

JACK, Solicitor, 2 West Regent Street, Glasgow, the Sheriff-Substitute of this date granted Warrant for citing the said Debtor to appear in Court on the seventh day next after citation, to show cause why Sequestration of his Estates should not be awarded; of all which intimation is hereby given.

ALEXANDER M'DONALD, Agent for Petitioner.

136 Wellington Street, Glasgow,  
29th December 1911.

**T**HE Estates of DANIEL MACARA, Grocer and Wine Merchant, Glasgow Street, Ardrossan, sometime residing at Netherton, Ardrossan, and now at 2 Barr Place there, were sequestrated on 28th December 1911.

The first Deliverance is dated the 18th December 1911.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Tuesday the 9th day of January 1912, within the George Hotel, Kilmar-nock.

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 29th day of April 1912.

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

THOS. KIRKHOPE & GILMOUR, Solicitors,  
83 Princes Street, Ardrossan, Agents.

#### NOTICE.

**T**HE Estates of ROBERT D. FINNIE, Manufacturer, Limonds Wynd, Ayr, carrying on business under the name of JAMES FINNIE, Galvaniser there, were Sequestrated on 29th December 1911, by the Sheriff-Substitute of the County of Ayr.

The first Deliverance is dated the 29th day of December 1911.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Tuesday the 9th day of January 1912, within the King's Arms Hotel, Ayr.

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 29th day of April 1912.

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

THOMAS ANDREW, Solicitor, 17 Newmarket  
Street, Ayr, Agent.

SEQUESTRATION of JOHN FOWLER, Farmer,  
Wrae Farm, Broughton, Peeblesshire.

**C**HARLES JOHN MUNRO, Chartered Accountant, Edinburgh, has been elected Trustee on the Estate; and William Aitken, Farmer, Drumelzier Place, Broughton, Peeblesshire, Edward Rough, Manure Merchant, Broxburn, a Partner of the Firm of Robert Rough & Sons, Manure Merchants, Broxburn, and George Winchester, S.S.C., Edinburgh, have been elected Commissioners. The Examination of the Bankrupt will take place within the Sheriff Court House, George IV. Bridge, Edinburgh, upon Tuesday the 9th day of January 1912, at two o'clock afternoon. The Creditors will meet within the Chambers of Messrs. Romanes & Munro, C.A., 50 Frederick Street, Edinburgh, upon Wednesday the 17th day of January 1912, at eleven o'clock forenoon.

CHARLES J. MUNRO, C.A., Trustee.

Edinburgh, 2nd January 1912.

SEQUESTRATION of ANDREW LEES BELL, Doctor  
of Medicine, residing at Canmore Street, Dunfermline.

**G**EORGE BIRD, Chartered Accountant, Edinburgh, has been elected Trustee on the Estate; and S. R. Gifford Ker, Writer to the Signet, and David Alexander St. Clair Swanson, Solicitor, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, Dunfermline, on Thursday, 11th January 1912, at eleven o'clock forenoon. The Creditors will meet in the Trustee's Chambers, 17 Duke Street, Edinburgh, on Wednesday, 24th January

1912, at eleven o'clock forenoon. At this Meeting a Commissioner will fall to be elected.

GEORGE BIRD, C.A., Trustee.

17 Duke Street, Edinburgh,  
2nd January 1912.

SEQUESTRATION of ALEXANDER MILNE, Grain  
Merchant, 10 Hartfield Street, Glasgow.

**J**AMES COWAN PATERSON, C.A., 121 St. Vincent Street, Glasgow, has been elected Trustee on the Estate; and Peter Fulford Cullen, Grain Merchant, Glasgow, and Archibald Henderson, Grain Merchant, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place within the Chambers of Mr. Sheriff Boyd, County Buildings, 70 Hutcheson Street, Glasgow, on Wednesday the tenth day of January 1912, at eleven-thirty forenoon. The Creditors will meet in the Office of Messrs. Paterson & Benzie on Monday the twenty-second day of January 1912, at twelve o'clock noon.

JAS. COWAN PATERSON, C.A., Trustee.

30th December 1911.

SEQUESTRATION of Mrs. ROSE BORTHWICK or  
BAIN, widow of the late Hector Bain, residing in Shore Street, Fraserburgh, and carrying on business as an Innkeeper at the Balaclava Inn, Fraserburgh, in the County of Aberdeen.

**A**LEXANDER HENDERSON, Incorporated Accountant, Fraserburgh, has been elected Trustee on the Estate; and John Reiach, Bank Agent, Fraserburgh, has been elected Commissioner. The Examination of the Bankrupt will take place within the Sheriff Court House, Peterhead, on Friday the 12th day of January 1912, at ten o'clock forenoon. The Creditors will meet within the Chambers of James Dalziel M'Intosh, Solicitor, Fraserburgh, upon Monday the 22nd day of January 1912, at twelve o'clock noon.

ALEX. HENDERSON, Trustee.

Fraserburgh, 30th December 1911.

In the SEQUESTRATION of JOHN R. COWIE &  
COMPANY, Coalmasters and Merchants, 53 Bothwell Street, Glasgow, and John Rennie Cowie, Coalmaster and Merchant there, the sole Partner of said Firm, as such Partner, and as an Individual.

**D**AVID STRATHIE, Chartered Accountant, Glasgow, Trustee, hereby intimates that the Commissioners have postponed a Dividend till the recurrence of another statutory period for making a Dividend.

DAVID STRATHIE, C.A., Trustee.

162 St. Vincent Street, Glasgow,  
30th December 1911.

SEQUESTRATION of DAVID TRESSELT SANDI-  
SON, Fishcurer and Commission Agent, Wick.

**I**HEREBY intimate that the Commissioners have audited my accounts, brought down to 7th December 1911, and have postponed the declaration of a Dividend till the recurrence of another statutory period.

ALEX. MOWAT, Trustee.

Wick, 30th December 1911.

**T**HE partnership carrying on business as W. L. Wishart & Company, Wholesale Fruit Merchants and Commission Agents at 14 North Albion Street, Glasgow, under the Firm name of W. L. WISHART & COMPANY, of which the Subscribers were the sole Partners, was dissolved on 30th November 1911, by the retiral therefrom of the Partners, David Dale and John Dalziel Thomson. The whole assets of the Firm have been assigned to the Subscriber William Lindsay Wishart, who will continue