purposes.

[ ] B removed from its original location

[ ] C a birthplace or grave

[ ] D a cemetery

[ ] E a reconstructed building, object, or structure

[ ] F a commemorative property

[ ] G less than 50 years of age or achieved significance within the past 50 years

Narrative Statement of Significance
(Explain the significance of the property on one or more continuation sheets.)

9. Major Bibliographical References
Bibliography
(Cite the books, articles, and other sources used in preparing this form on one or more continuation sheets.)

Previous documentation on file (NPS):
[ ] preliminary determination of individual listing (36 CFR 67) has been requested.

[ ] previously listed in the National Register

[ ] previously determined eligible by the National Register

[ ] designated a National Historic Landmark

[ ] recorded by historic American Building Survey

[ ] recorded by Historic American Engineering Record

Primary location of additional data:
[ ] State Historic Preservation Office

[ ] Other State agency

[ ] Federal Agency

[ ] Local Government

[ ] University

[ ] Other repository: ___________________________
8. Statement of Significance

The Manhattan Company Building is significant under National Register criteria A and C as one of the most important New York skyscrapers of the 1920s; as a significant example of a building erected with massing required by the 1916 zoning law; and as the headquarters of the second oldest bank in New York City. The building, erected in 1929-30 on a prominent Wall Street site, was built to house the offices of the Manhattan Company and its affiliates, notably the Bank of Manhattan Trust Company and the International Acceptance Bank. Designed by H. Craig Severance, in association with Yasuo Matsui and Shreve & Lamb, with the assistance of the engineering firm of Moran & Proctor, the Manhattan Company Building was planned as the world's tallest building. Although the Chrysler Building beat the Manhattan Company Building in the race for height, it remains one of the most visible and best-known structures in the Lower Manhattan Financial District. Since Severance was not known for his interior design work, the bank hired Morrell Smith and Walker & Gillette to design the grand interiors.

The Manhattan Company was established in 1799 as a by-product of the feud between Aaron Burr and Alexander Hamilton (president of the Bank of New York, the city's oldest bank and, until 1799, its only bank). The Manhattan Company was chartered as a water company, with Aaron Burr as president, which was to provide New York City residents with a much-needed supply of fresh water. Alexander Hamilton and his Federalist allies opposed the chartering of additional banks in New York City, but Burr, a Republican state assemblyman, inserted a clause in the legislation establishing the water company that permitted the Manhattan Company to use surplus capital over two million dollars for banking. Thus, the Bank of Manhattan Company, the city's second bank, was established along with the Manhattan Company, in 1799. The bank soon occupied offices at 40 Wall Street not far from the headquarters of the Bank of New York. The bank grew rapidly during the nineteenth century and, by 1900 was one of the country's largest financial institutions. Beginning in 1918, the Bank of Manhattan acquired other local banks and its assets grew rapidly.

In 1928, a real estate syndicate headed by financier George Ohrstrom and the Starrett Corporation, an investment firm, began assembling a site on Wall and Pine streets between Nassau Street and William Street for
new construction. In 1929, Ohrstrom announced that a 47-story building would rise on the plot, but soon thereafter, the Manhattan Company agreed to add its land to the assemblage and the height was increased. The 33,600 square foot lot, with a frontage of just over 150 feet on Wall Street and almost 209 feet on Pine Street, was one of the largest in the densely built up Financial District of Lower Manhattan, permitting the developers to erect a tall building that was consciously planned to be the tallest in the world.

The lead architect of the Manhattan Company Building was H. Craig Severance (1879-1941) who had designed several other skyscrapers in New York City. Severance studied architecture in the United States and France, worked with architect Charles Rich and the firm of Carrère & Hastings before opening his own office in 1907. From 1916 until 1924 Severance was a partner in the firm of Severance & Van Alen, along with William Van Alen, who would later become the designer of the Chrysler Building (National Register listed). Among Severance’s independent works are the Hotel Taft (1926-27) on Seventh Avenue and the Nelson Tower (1930-31), on the northwest corner of Seventh Avenue and West 34th Street. For the Manhattan Company Building, Severance was assisted by Yasuo Matsui and Shreve & Lamb. Not much is known about the Japanese-born and M.I.T.- and Berkeley-educated Matsui. He worked with several notable New York City architectural firms and was involved with several projects erected by the Starrett Brothers building company, including the Manhattan Company Building and the Starrett-Lehigh Building. Both Richmond Shreve and William Lamb were well-trained architects who had worked for Carrère & Hastings before first becoming partners in that firm and then striking out on their own in 1924. Shreve & Lamb (renamed Shreve, Lamb & Harmon in 1929) was responsible for several important skyscrapers, most importantly the Empire State Building (National Register listed).

The choice of an engineer and a building contractor were of crucial importance in the construction of skyscrapers, especially in Lower Manhattan, where subsurface conditions were widely varied and where speed of construction was crucial to the financial viability of expensive skyscraper projects. Moran & Proctor was the engineering firm hired for the Manhattan Company project since this was a firm with extensive experience in skyscraper engineering and with conditions in Lower Manhattan. Among the firm’s major projects were the engineering for the Cunard Building, the Federal Reserve Bank (National Register listed), New York County Courthouse (National Register listed), Barclay-Vesey Building, Irving Trust Building, and the City Bank-
Farmers Trust Company Building. The builder was Starrett Brothers & Eken which undertook many complex building projects in New York City, including that for such skyscrapers as the New York Life Insurance Company Building, the McGraw-Hill Building (National Register listed), and the Empire State Building.

Construction of the Manhattan Company Building occurred in the extraordinarily short time of one year: *Architecture and Building* noted that:

> Not the least interest is the speed with which this great structure was constructed. Wrecking of the old buildings on the site started during the first week of May 1929. The old thirteen story building of the Manhattan Company being the last to be demolished. A force of 1,200 skilled laborers working in three shifts, 24 hours a day cleared the site in eighteen days. Pier foundations sunk to bedrock were started simultaneously and on June 20th the steel plates capping the foundations were placed. Steel erection followed immediately and the steel frame was completed on November 21st, 1929.¹

The erection of the outer masonry walls (granite on the first story and limestone at the second through the sixth stories and brick with terra-cotta trim above) began before the frame was completed and the masonry rose at the rate of about a floor a day, with interior work undertaken immediately, as well. The building was ready for occupancy on May 1, 1930, one year after construction had begun and just in time for the leasing season which traditionally began on May 1st. Speed was necessary for the construction of this building since carrying costs were high and it was necessary to begin receiving rents from tenants as soon as possible. W. Parker Chase, writing in his *New York: The Wonder City* stated that "no building ever constructed more thoroughly typifies the American spirit of hustle than does this extraordinary structure -- *built in less than one year.*"²

The massing of the Manhattan Company Building follows the dictates of the 1916 zoning law that mandated setbacks to permit light and air to reach the street, but allowed a tower of any height to rise on 25% of the site. Since this plot was so large, the tower was planned to be the tallest in the world, rising to a height of 927 feet. A rivalry developed between the Manhattan Company Building and the Chrysler Building for the title of world’s tallest building. After the Manhattan Company Building was topped off, the spire was erected at the Chrysler Building and it won the race; apparently the Manhattan Company Building was the world’s tallest building for a few days. The height of both buildings was soon exceeded by that of the Empire State Building. Stylistically, the Manhattan Company building is a traditional structure, eschewing the Art Deco detail used on such contemporary structures as the Chrysler Building and the Empire State Building, opting, instead, for what critics called "modern French Gothic" detailing. This is especially evident at the flèche-like spire that crowns the building’s pyramidal roof, giving the building its distinctive skyline silhouette.

The building was planned to house the offices of the Manhattan Company and its subsidiaries, banking halls for the Bank of Manhattan Trust Company and the International Acceptance Bank, a subsidiary acquired in 1929, and speculative office space that would be rented to other firms. The building has impressive interiors designed by architect Morrell Smith, with the firm of Walker & Gillette consulting. Smith was the architect for the Bank of Manhattan, designing many branch banks, as well as the major spaces of the bank’s Wall Street headquarters. Perhaps Smith was not considered prestigious enough to design the headquarters’ interiors alone; thus, the more prominent firm of Walker & Gillette, architect of many bank buildings, assisted. Among the major interiors were the monumental banking hall entered from Pine Street, originally ornamented with a series of monumental murals by Ezra Winter (removed), and the Georgian-style fourth-floor board room, which was a copy of the Signers’ Room at Independence Hall in Philadelphia.

Unfortunately, the building was completed after the stock market crash that caused the Great Depression. Like other skyscrapers completed in 1929 and 1930, leasing became difficult and after struggling to keep the building, the original investors lost the structure in a foreclosed action in 1940. After World War II, the building became profitable and was fully leased, with the Bank of Manhattan Trust Company retaining its offices and main banking space in the building. The banking hall was retained even after the Bank of...
Manhattan merged with the Chase National Bank in 1955 to form the Chase Manhattan Bank. Chase left the building in 1960 and the banking hall was altered for the Hanover Bank (later Manufacturers Hanover Bank). Since 1960, the building has changed hands several times, including ownership by Philippine dictator Ferdinand Marcos and his wife Imelda and ownership by New York realtor Jack Resnick & Sons. The Resnick’s instituted a major rehabilitation in about 1990 that entailed the replacement of the windows. In 1995 the building was sold to realtor Donald Trump who has upgraded the structure.
9. Major Bibliographical References

Architectural League of New York, Yearbook 46 (1931), plates.


The Manhattan Company Past and Present (New York, 1931).

Murals in Main Banking Room of Bank of Manhattan Company at 40 Wall Street New York (1940).


Manhattan Company Building
New York, New York
Name of Property
County and State

10. Geographical Data

Acreage of Property

less than one acre

UTM References
(Place additional UTM references on a continuation sheet.)

1
Zone: 1
Easting: 8
Northing: 5

2
Zone: 1
Easting: 8
Northing: 3

3
Zone: 1
Easting: 8
Northing: 5

4
Zone: 1
Easting: 8
Northing: 5

Verbal Boundary Description
(Describe the boundaries of the property on a continuation sheet.)

Boundary Justification
(Explain why the boundaries were selected on a continuation sheet.)

11. Form Prepared By (see Continuation Sheet)

name/title Contact: Kathleen A. Howe, Historic Preservation Specialist
organization NYS OPRHP Field Services Bureau date 
street & number Peebles Island telephone (518) 237-8643 ext. 3266

Additional Documentation
Submit the following items with the completed form:

Continuation Sheets

Maps
A USGS map (7.5 or 15 minute series) indicating the property's location
A Sketch map for historic districts and properties having large acreage or numerous resources.

Photographs
Representative black and white photographs of the property.

Additional items
(Check with SHPO or FPO for any additional items)

Property Owner (Complete this item at the request of the SHPO or FPO)

name The Trump Organization

street & number 725 Fifth Avenue telephone 

city or town New York state NY zip code 10022

Paperwork Reduction Act Statement: This information is being collected for applications to the National Register of Historic Places to nominate properties for listing or determine eligibility for listing, to list properties, and to amend existing listings. Response to this request is required to obtain a benefit in accordance with the National Historic Preservation Act, as amended (16 U.S.C. 470 et seq.)

Estimated Burden Statement: public reporting burden for this form is estimated to average 18.1 hours per response including time for reviewing instructions, gathering and maintaining data, and completing and reviewing the form. Direct comments regarding this burden estimate or any aspect of this form to the Chief, Administrative Services Division, National Park Service, P.O. Box 37127, Washington, D.C. 20503
10. Geographical Data

Verbal Boundary Description

The boundary of this nomination is outlined on the accompanying New York City land Book map.

Boundary Justification

The boundary includes the entire lot on which 40 Wall Street is located.
11. Form Prepared By:

Andrew S. Dolkart
Higgins & Quasebarth
270 Lafayette Street, Suite 810
New York, NY 10012
Manhattan Company Building
40 Wall Street
New York, New York

Nomination boundary indicated by dark line.
Source: Sanborn, *Manhattan Land Book* (1994-95), pl. 1
SUPPLEMENTARY LISTING RECORD

NRIS Reference Number: 00000577    Date Listed: 6/16/00

Manhattan Company Building    New York    NY
Property Name    County    State

N/A
Multiple Name

This property is listed in the National Register of Historic Places in accordance with the attached nomination documentation subject to the following exceptions, exclusions, or amendments, notwithstanding the National Park Service certification included in the nomination documentation.

[Signature of the Keeper]

Date of Action: 6/16/00

Amended Items in Nomination:

8. Period(s) of Significance

The period of the property's documented significance is revised as 1929-1950 because the property's exceptional significance to 1960 is not justified.

This information was confirmed with Kathy Howe, NYSHPO, by telephone.

DISTRIBUTION:

National Register property file
Nominating Authority (without attachment)
REQUESTED ACTION: NOMINATION

PROPERTY NAME: Manhattan Company Building

MULTIPLE NAME:

STATE & COUNTY: NEW YORK, New York

DATE RECEIVED: 5/02/00 DATE OF PENDING LIST: 5/17/00
DATE OF 16TH DAY: 6/02/00 DATE OF 45TH DAY: 6/16/00
DATE OF WEEKLY LIST:

REFERENCE NUMBER: 00000577

REASONS FOR REVIEW:

APPEAL: N DATA PROBLEM: N LANDSCAPE: N LESS THAN 50 YEARS: Y
OTHER: N PDIL: N PERIOD: N PROGRAM UNAPPROVED: N
REQUEST: N SAMPLE: N SLR DRAFT: Y NATIONAL: N

COMMENT WAIVER: N

____ACCEPT   ____RETURN   ____REJECT   _____________DATE

ABSTRACT/SUMMARY COMMENTS:

DOCUMENTATION see attached comments Y/N see attached SLR Y/N
CONFERMED BY FAX

Ruth L. Pierpont
Director
New York State Office of Parks, Recreation and Historic Preservation
Historic Preservation Field Services Bureau
Peebles Island, P.O. Box 189
Waterford, NY 12188-0189

Re: Manhattan Company Building
40 Wall Street, New York, New York

Dear Ms. Pierpont:

I write on behalf of Chairman Jennifer J. Raab in response to your request for comment on the eligibility of the Manhattan Company Building in Manhattan for the State and National Registers of Historic Places.

The Commission supports the nomination of the Manhattan Company Building. On December 12, 1995, the New York City Landmarks Preservation Commission voted to designate the Manhattan Company Building. Crowned by a pyramidal roof and French Gothic spire, the building is an imposing presence on the lower Manhattan skyline.

Therefore, based on our review of the property and the materials submitted by the Historic Preservation Field Services Bureau, the Commission has determined the Manhattan Company Building meets the criteria for inclusion on the State and National Registers of Historic Places.

Sincerely yours,

Ronda Wist

c: Jennifer J. Raab, Chairman
Mary Beth Betts, LPC
Manhattan Company Bldg.
40 Wall Street
New York, NY
Photographer: Cao Stachelberg
Date: August 1999
Higgins + Quasebarth
270 Lafayette St.
New York, NY 10012

North (Pine St.) facade
from northeast
Manhattan Company Building
40 Wall St.
New York, NY

Photographer: Cas Stachelby
Date: August 1999

Higgins + Quasebarth
270 Lafayette St.
New York, NY 10012

West and North facades,
from northwest
Manhattan Company Building
40 Wall St.
New York, NY

Photographer: Cas Stachelburg
Date: August 1999

Higgins + Quasebarth
270 Lafayette St.
New York, NY 10012

Upper section of south
(Wall St.) facade, from
southeast

③
Manhattan Company Building
40 Wall St.
New York, NY
Photographer: Cas Stachelburg
Date: August 1999
Higgins + Quasebarth
270 Lafayette St.
New York, NY 10012
Main Banking Hall, looking northeast
Manhattan Company Building
40 Wall St.
New York, NY

Photographer: Coo Steckelberg
Date: August 1999
Higgins + Quasebarth
270 Lafayette St.
New York, NY 10012

Main Banking Hall, center aisle,
looking north