



The Edinburgh Gazette.

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FRIDAY, APRIL 3, 1891.

LORD CHAMBERLAIN'S OFFICE,
ST. JAMES'S PALACE, March 9, 1891.

NOTICE is hereby given that Her Majesty's Birthday will be kept on Saturday the 30th of May next.

WINDSOR CASTLE, March 20, 1891.

The Queen was this day pleased to confer the honour of Knighthood on William Pink, Esq., Mayor of Portsmouth, and of Shrover Hall, Cosham.

WINDSOR CASTLE, March 20, 1891.

The Queen was this day pleased to confer the honour of Knighthood on Robert Samuel Wright, Esq., one of the Justices of Her Majesty's High Court of Justice.

CIVIL SERVICE COMMISSION,
March 27, 1891.

The following Candidates have been certified by the Civil Service Commissioners as qualified

for the appointments set against their respective names:—

March 23, 1891.

AFTER OPEN COMPETITION.

Boy Clerk—Thomas Harry Williams.

Census Office, England: Temporary Clerks—
Vincent Dominick Joseph Gough, Allen Clyde
M'Lellan, William George Morris.

Post Office: Female Clerk, London—Victoria
Jane Lidstone.

AFTER LIMITED COMPETITION.

Post Office: Clerk in the London Postal Service—
Charles Alexander Comber.

WITHOUT COMPETITION.

Customs: Boatman—Samuel Richard Coulter.

Prisons Department, England: Subordinate
Officer, Division I.—Henry Sanders.

Assistant Matron—Annie Bray.

Prisons Service, Ireland: Warder—John James
Kerr.

Supreme Court of Judicature, England: Third
Class Clerk, Office of the Masters in Lunacy—
Leonard Raven Carrington.

Post Office: Sorting Clerks and Telegraph
Learners—Cecil Kissack Brook (Dewsbury),
Janet Gray Chalmers (Glasgow), Lizzie Jane
Gell (Birmingham), Walter Herbert Grimmett
(Birmingham), Morgan Thomas (Port Talbot).

Postmen—Herbert Ellinson (Liverpool), Robert Fairbairn Harrison (Salisbury), Edmund Richards (Red Hill), Edward Searle (Harlow), John Siddall (Altrincham).

FOR REGISTRATION AS TEMPORARY BOY
MESSENGER.

Charles Henry Wallace.

March 24, 1891.

AFTER OPEN COMPETITION.

Boy Clerks—Frederick Beatty, Percy Alfred Grinyer, Henry Stephen Henstridge, Alfred James King, Harry Osmond Pert, Herbert Robinson, Rodney Bernard Shannon, Arthur Joseph Warner.

Census Office, England: Temporary Clerks—Frank Lancelot Bowyer, Patrick Riordan.

Mint: Clerk in the Operative Department—William James Drown.

AFTER LIMITED COMPETITION.

Post Office: Clerk in the London Postal Service—Joseph George Turner.

WITHOUT COMPETITION.

Census Office, Ireland: Clerk—William Arthur Phelan.

Messenger—Edward O'Connor.

Customs: Boatman—Henry Brigham.

Boy Messenger, Liverpool—Frederick Rowe.

Prisons Department, Scotland: Female Warder—Margaret Stewart Swan.

Post Office: Postmen, London—George Card, David Fitzgibbon, Henry Thomas Flintham, William Samuel Haggard, William Nixon Hunt, Alexander James M'Connell.

Tracer, London—Caleb Webb.

Sorting Clerks and Telegraph Learners—Frederick Thomas Hobson (Stoke-on-Trent), Florence Harriet King (Birmingham), Clara Beatrice Leech (Manchester), John Price (Cardiff).

Post Office: Postmen—George Adamson (Dundee), William Barnes (Manchester), Alexander Beattie

(Dundee), Alfred Billington (Carnforth), Frederick Henry Carter (Hull), James Christenson (Blyth), James Cripps (Rugby), Tom Garnett (Manchester), John William Malton (Pickering), Patrick M'Cormick (Dundalk), James Dixon Mellor (Oldham), George Edward Titterington (Preston).

FOR REGISTRATION AS TEMPORARY BOY
COPYIST.

Frederick Charles Adams.

March 25, 1891.

AFTER OPEN COMPETITION.

Boy Clerks—William Mellersh, William Henry Robertson, William Arthur Stephens, George Herbert Thornbury, Walter Warner.

Census Office, England: Temporary Clerks—Edward Buckwell, John Richard Daplyn Hort, Frederick Kelly, Thomas James Morgan.

Post Office: Female Sorters, London—Frances Ellen Hotson, Daisy Muriel Parker.

WITHOUT COMPETITION.

Census Office, Ireland: Female Clerk—Anna Couser.

Female Taskworker—Mary M'Manus Rochford.

Post Office: Postmen, London—Henry John Fry, Clarence Peacock.

Postman, Dublin—Samuel John Usher.

Sorting Clerks and Telegraph Learners, Birmingham—William Linwood Dick, Edward Dansey Taylor.

Postmen—George Baugh (Hereford), James Jones (Llandyssil).

FOR REGISTRATION AS TEMPORARY BOY
COPYISTS.

Thomas Ashby, Herbert John Wright.

FOR REGISTRATION AS TEMPORARY BOY
MESSENGER.

Hugh Hardwick.

STATEMENT showing the Quantities Sold and Average Price of BRITISH CORN, Imperial Measure, as received from the Inspectors and Officers of Excise in the Week ended 28th March 1891, conformably to the Act of the 45th and 46th Victoria, cap. 37.

	QUANTITIES SOLD.		AVERAGE PRICE.	
	Qrs.	Bus.	s.	d.
Wheat	65,434	3	35	3
Barley	57,938	3	27	11
Oats	12,846	3	18	6

Commercial Department, Board of Trade,
March 28, 1891.

R. GIFFEN.

COMPARATIVE STATEMENT for the corresponding Week in each of the Years from 1887 to 1890.

Corresponding Week in	QUANTITIES SOLD.						AVERAGE PRICE.					
	WHEAT.		BARLEY.		OATS.		WHEAT.		BARLEY.		OATS.	
	Qrs.	Bus.	Qrs.	Bus.	Qrs.	Bus.	s.	d.	s.	d.	s.	d.
1887	53,686	7	29,400	3	6,034	1	33	3	24	4	16	1
1888	54,331	5	14,171	1	5,881	2	30	3	29	7	15	11
1889	56,085	6	33,679	5	8,735	3	30	2	25	7	16	11
1890	65,171	6	24,338	5	12,616	0	29	9	29	10	18	6

Commercial Department, Board of Trade,
March 28, 1891.

R. GIFFEN.

AN ACCOUNT showing the Quantities of certain kinds of AGRICULTURAL PRODUCE Imported into the United Kingdom in the Week ended 28th March 1891, together with the Quantities Imported in the Corresponding Week of the Previous Year.

						QUANTITIES.	
						1890.	1891.
Animals living :—							
Oxen, Bulls, Cows, and Calves	...	...	...	...	Number	14,043	9,449
Sheep and Lambs	...	...	...	...	"	1,066	423
Swine	...	...	...	...	"	87	—
Dead Meat :—							
Bacon	...	...	...	...	cwts.	80,629	83,164
Beef, salted and fresh	...	...	...	...	"	52,480	48,464
Hams	...	...	...	...	"	18,300	8,487
Meat unenumerated, salted and fresh	...	...	...	...	"	3,983	3,949
" " preserved	...	...	...	...	"	10,710	13,741
Mutton, fresh	...	...	...	...	"	44,713	17,027
Pork, salted (not Hams) and fresh	...	...	...	...	"	10,910	9,344
Poultry and Game	...	...	...	...	Value £	10,390	3,001
Rabbits	...	...	...	...	cwts.	2,472	499
Butter	...	...	...	...	"	37,335	34,633
Margarine	...	...	...	...	"	24,423	22,284
Cheese	...	...	...	...	"	15,492	16,390
Eggs	...	...	...	...	Great Hundred	245,211	184,724
Lard	...	...	...	...	cwts.	30,062	30,203
Vegetables :—							
Onions, raw	...	...	...	...	Bushels	13,822	41,514
Potatoes	...	...	...	...	cwts.	4,376	47,340
Unenumerated	...	...	...	...	Value £	13,955	11,034
Corn, Grain, Meal, and Flour :—							
Wheat	...	...	...	...	cwts.	745,448	465,675
Barley	...	...	...	...	"	145,097	53,264
Oats	...	...	...	...	"	159,494	256,697
Pease	...	...	...	...	"	60,242	27,437
Beans	...	...	...	...	"	33,419	43,573
Maize	...	...	...	...	"	972,570	439,573
Wheat Meal and Flour	...	...	...	...	"	261,141	477,012

Statistical Office, Custom House, London,
March 28, 1891.

T. J. PITTAR.

BANKRUPTS

FROM THE LONDON GAZETTE.

RECEIVING ORDERS.

- Emma Mary Bate, 48 and 50 Lisson Grove, Middlesex, saleswoman and general dealer, the wife of Charles Bate, trading separately and apart from her husband, having separate estate and separate assets.
- William Samuel Parker, 66 Grove Lane, Denmark Hill, Surrey, lately residing at and now carrying on business at the Anchor Hotel, Eastbourne, Sussex, and lately residing at 2 Southampton Street, Strand, Middlesex, hotel keeper.
- James Murray Robertson (trading as Murray Robertson & Co.), lately trading at 25 Austinfriars, in the city of London, merchant.
- Thomas Yates, Ryhill, Yorkshire, late grocer and colliery manager.
- William Greenwood, late the Row, Horton-in-Ribblesdale, now in Her Majesty's Prison, Wakefield, both in Yorkshire, farmer.
- Jesse Heal, Walrow, in the parish of Huntspill, Somersetshire, farmer.
- Sarah Ann Chave, 249 Bute Street, Cardiff, Glamorgan-shire, musical instrument dealer, married woman, trading in respect of her separate estate.
- Joseph Meakin, lately residing and trading at Mount Pleasant, Bedworth, now residing at Chestnut Villa, Leicester Road, Foleshill, both in Warwickshire, brewery agent.
- Alfred George White, 42 Occupation Lane, Staincliffe, Dewsbury, Yorkshire, lately trading at Albert Mills, Dewsbury Moor, Dewsbury, with John William Carr, as White & Carr, woollen manufacturers and commission spinners and weavers, draper.
- Samuel Dean, Honiton, Devonshire, builder and contractor.
- Robert Suter, 129 Burnt Ash Road, Lee, Kent, draper and milliner.
- William Tessimond Windsor, 29 York Place, Oxford Street, Chorlton-on-Medlock, Manchester, Lancashire, lately residing at Sandiway, Moss Lane, Ashton-upon-Mersey, Cheshire, and lately trading at 19 Mosley Street, Manchester, as a member of the late firm of W. T. Windsor & Co., grey cloth agents and merchants, grey cloth salesman.
- William Carruthers, George Hotel, Market Place, Sheffield, Yorkshire, hotel proprietor.
- Edward Rutherford, 29 Scarborough Street, West Hartlepool, county of Durham, general dealer.
- Joseph Guard, 81 High Street and 2 North Stecet, Penzance, Cornwall, clothier and outfitter.
- Thomas Kenyon, the Bay Horse Inn, Dalton Road, Barrow-in-Furness, Lancashire, innkeeper.
- Squire Ellis Pickersgill, formerly Stanley, near the city of Wakefield, late Gladstone Villas, Pinderfields, Wakefield, Yorkshire, bookseller's assistant.
- Thomas Henry Jones, the King's Head Inn, Cefnmawr, Ruabon, Denbighshire, innkeeper.

THE SUGAR REFINERS' APPLIANCES COMPANY LIMITED.

IN LIQUIDATION.

NOTICE is hereby given that a General Meeting of the Members of the above-named Company will be held within the Chambers of the Liquidator, 139 St. Vincent Street, Glasgow, on Friday the 8th day of May 1891, at two o'clock afternoon, for the purpose of having an account laid before them showing the manner in which the winding up has been conducted and the property of the Company disposed of, and of hearing any explanation that may be given by the Liquidator.

T. A. CRAIG, Liquidator.

139 St. Vincent Street, Glasgow,
2nd April 1891.

A PETITION, at the instance of John Anstruther Thomson of Charlton, in the County of Fifo, and William Anstruther Thomson, otherwise William Anstruther Gray, Lieutenant in Her Majesty's Royal Horse Guards, and presently in Australia, as Proprietors heritably vest and seized in the Lands and Estate of Carntyne Shettleston, in liferent and fee respectively, has been presented to the Sheriff of Lanarkshire for Cessio of the Estates of THOMAS M'EWAN, 1 Church Street, Partick; and the Sheriff-Substitute (Mr. Balfour) has of this date pronounced a Deliverance, requiring the Debtor and all his Creditors to appear within his Chambers, County Buildings, Glasgow, upon the 21st day of April 1891, at 10.30 A.M., at which Diet the Debtor will be examined; of all which Notice is hereby given.

MITCHELLS, JOHNSTON, & Co.,
160 West George Street, Glasgow, Agents.

28th March 1891.

A PETITION for Cessio, under the Cessio Acts, has been presented to the Sheriff of Aberdeen, Kincardine, and Banff at Banff, at the instance of the North of Scotland Bank Limited, registered under the Companies Acts, 1862 to 1880, and having their Head Office in Aberdeen, Pursuers, against ALEXANDER M'KAY, Flesher, Dufftown, in the County of Banff, Defender; and the Sheriff-Substitute for Banffshire has ordained the said Alexander M'Kay to appear in Court, within the Court House, Banff, on the 17th day of April current, at eleven o'clock forenoon, for Examination, at which all his Creditors are required to attend.

JOS. KILGOUR, Solicitor, Dufftown,
Agent.

Dufftown, 2nd April 1891.

A PETITION for Cessio, under the Cessio Acts, has been presented to the Sheriff of Aberdeen, Kincardine, and Banff, at the instance of ALEXANDER M'KAY, lately Flesher, Dufftown, in the Parish of Mortlach and County of Banff, presently residing in High Street, Rothes; and the Sheriff-Substitute for Banffshire has ordained the said Alexander M'Kay to appear in Court, within the Sheriff Court House, Banff, on the 17th day of April current, at eleven o'clock forenoon, for Examination, at which all his Creditors are required to attend.

MACPHERSON & YOUNG, Solicitors, Dufftown,
Agents for Petitioner.

Dufftown, 2nd April 1891.

THE Estates of JOHN DUNLOP, Baker, New Maud, have, in virtue of and for the purposes of the Cessio Acts, been transferred to William Yule, Commission Merchant, Aberdeen, as Trustee for behoof of his Creditors. Creditors must lodge their claims with the Trustee on or before 28th May next. The Creditors meet before the Sheriff, within the Sheriff Court House, Peterhead, on Friday the 19th day of June next, at eleven o'clock forenoon.

GEORGE WILSON, Solicitor,
35A Union Street, Aberdeen,
Agent of the Trustee.

THE Estates of JAMES A. JOBSON, Birkhill, by Dundee, have, in virtue of and for the purposes of the Cessio Acts, been transferred to David Grieve, Accountant, Dundee, as Trustee for behoof of his Creditors. Creditors must lodge their claims with the Trustee on or before 22nd April. The Creditors meet before the Sheriff, within the Sheriff Court House, Dundee, on Wednesday, 13th May, at eleven o'clock forenoon.

DAVID GRIEVE, Trustee.

Dundee, 1st April 1891.

TO THE CREDITORS OF

THOMAS JAMIESON, Lothian Street, Bonnyrigg.

BY virtue of an Order of the Sheriff-Substitute of the Lothians and Peebles, Thomas Jamieson, above designed, hereby intimates that he has presented a Petition to the Sheriff of the Lothians and Peebles at Edinburgh, to be finally discharged of all debts contracted by him or for which he was liable at the date of the Decree of Cessio bonorum, in terms of the Statutes.

THOMAS JAMIESON.

SEQUESTRATION of W. & R. FYFE, Paint Manufacturers, Paterson Street, Glasgow, and Robert Fyfe, Paint Manufacturer there, as sole Partner of that Concern, and as an Individual.

BY virtue of an Order of the Sheriff-Substitute of Lanarkshire, Robert Fyfe, above designed, hereby intimates that he has presented a Petition to the Sheriff of Lanarkshire at Glasgow, to be finally discharged of all debts contracted by him before the date of the Sequestration of his Estates, in terms of the Statutes.

JAMES MACBRIDE, Writer,
149 West George Street, Glasgow,
Agent.

2nd April 1891.

TO THE CREDITORS ON

The Sequestrated Estates of EMANUEL HEPTING, of No. 5 North Bridge, Edinburgh, trading under the Style or Firm of LAULE & HERRING, Fancy Warehousemen, at No. 5 North Bridge aforesaid.

BY virtue of an Order of the Sheriff of the Sheriffdom of the Lothians and Peebles at Edinburgh, Emanuel Hepting, above named, hereby intimates that he has presented a Petition to the said Sheriff to be finally discharged of all debts contracted by him before the date of the Sequestration of his Estates, in terms of the Statutes.

M. J. BROWN, S.S.C.,
Petitioner's Agent.

Edinburgh, 3rd April 1891.

SEQUESTRATION of JAMES BROWN & COMPANY, Drapers, High Street, Arbroath, and James Brown, Draper there, the sole Partner of that Firm, as such Partner, and as an Individual.

WALTER GALBRAITH, Accountant, Glasgow, Trustee on the Sequestrated Estates of James Brown & Company, Drapers, High Street, Arbroath, and James Brown, Draper there, the sole Partner of that Firm, as such Partner, and as an Individual, hereby intimates that the Sheriff of Forfarshire has accelerated the first Dividend and authorised payment thereof to be made on the 19th day of June 1891, and that, to entitle Creditors to participate therein, their oaths and grounds of debt must be lodged with the Trustee on or before the 18th day of May 1891.

WALTER GALBRAITH, Trustee.

91 Buchanan Street, Glasgow,
2nd April 1891.

A PETITION having been presented to the Sheriff of the Sheriffdom of the Lothians and Peebles at Linlithgow, at the instance of William Cunningham, Carpenter in the Railway Department, Geelong, in the Colony of Victoria, Australia, and George Peat, Joiner, Gavieside, West Calder, his Factor and Attorney, for Sequestration of the Estates of JAMES CUNNINGHAM, Plate-layer, Broxburn, his Lordship of this date, 1st April 1891, granted Warrant for citing the said James Cunningham to appear in Court on an *inducie* of seven days from the date of citation, to show

cause why Sequestration of his Estates should not be awarded; of all which Intimation is hereby given.

J. & A. HASTIE, Solicitors, Edinburgh,
Agents.

A PETITION having been presented to the Sheriff of the Sheriffdom of the Lothians and Peebles at Linlithgow, at the instance of William Cunningham, Carpenter in the Railway Department, Geelong, in the Colony of Victoria, Australia, and George Peat, Joiner, Gavieside, West Calder, his Factor and Attorney, for Sequestration of the Estates of JAMES CUNNINGHAM, JUNIOR, son of James Cunningham, Plate-layer, Broxburn, and residing at Broxburn, his Lordship of this date (1st April 1891), granted Warrant for citing the said James Cunningham, junior, to appear in Court on an *inducie* of seven days from the date of citation, to show cause why Sequestration of his Estates should not be awarded; of all which Intimation is hereby given.

J. & A. HASTIE, Solicitors, Edinburgh,
Agents.

A PETITION having been presented in the Sheriff Court of Lanarkshire at Glasgow, at the instance of William Kelly, 188 Rose Street, Glasgow, S.S., for Sequestration of the Estates of ALEXANDER THOMSON, 15 Whitehill Terrace, Dennistoun, Glasgow, the Sheriff of this date granted Warrant for citing the said Alexander Thomson to appear in Court on an *inducie* of seven days from the date of such citation, to show cause why Sequestration should not be awarded; of all which Intimation is hereby given.

WM. JAS. BEGG,
Agent for Petitioner.

150 Hope Street, Glasgow,
2nd April 1891.

A PETITION having been presented to the Sheriff of Lanarkshire at Glasgow, at the instance of Arthur & Hinshaw, Drysalters, Bothwell Street, Glasgow, for Sequestration of the Estates of WILLIAM M'DUFF, Grocer, High Street, Glasgow, trading there under the Firm of D. HADDANE & COMPANY, of which he is the sole Partner, the Sheriff-Substitute (Mr. Balfour) of this date granted Warrant for citing the said William M'Duff to appear in Court on an *inducie* of seven days from the date of citation, to show cause why Sequestration should not be awarded; of all which Intimation is hereby given.

ANGUS CAMPBELL,
Agent.

109 West George Street, Glasgow,
31st March 1891.

A PETITION having been presented to the Sheriff of the Sheriffdom of the Lothians and Peebles at Edinburgh, at the instance of John Thomson Reid, residing at Rushden, Higham Ferrars, Northamptonshire, and John Christie Chisholm, Solicitor, Dalkeith, as Trustees acting under the Ante-nuptial Contract of Marriage entered into between Agnes Stirling, formerly residing at 76 Marchmont Crescent, Edinburgh, now wife of and residing with Walter Green, formerly residing at Rushden aforesaid, now Boot and Shoe Maker, Dalkeith, and the said Walter Green, dated 1st, and registered in the Books of Council and Session 29th, both days of March 1889, for Sequestration of the Estates of the said WALTER GREEN, the Sheriff-Substitute of this date granted Warrant for citing the said Walter Green to appear in Court on the seventh day next after citation if within Scotland, and on the twenty-first day after citation if furth of Scotland, to show cause why Sequestration should not be awarded; of all which Intimation is hereby given.

CHAS. GARROW, Agent for Petitioners.

11 Melbourne Place, Edinburgh,
31st March 1891.

SEQUESTRATION of ALEXANDER DRUMMOND, Glass Manufacturer and Glazier in Glasgow, carrying on business under the name or style of **THE DRUMMOND PATENT GLASS AND GLAZING COMPANY,** of which Company he is the only known Partner.

JAMES LANDELLS SELKIRK, Chartered Accountant in Glasgow, has been elected Trustee on the Estate; and Robert Cowan, 4 Wellington Street, Glasgow, Peter Gibson, Paint and Colour Merchant, 49 Brown Street, Glasgow, and Otto Francis Bock, Timber Broker, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place in the Chambers of Mr. Sheriff Guthrie, County Buildings, Wilson Street, Glasgow, on Thursday the 9th day of April next, at eleven o'clock forenoon. The Creditors will meet in the Chambers of Messrs. J. L. & T. L. Selkirk, Chartered Accountants, 64 West Regent Street, Glasgow, on Tuesday the 21st day of April next, at twelve o'clock noon.

JAMES L. SELKIRK, Trustee.

1st April 1891.

In the **SEQUESTRATION of DONALD M'ALISTER,** Joiner, 118 West Graham Street, Glasgow.

WILLIAM DUNLOP, Chartered Accountant, Glasgow, Trustee, hereby gives notice that a General Meeting of the Creditors will be held within the Chambers of Messrs. Dunlop & Murray, C.A., 82 West Regent Street, Glasgow, upon Tuesday the 14th day of April 1891, at twelve o'clock noon, to consider as to realisation of the Heritable Estate.

WM. DUNLOP, Trustee.

2nd April 1891.

JAMES M'LAY, Chartered Accountant in Glasgow, Trustee on the Sequestrated Estate of **JOHN WILSON,** Farmer, Wester Yonderton, near Paisley, hereby calls a Meeting of the Creditors, to be held within the Chambers of Bird & M'Lay, C.A., 94 Hope Street, Glasgow, on Friday the 24th day of April, at eleven o'clock forenoon, to consider as to an application to be made for the Trustee's discharge.

JAMES M'LAY, Trustee.

Glasgow, 31st March 1891.

JAMES M'LAY, Chartered Accountant, 94 Hope Street, Glasgow, Trustee on the Sequestrated Estate of **WILLIAM FINN,** Egg Merchant, Salisbury Street, Glasgow, hereby calls a Meeting of the Creditors, to be held within the Chambers of Bird & M'Lay, C.A., 94 Hope Street, Glasgow, on Friday the 24th day of April current, at twelve o'clock noon, to consider as to an application to be made for the Trustee's discharge.

JAMES M'LAY, Trustee.

Glasgow, 1st April 1891.

A Trustee on the Sequestrated Estate of **CHARLES ALEXANDER MACKESSACK,** residing at Earnside, Alves, in the County of Elgin, I hereby call a Meeting of the Creditors in the Sequestration, to be held within the Offices of Messrs. Davidson & Leask, Solicitors, Forres, on Saturday the 25th day of April 1891, at twelve o'clock noon, to consider as to an application to be made for my discharge as Trustee.

D. CLARK, Trustee.

Blervic Castle, Forres,
31st March 1891.

In the **SEQUESTRATION of JAMES MACKINTOSH,** Ironmonger, Petty Street, Inverness.

ANDREW JOHN MACRITCHIE, Solicitor, Inverness, Trustee, hereby intimates that a first Dividend will be paid in the Office, in Inverness, of the

Town and County Bank Limited, on the 29th day of May 1891.

AND. J. MACRITCHIE, Trustee.

Inverness, 1st April 1891.

SEQUESTRATION of ARTHUR SCOTT, Builder, Arbroath.

I HEREBY intimate that an account of my intrusions with the funds of the Estate, brought down to the 19th ultimo, has been audited by the Commissioners, and that an equalising and also a second and final Dividend will be paid at my Office here on or after the 20th day of May next.

ALEX. M. THOMSON, Trustee.

21 Hill Street, Arbroath,
1st April 1891.

SEQUESTRATION of GEORGE AUGUSTUS WAGHORN, Engineering Agent, Cement Merchant, and Concrete Contractor, 6 Hope Street, Glasgow.

THE Commissioners have audited my accounts, brought down to the 17th day of March ultimo, and declared a first and final Dividend, payable within the Chambers of Messrs. Barr, Carstairs, & Hunter, Accountants, 85 Queen Street, Glasgow, on and after Monday the 18th day of May 1891.

J. M'QUEEN BARR, C.A., Trustee.

Glasgow, 1st April 1891.

In the **SEQUESTRATION of THOMAS HENRY FERRIER, W.S.,** Deceased.

THE Commissioners have postponed the declaration of a Dividend, but expect to declare a first and final Dividend at next statutory period.

ROB. C. MILLAR, C.A., Trustee.

SEQUESTRATION of the Deceased ALEXANDER CLYNE, Farmer, Weydale Mains, Thurso.

THE Trustee hereby intimates that the Commissioners have postponed a Dividend till the recurrence of another period for making a Dividend, and have dispensed with sending circulars to the Creditors.

W. G. OLIVER, Trustee.

Thurso, 1st April 1891.

SEQUESTRATION of ROBERT GORDON, Boot and Shoe Merchant, 491 New City Road, and 95 Main Street, Anderston, Glasgow.

THE Commissioners have certified the Trustee's account, brought down to the 19th ultimo, and postponed the declaration of a Dividend till the recurrence of another statutory period, and dispensed with circulars to Creditors.

W. BARTON, Trustee.

Glasgow, 2nd April 1891.

JOHN GRAHAM, Chartered Accountant, Glasgow, Trustee on the Sequestrated Estate of **JOHN HENDRIE,** Coalmaster, 74 Bath Street, Glasgow, carrying on business there in his own name, and also under the name of the **MARYVILLE COLLIERY COMPANY,** of which he is the sole Partner, hereby intimates that an account of his intrusions with the funds of the Estate, brought down to the 20th March 1891, has been audited by the Commissioners, who have postponed the declaration of a further Dividend until the recurrence of another statutory period, and dispensed with sending circulars to the Creditors.

JOHN GRAHAM, Trustee.

212 West George Street, Glasgow,
1st April 1891.

In the SEQUESTRATION of the Copartnery or Firm carrying on business under the name of THE SPRINGBANK CHEMICAL COMPANY, as Manufacturing Chemists at Bellfield, Kirkintilloch, as a Company, and of George Macfarlane, sometime named George Macfarlane, junior, Manufacturing Chemist, presently residing at 3 Hamilton Drive, Hillhead, Glasgow, and Thomas Brown Auchterlonie, also Manufacturing Chemist, residing at or near Kirkintilloch, the sole and Individual Partners of said Copartnery or Firm, as such Partners, and as Individuals.

THE Trustee hereby intimates that the accounts of his intramissions with the funds of the Estates of the said The Springbank Chemical Company, and George Macfarlane and Thomas Brown Auchterlonie, brought down to 20th March 1891, have been audited by the Commissioners, and that the Commissioners have postponed the declaration of any further Dividend till the recurrence of another statutory period.

JOHN GRAHAM, Trustee.

Glasgow, 1st April 1891.

THE Subscribers Thomas Duncan and William Dalton Ironside, carrying on business as Civil Engineers, Land Surveyors, and Architects in Aberdeen, under the title of DUNCAN & IRONSIDE, beg to announce that they have resolved, by mutual consent, to DISSOLVE PARTNERSHIP on the 2nd day of April 1891.

THOS. DUNCAN.

WM. DALTON IRONSIDE.

T. JOHNSON GILBERT, residing in Aberdeen, Gentleman, Witness.

JAMES A. HOSIE, Assistant to Duncan & Ironside, Aberdeen, Witness.

NOTICE OF DISSOLUTION.

THE Copartnership carried on by the Subscribers Thomas Boyd and William Begg Morrison, the sole Partners thereof, as Grain, Hay, and Straw Merchants, and Chemical Manure Manufacturers in Leith, under the Firm of BOYD & MORRISON, was DISSOLVED on the 26th day of March 1891, by mutual consent.

The Subscriber William Begg Morrison has transferred his interest in the dissolved Firm to the Subscriber John Morrison, Farmer, Wester Dalmeny, who, with the Subscriber Thomas Boyd, will continue to carry on the Business as formerly at No. 38 Commercial Street, Leith, under the Firm of BOYD & MORRISON, for their own behoof, and they are authorised to receive and discharge all debts due to, and will pay all debts due by, the dissolved Firm.

Leith, 1st April 1891.

THOMAS BOYD.

W. BEGG MORRISON.

JOHN MORRISON.

JAMES PHILP, S.S.C., Leith,
JOSÉ ORMISTON, Law-Clerk, 22 Bernard
Street, Leith,

Witnesses to the Signatures of the said
Thomas Boyd, William Begg Morrison,
and John Morrison.

NOTICE OF DISSOLUTION.

THE Firm of NEWTON, ROBERTSON, & COMPANY, Slate and Cement Merchants, Glasgow, was DISSOLVED on 2nd February 1891, by the death of James Robertson, one of the Partners thereof, and the Subscriber Elizabeth Lamb Clow or Robertson, as Executrix, has no interest in the Firm.

The Business of the Firm is being carried on under the same name by the Subscriber William Watson Newton and Margaret Newton, who will receive all debts due to, and pay all debts due by, the Firm.

E. L. ROBERTSON.

W. WATSON NEWTON.

D. M. ALEXANDER, Solicitor, Glasgow,
Witness,

WILLIAM FORSYTH, Law-Clerk, 117
Wellington Street, Glasgow, Witness,
Witnesses to the Signature of Elizabeth
Lamb Clow or Robertson and
William Watson Newton.

MARGARET NEWTON.

R. W. NEWTON, Clerk, Sunnyclyffe,
Carnarvon, Witness,

ROBERT NEWTON, Jr., Engineer, Sunnyclyffe,
Carnarvon, Witness,
Witnesses to the Signature of Margaret
Newton.

NOTICE.

THE Subscriber Elias Gibb, late Wine Merchant, Glasgow, retired as at 1st January 1891 from the Business and Firm of GIBB & BRUCE, Wine Merchants, Glasgow.

The Business will continue to be carried on as heretofore under the same style and at the same premises.

ELIAS GIBB.

HENRY SMITH, Clerk to Gibb & Bruce, 57
Buchanan Street, Glasgow, Witness.

FRED. D. CAWOOD, Clerk to Gibb & Bruce, 57
Buchanan Street, Glasgow, Witness.

Glasgow, 1st April 1891.

THE Subscriber William Thomson retired, as upon the 28th day of March 1891, from the Firm of GEORGE ROBERTSON & COMPANY, Tin and Copper Smiths and Gasfitters, Dale Street, Glasgow, of which he and the other Subscriber George Robertson were sole Partners.

The Subscriber George Robertson will continue the Business under the same name on his own account, and he will receive all debts due to, and will pay all debts due by, the Firm.

GEORGE ROBERTSON.

CHA. M'ARTHUR, Writer, Glasgow,
ARCHIBALD MACLAY, Law-Clerk, 149

West George Street, Glasgow,
Witnesses to the Signature of Mr.
Robertson.

WM. THOMSON.

ARCHIBALD LOVE, Painter, Fairlie,
ROBERT THOMSON, Dental Surgeon,
Great Wellington Street, Glasgow,
Witnesses to the Signature of Mr.
Thomson.

Glasgow, 28th March 1891.

N.B.—The Fees of all Notices must be paid in advance, and all Letters post-paid.

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Friday, April 3, 1891.

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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be clearly documented and verified. The second part outlines the procedures for handling discrepancies and ensuring that all accounts are balanced. It also mentions the need for regular audits and the role of the accounting department in providing detailed reports to management.

In the third section, the author describes the various methods used to collect and analyze financial data. This includes the use of specialized software and the involvement of external auditors. The fourth part focuses on the importance of transparency and accountability in financial reporting. It stresses that all stakeholders should have access to the necessary information to make informed decisions.

Finally, the document concludes with a series of recommendations for improving the overall financial management process. These include implementing stricter controls, investing in training for staff, and maintaining open communication with all relevant parties. The author expresses confidence that these measures will lead to a more efficient and reliable financial system.