Cowan or Armour, widow, Grocer, Overtown, for Sequestration of the Estates of the said Deceased Mrs. ELIZA-BETH COWAN or ARMOUR, his Lordship of this date granted Warrant for citing edictally William Cowan, whose address was at one time Vanderbilt Post Office, Fiavett County, Pennsylvania, U.S.A., and whose whereabouts are at present unknown, the only next of kin of the said deceased Mrs. Flighteth Cowan as Armoun who of the said deceased Mrs. Elizabeth Cowan or Armour who does not consent to the Petition, to appear in Court on the Sequestration should not be awarded; of all which Intimation is hereby given.

WM. B. THOMSON. Solicitor, Wishaw,

Wishaw, 30th March 1906.

THE Estates of ALLAN JAMES BOWIE, Grain Merchant, Brown's Lane, Paisley, and residing at Thrushcraig there, were Sequestrated on 30th March 1906,

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Wednesday the 11th day of April 1906, within the Globe Hotel, High Street,

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 30th

day of July 1906.
All future Advertisements relating to this Sequestration

ROB. REID, Writer, Johnstone, Agent.

THE E-tates of OSCAR THOMAS RUNCIMAN, sometime residing at 10 Ethel Terrace, Mount Florida, Clasgow, and now or lately at 309 Colburn Street, Saint Paul, Minnesota, in the United States of America, or elsewhere furth of Scotland, were Sequestrated on the 31st day of March 1906, by the Court of Session.

The first Deliverance is dated the 20th day of January

1906.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Wednesday the 11th day of April 1906, within the Faculty Hall, Saint George's

Place, Glasgow.

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 31st July 1906.

The Sequestration has been remitted to the Sheriff of

Lanarkshire at Glasgow.
All future Advertisements relating to this Sequestration will appear in the Edinburgh Gazette alone.

> BALFOUR & MANSON, S.S.C., 3 Queen Street, Edinburgh, Agents.

SEQUESTRATION of JOHN F. MACGREGOR, 61 Cecil Street, Hillhead, Glasgow.

JAMES ROBERT HODGE, Chartered Accountant,
Glasgow, has been elected Trustee on the Estate;
and Joseph Miller, 16 Burrels Lane, Glasgow, and
James Kerr Nicol, Secretary, residing in Baillieston,
have been elected Commissioners. The Examination
of the Bankrupt will take place within the Chambers
of Mr. Sheriff Boyd, County Buildings, Glasgow, on
Wednesday the 11th day of April 1906, at 10.30 o'clock
forenoon. The Creditors will meet in the Office of
Hodge & Smith, Chartered Accountants, 135 Buchanan
Street, Glasgow, on Friday the 20th day of April 1906, at Street, Glasgow, on Friday the 20th day of April 1906, at eleven o'clock forenoon, when a third Commissioner will fall to be elected.

For J. R. Hodge,

HODGE & SMITH.

135 Buchanan Street, Glasgow, 2nd April 1906.

SEQUESTRATION of ALEXANDER TULLOCH, Boot and Shoemaker, 217 South Market Street, Aberdeen

OHN M'BAIN, Chartered Accountant in Aberdeen, OHN M'BAIN, Chartered Accountant in Aberdeen, has been elected Trustee on the Estate; and Robert Simpson, Boot and Shoe Warehouseman in Aberdeen, John Robertson. Manager, 3 King Street, Aberdeen, and Lewis Morrison. Boot Manufacturer in Aberdeen, have been elected Commissioners. The Examination of the Bankrupt will take place within the Sheriff Court House, Aberdeen, on Wednesday the 11th day of April current, at twelve o'clock noon. The Carditors will never within the Office of Mograe C. The 11th day of April current, at twelve o'clock noon. The Creditors will meet within the Office of Messrs. G. & J. M'Bain, C.A., 16 Bridge Street, Aberdeen, on Friday the 20th day of April current, at eleven o'clock forenoon.

JOHN M'BAIN, C.A., Trustee.

Aberdeen, 2nd April 1906.

In the SEQUESTRATION of ROBERT STRATHDEE CLARK, Innkeeper, Clachan Inn, Eastgate, Inverness.

A MEETING of the Creditors on the Estate will be held within the Trustee's Observ A within the Trustee's Chambers, 1 Exchange Place, Inverness, on Tuesday, 10th April 1906, at twelve o'clock noon, to consider and dispose of a private offer of £7t, which has been received, for the reversion of the Castle Hotel, Forres.

ROBERT F. CAMERON, C.A., Trustee.

1 Exchange Place, Inverness, 29th March 1906.

SEQUESTRATION of ANDREW CAMPBELL, Fruit Merchant, 12 North Albion Street, Glasgow.

S Trustee on the above Estate, I hereby intimate that As an account of my intromission with the funds of the Estate, brought down to 10th July 1902, has been made up by me, and audited by the Commissioners. A General Meeting of Creditors will be held within my Office, 108A West Regent Street, Glasgow, on Thursday, 26th day of April 1906, at twelve o'clock noon, to consider as to an application to be made for my discharge as Trustee.

J. M'CUBBIN, Jr., Trustee.

Glasgow, 2nd April 1906.

SEQUESTRATION of Estates of ROBERT JAMES CECIL GOVAN, Manufacturing Confectioner, carrying on business under the Firm name of Kennedy & Co. at Old Bridge, Stirling, as only Partner of said Company, and as an Individual.

THE Trustee hereby intimates that the Commissioners A have postponed a Dividend till the recurrence of another statutory period.

HUGH BROWN, Jr., C.A.. Trustee.

58 St Vincent Street, Glasgow, 31st March 1606.

TO THE CREDITORS ON

The Sequestrated Estates of JAMES MILLER, sometime Draper, No. 10 Meadowbank Avenue, Edinburgh, and presently residing at No. 9 Greenside Place there.

BY virtue of an Order of the Sheriff-Substitute of the Sheriffdom of the Lothians and Peebles at Edinburgh, James Miller, above designed, hereby in-timates that he has presented a Petition to the Sheriff of the Sheriffdom 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 Sequestration of his Estates, in terms of the Statutes.

CLARK & MACDONALD, S.S.C.

24 Hill Street, Edinburgh, 2nd April 1906.