AS Trustee on the Sequestrated Estates of BOYES, FOSTER, & COMPANY, Boot and Shoe Manu-facturers, Gorgie Road, Edinburgh, and James Boyes and Charles William Foster, the Individual Partners of said Firm, as such Partners, and as Individuals, I hereby intimate that an account of my intromissions, brought down to 11th instant, has been audited by the Commissioners, and that there will be paid (1) an equalising Dividend to those Creditors who did not participate in the former Dividends, but whose claims have now been lodged and admitted; and (2) a third Dividend to the whole Creditors whose claims have been admitted, within my Chambers, No. 22 York Place, Edinburgh, on the 12th day of August next.

R. A. CRAIG, C.A. 22 York Place, Edinburgh, 26th June 1903.

AS Trustee on the Sequestrated Estate of ROBERT WILSON & SONS, House Painters, 40 South Clerk Street, Edinburgh, and Robert Wilson, residing at No. 10 Parkside Terrace, the sole Partner of said Firm, as such Partner, and as an Individual, I hereby intimate that an account of my intromissions with the funds of the Estate, brought down to 9th June 1903, has been audited by the Commissioners, and that a Dividend will be paid within the Chambers of Messrs. Romanes & Munro, C.A., 50 Frederick Street, Edinburgh, on the 10th day of August 1903.

CHARLES J. MUNRO, C.A., Trustee. Edinburgh, 24th June 1903.

In the SEQUESTRATION of WILLIAM SUTHER-LAND, Posting Master, Cupar.

ROBERT OSBORNE PAGAN, Writer to the Signet, Cupar, Trustee, hereby intimates that a first and final Dividend of Three Shillings and Eightpence in the pound will be paid within his Office, No. 12 St. Catherine Street, Cupar, on the 10th day of August 1903.

R. OSBORNE PAGAN, Trustee.

Cupar-Fife, 24th June 1903.

SEQUESTRATION of DOBBIE & COMPANY, Builders' Merchants and Contractors, Leith, and of John Dobbie, Builders' Merchant and Contractor there, the only Partner of said Firm, as such, and as an Individual.

THE Trustee hereby intimates that the account of his intromissions for the period from 12th March 1903 to 12th June 1903 has been duly audited and signed by the Commissioners, who have declared an equalising Dividend of Three Shillings and Eightpence in the pound on those claims received and admitted since the payment of the last Dividend. They have also declared a final Dividend of $1\frac{1}{5}$ Pence in the pound on all claims ranked on the Estate. The Commissioners have fixed my Com-mission at £18, 18s.

HARRY T. METHUEN, Trustee.

21 Rutland Street, Edinburgh, 26th June 1903.

SEQUESTRATION of JAMES JOHNSTON & SON, Wholesale Wine Merchants, 142 Bath Street, Glasgow, and James Johnston, the sole Partner of said Firm, as such Partner, and as an Individual.

THE Trustee hereby intimates that the accounts of his intromissions, brought down to 11th instant, have been audited by the Commissioners, and that a Dividend at the rate of Twopence per pound will be paid to those Creditors whose claims have been admitted by the Trustee, within his Chambers, 2 West Regent Street, Glasgow, on Westerday 1905 Wednesday, 12th August 1903.

JOHN S. GAVIN, Trustee. Glasgow. 24th June 1903.

In the SEQUESTRATION of ANDREW CHRISTIE, Joiner and Cabinetmaker, Methil.

I, JOHN THOMSON WATSON, Solicitor, Leven, Trustee, hereby intimate that an account of my intromissions with the funds of the Estate, brought down to 24th June 1903, has been made up by me and audited by the Commissioners, and that a first and final Dividend will be paid at the British Linen Company's Bank, Leven, on 14th August 1903.

JOHN T. WATSON, Trustee.

SEQUESTRATION of JAMES COCKBURN, Dairyman, 7 Beaverhall Terrace, Edinburgh.

THE Trustee hereby intimates that an account of his L intromissions with the funds of the Estate, brought down to 11th instant, has been audited by the Com-missioners, and there being no funds available for Divi-dend, no Dividend will be paid.

WILLIAM D. STEWART, C.A., Trustee.

18 Duke Street, Edinburgh,

26th June 1903.

NOTICE.

THE Firm of LAZARUS & HARRISON, Wholesale L Drapers, 21 Main Street, Gorbals, Glasgow, has of this date been DISSOLVED of mutual consent.

this date been DISSOLVED of mutual consent. Mr. B. Lazarus will continue the Business in his own name at 21 Main Street, and is authorised to collect the accounts due to the Firm, and he will pay all the liabilities of the Firm in due course. Mr. N. Harrison will carry on the Business of Retail Draper at 39 Abbotsford Place, Glasgow.

Glasgow, 24th June 1903. B. LAZARUS.

NATHAN HARRISON.

J. LEIBER GEMMILL, Writer, 162 St. Vincent Street, Glasgow, Witness.

JOHN MAIR, Jun., Law-Apprentice, 162 St. Vincent Street, Glasgow, Witness.

NOTICE.

THE Subscriber David Dickson, one of the Partners of the Firms of R. A. WHYTLAW, SON, & COMPANY, Power Loom Fancy Cloth Manufacturers, Grovepark Factory, North Woodside Road, Glasgow, and 78 Queen Victoria Street, London, and THE CALDER MANUFACTURING COMPANY, 71 Mosley Street, Manuberts has of mutual consent ratio of comparis

MANUFACTURING COMPARY, 71 Mostey Street, Manchester, has, of mutual consent, retired from said Firms as on the 30th day of May 1903. The other Subscribers Robert Adam Whytlaw, Robert Adam Whytlaw, junior, and John Gilkison Whytlaw, the remaining Partners, will continue to carry on the Business of Power Loom Fancy Cloth Manufacturers under the same Firms at Glasgow, London, and Man-bacter as horatefore chester as heretofore.

ROB. A. WHYTLAW.

R. A. WHYTLAW, JR.

CATHCART KAY, of 77 St. Vincent Street, Glasgow, Solicitor, D. E. DRUMMOND, of 77 St. Vincent Street,

Glasgow, Law-Clerk, Witnesses to the Signatures of the said Robert Adam Whytlaw and Robert Adam Whytlaw, junior.

J. G. WHYTLAW.

CATHCART KAY, of 77 St. Vincent Street,

Glasgow, Solicitor, D. E. DRUMMOND, of 77 St. Vincent Street, Glasgow, Law-Clerk, Witnesses to the Signature of the said John Gilkison Whytlaw.

DAVID DICKSON.

- THOS. GUILLAUME, of 9 Salisbury Square, THOS. GUILLACKE, OF 9 Salisbury Square, London, Solicitor,
 B. E. FOLEY, of 9 Salisbury Square, London, Law-Clerk,
 Witnesses to the Signature of the said David Dickson.