SEQUESTRATION of D. L. SHIRRES & SON, Boot and Shoe Manufacturers, Spring Garden, Aberdeen, and Bannatyne Shirres, Boot and Shoe Manufacturer there, sole Partner of said Firm, as such Partner, and as an Individual.

AS Trustee on the above Estates, I hereby intimate that an account of my intromissions, brought down to 4th August 1901, has been audited by the Commissioners, and that I have examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the said date, and in writing admitted or rejected the same; further, a Dividend will be paid to all Creditors whose claims have been admitted by the Trustee, within my Chambers, on 5th October 1901.

R. A. CRAIG, C.A.

Chambers, 4 York Place, Edinburgh, 20th August 1901.

In the SEQUESTRATION of MILNE & ELDER, Drapers & Clothiers, carrying on business at 31 Albert Street, Dundee, and James Milne, Draper, residing at 33 Cleghorn Street, Dundee, and George Elder, Draper, residing at 34 Baldovan Terrace, Dundee, the sole Individual Partners of said Firm, as such Partners, and as Individuals.

WILLIAM LAWSON CLARK, Accountant in Dundee, the Trustee, hereby intimates that an account of his intromissions with the funds of the Estate, brought down to the 2nd instant, has been made up by him and audited by the Commissioners, and that on and after the 3rd October 1901, a first and final Dividend will be paid within his Chambers, 11 Whitehall Street, Dundee, to those Creditors whose claims have been duly lodged and admitted.

WM LAWSON CLARK, Trustee.

Whitehall Chambers. 11 Whitehall Street, Dundee, 17th August 1901.

In the SEQUESTRATION of MISS ISABELLA DAVID-SON, Douglas House, Abernethy.

GEORGE RORIE, Chartered Accountant, Perth, Trustee, hereby intimates that the Commissioners have postponed a Dividend until the recurrence of another statutory period.

GEORGE RORIE, Trustee. 16 High Street, Perth,

16th August 1901.

In the SEQUESTRATION of HUNTER H. GREIG, Wine Merchant, Perth.

GEORGE RORIE, Chartered Accountant, Perth, Trustee, hereby intimates that the Commissioners have postponed a Dividend until the recurrence of another statutory period.

GEORGE RORIE, Trustee.

16 High Street, Pertli, 16th August 1901.

In the SEQUESTRATION of CHARLES ROY, Cattle Dealer, Crieff.

GEORGE RORIE, Chartered Accountant, Perth, Trustee, hereby intimates that the Commissioners have postponed a Dividend until the recurrence of another statutory period.

GEORGE RORIE, Trustee.

16 High Street, Perth, 16th August 1901.

## TO THE CREDITORS ON

The Sequestrated Estates of the Company trading as Merchants in Portree under the name or style of JOHN ROBERTSON, Merchant in Portree, and Mrs. Mary Miller Esslement or Robertson, residing at Portree, and others, (a) as Trustees of the deceased John Robertson, Merchant, Portree, (b) as the sole Partners of the said Company, and (c) as Individuals.

PY virtue of an Order of the Sheriff-Substitute of Lanarkshire, Mrs. Mary Miller Esslemont or Robertson, above designed, hereby intimates that she has presented a Petition to the Sheriff of Lanarkshire at Glasgow, to be finally discharged of all debts contracted by her before the date of the Sequestration of her Estates in terms of the Statutes. her Estates, in terms of the Statutes.

> URE & MACRAE, Writers, Petitioner's Agents.

81 Bath Street, Glasgow, 19th August 1901.

## NOTICE OF DISSOLUTION.

THE Firm of T. W. & G. GARDINER, Manufacturing Chemists, 143 Wellington Lane, Glasgow, of which the Subscribers were the sole Partners, was DISSOLVED on 31st July 1901, of mutual consent, by the retiral therefrom of the Subscriber Robert Morrison, junior.

The other Subscriber, T. W. Gardiner, will carry on the Business in future for his own behoof under the same name, and will pay all debts due by, and collect all accounts due to, the dissolved Firm.

T. W. GARDINER.

James M'Callum, of 100 West Campbell Street, Glasgow, Writer, James Goodwin, of 100 West Campbell Street, Glasgow, Law Clerk, Witnesses to the Signature of Mr. Gardiner.

RORERT MORRISON, JR.

James Goodwin, of 100 West Campbell Street, Glasgow, Law-Clerk, Norman Millar, of 100 West Campbell Street, Glasgow, Law-Clerk, Witnesses to the Signature of Mr. Morrison.

Glasgow, 14th August 1901.

## NOTICE OF DISSOLUTION OF PARTNERSHIP.

THE Firm of E. G. BUCHANAN & STEVENSON, Commission Agents and Merchants, &c., 27 Quality Street, Leith, of which the Subscribers Edward Gregory Buchanan and David William Stevenson were the sole Partners, has been DISSOLVED, of mutual consent, as from 30th June 1901, by the retirement of Mr. Buchanan. The Business as from said date has been and will introduce the Mr. Starbacks for his own leben.

future be carried on by Mr. Stevenson for his own behoof under the name of E. G. BUCHANAN & STEVENSON, and he will collect all accounts due to, and pay all debts due by, the dissolved Firm.

EDWD. G. BUCHANAN.

Witnesses to the Signature of the said Edward Gregory Buchanan— Thomas Easton, Hollybank House, Gattonside, Melrose, Joiner, Wit-

ness.

ALICE TELFER, presently residing at
Hollybank House, Gattonside,
Melrose, Witness.

D. W. STEVENSON.

Witnesses to the Signature of the said David William Stevenson— G. W. B. CAMPBELL, of 33 Queen Street, Edinburgh, Law - Clerk, Witness Witness.

John Hodge, of 33 Queen Street, Edinburgh, Law-Clerk, Witness.