A Composition may be offered at this latter Meeting; and to entitle Creditors to the first Dividend, their oaths and grounds of debt must be lodged on or before the 21st day of April 1906.

The Sequestration has been remitted to the Sheriff of

the Lothians and Peebles at Edinburgh.

All future Advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

Anderson & Chisholm, Solicitors, Edinburgh, Agents.

44 Queen Street, Edinburgh, 22nd December 1905.

THE Estates of JAMES SAUNDERS, Livery Stable Keeper, Gullane, were Sequestrated on the 21st day of December 1905, by the Sheriff of the Lothians and Peebles at Haddington.

The first Deliverance is dated 21st December 1905.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Friday the 29th day of December 1905, within the County Buildings, Haddington.

A Composition may be offered at this Meeting; and to entitle Creditors to the first Dividend, their oaths and grounds of debt must be lodged on or before the 21st day of April 1906.

All future Advertisements relating to the Sequestration

will be published in the Edinburgh Gazette alone.

ALEXANDER BROOK, W.S., Chambers, Bank of Scotland, Haddington.

THE Estates of S. J. PARSONS & CO., Gut and Spice Manufacturers, Camla hie Gut Works, 99 Vinegarhill Street, Glasgow, and of Samuel John Parsons, residing at 183 Meadowpark Street, Dennistoun, Glasgow, and James Sibbald, Farmer, residing at No. 4 Raduor Terrace, Sandyford, Glasgow, the Individual Partners of sail Firm, as such Partners, and as Individuals, were Sequestrated on the 21st day of December 1905, by the Court of Session.

The first Deliverance is dated the 21st day of December

1905.

The Sequestration has been remitted to the Sheriff Court

of Lanarkshire at Glasgow.

The Meeting to elect the Trustee or separate Trustees and Commissioners is to be held at three o'clock on Friday the 29th day of December 1905, within the Faculty Hall, St. George's Place, Glasgow.

A Composition may be offered at this latter Meeting; and to entitle Creditors to the first Divilend, their oaths and grounds of debt must be lodged on or before the 22nd day of April 1906.

All future Advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

MICHAEL SMITH, Solicitor, 33 Renfield Street, Glasgow, Agent.

SEQUESTRATION of ISAAC GERSHON, Wholesale Clothier, sometime carrying on business at 139 Trongate, Glasgow, and now at 73 Brunswick Street, Glasgow.

James Taylor, Chartered Accountant, Glasgow, has been elected Trustee on the Estate; and Daniel Mackintosh, Accountant, Glasgow, John Forrester, 57 Miller Street, Glasgow, and Robert Braid, Wholesale and Export Stationer, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place within the Chambers of Mr. Sheriff S ott Moncrieff, County Buildings, 70 Hutcheson Street, Glasgow, on Friday the 29th day of December current, at eleven o'clock forenoon. The Creditors will meet in the Chambers of Messrs. Thomson, Jackson, Gourlay, & Taylor, C.A., 24 George Square, Glasgow, on Monday the 8th day of January 1906, at eleven o'clock forenoon.

JAMES TAYLOR, C.A., Trustee.

AS Trustee on the Sequestrated Estates of RAE BROTHERS, Grocers, English Street, Dunnfries, and James Rae, Brownlea, Milldamhead, Dumfries, and William Baxter Rae, Straid Cottage, Milldamhead, Dumfries, the Individual Partners of said Firm, as such Partners, and as Individuals, I hereby call a Meeting of the Creditors in the Sequestrations, to be held within my Office, St. George's Buildings, Dumfries, on Tuesday the 16th day of January 1906, at one o'clock P.M., to consider as to an application to be made for my discharge consider as to an application to be made for my discharge

WM. THOMSON, Trustee.

Dumfries, 20th December 1905.

SEQUESTRATION of ELIZA M'NEILL or M'GLASHAN, carrying on business at 195 Main Street, Rutherglen, under the Style of E. M'NEILL and the "STANDARD BOOT SHOP," and residing at 189 Main Street, Rutherglen.

THE Trustee hereby intimates that the account of his intromissions with the funds of the Estate, brought down to 4th December 1905, has been audited by the Commissioners; further, that an equalising Dividend will be paid within the Irustee's Chambers, 135 Buchanan Street, Glasgow, on and after 4th February 1906, to those Creditions who did not participate in the first Dividend Creditors who did not participate in the first Dividend.

GEO. HODGE, Trustee.

135 Buchanan Street, Glasgow, 21st December 1905.

SEQUESTRATION of PETER JOYCE RALPH, Wine and Spirit Merchant, 464 Paisley Road, Glasgow.

THE Trustee hereby intimates that the account of his intromis ions with the funds of the Estate, brought down to 9th December 1905, has been audited by the Commissioners; further, that a first and final Dividend will be paid within the Trustee's Chambers, 135 Buchanan Street, Glasgow, on and after 10th February 1906, to those Cieditors whose claims have been lolged and admitted.

JAMES R. HODGE, C.A., Trustee.

135 Buchanan Street, Glasgow, 21st December 1905.

S Trustee on the Sequestrated Estate of ROBERT EVERS DAISH, residing at 16 Hope Terrace, EVERS DAISH, residing at 16 Hope Terrace, Edinburgh, and carrying on business under the Firm name of DAISH & Co. (of which Firm he is the sole Partner as Restrurateur and Wine and Spirit Merchant at 3 and 5 South St Andrew Street and 21 Rose Street, Edinburgh, and as Hotel Keeper and Wine and Spirit Merchant at the Chevalier and Station Hotel, Fort-William, I hereby intimate that an account of my intromissions, brought down to 7th instant, has been audited by the Commissioners; further, that a second and an equalising Dividend will be pa 1 within the Trustee's Chambers, 9 North Saint David Street, Edinburgh, on the 7th day of February 1906, to those Creditors whose claims have been lodged and admitted.

D. N. Cotton, Trustee.

9 North St. David Street, Edinburgh, 22nd December 1905.

In the SEQUESTRATION of ROBERT ROBERTSON, Grocer and Spirit Merchant, Perth Road, Dundee.

CHARLES HAY MARSHALL, Solicitor, Dundee, Trustee, hereby intimates that a first Dividend will be paid at his Chambers, No. 97 Seagate, Dundee, on the 5th day of February 1906.

C. H. MARSHALL, Trustee.

97 Seagate, Dundee, 19th December 1905.