to 14th March 1912, has been made up by me and duly audited by the Commissioners; further, that on and after the 14th day of May 1912 a first Dividend will be paid within the Chambers of Geo. & Richd. M'Culloch, Accountants, 183 West George Street, Glasgow, to those Creditors whose claims have been duly lodged and admitted.

GEO. M'CULLOCH, Trustee,

SEQUESTRATION of A. M. JOCKEL & COMPANY, Embroiderers, 32 George Street, Edinburgh, and of Mrs. Ada Matilda Jockel or Scot Macdonald, now Aitken, wife of William Kyd Aitken, and the said William Kyd Aitken, as sole Partners thereof, and as Individuals.

THE Trustee hereby intimates that the accounts of his intromissions with the funds of the Company's Estate, and also of the Individual Estate of Mrs. Aitken, brought down to the 15th instant, have been audited by the Commissioner and certified to be correct, and that on and after Thursday, 16th May, within the Chambers of Messrs. J. Aikman Smith & Wells, C.A., 11 Duke Street, Edinburgh, a first and final Dividend will be paid from the Company Estate of A. M. Jockel & Company, and a first and final Dividend from the Individual Estate of Mrs. Aitken, to those Creditors whose claims have been duly lodged and admitted. There are no funds in the Individual Estate of W. Kyd Aitken.

JOHN S. WELLS, C.A., Trustee.

11 Duke Street, Edinburgh, 28th March 1912.

In the SEQUESTRATION of J. & J. NEILSON, Quarrymasters, 116 St. Vincent Street, Glasgow, and John Neilson and James Neilson, both Quarrymasters there, the only known Partners of said Firm, as such Partners, and as Individuals.

THE Trustee hereby intimates that an account of his intromissions with the funds of the Estate, brought down to the 11th day of March 1912, has been audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period.

A. HERBERT BROWN, C.A., Trustee.

16 Bothwell Street, Glasgow, 26th March 1912.

The SEQUESTRATION of KIRKWOOD & COMPANY, Timber Merchants, Pit Wood Importers, and Coal Exporters, 68 Bath Street, Glasgow, and also at South Alloa, as a Company, and Archibald Kirkwood, the sole Partner thereof, as such Partner, and as • an Individual.

THE Trustee hereby intimates that the account of his intromissions for the statutory period ended 14th March 1912 has been audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period.

ROBT. MACFARLAN, C.A., Trustee.

149 West George Street, Glasgow, 28th March 1912.

SEQUESTRATION of JAMES FITZGERALD, Butter and Egg Merchant, 22 Moir Lane, Glasgow, and Harry Low, Butter and Egg Merchant there, formerly carrying on business under the name of FITZGERALD & LOW, the Individual Partners of the said Firm of Fitzgerald & Low (now dissolved), as such Partners, and as Individuals.

HE Trustee hereby intimates that the Commissioners L have postponed the declaration of a Dividend until the recurrence of another statutory period.

GEO. A. COOK, C.A., Trustee.

116 Hope Street, Glasgow, 28th March 1912.

| SEQUESTRATION OF HENRY W. YOUNG, some. time Licensed Grocer, 24 White Street, Govan, and lately residing at No. 192 Langlands Road there.

S Trustee on the above Sequestrated Estate, I hereby intimate that my account of intromissions with the funds of the Estate, brought down to 14th March 1912, has been duly audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period.

GEO. M'CULLOCH, Trustee.

In the SEQUESTRATION of WILLIAM SOMMER-VILLE MILLAR, Hide Broker and Leather Factor, 24 St. Enoch Square, Glasgow.

ROBERT MACFARLAN, Chartered Accountant, Glassioner has postponed a Dividend until the recurrence of another statutory period for making a Dividend.

ROBT. MACFARLAN, C.A.

149 West George Street, Glasgow, 26th March 1912.

In the SEQUESTRATION of STEWART, POLLOCK, & COMPANY, Wholesale Cabinetmakers, Govan Cabinet Works, Govan, and William Stewart, Cabinetmaker there, sole Partner of said Firm, and residing at 9 Fleurs Avenue, Dumbreck, as such Partner, and as an Individual.

THE Trustee hereby intimates that accounts of his intromissions with the funds of the Estate, brought down to 14th instant, have, in terms of the Statutes, been examined by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period, and dispensed with circulars to Creditors.

C. D. R. WALKER, C.A , Trustee.

188 St. Vincent Street, Glasgow, 28th March 1912.

NOTICE is hereby given that the Firm of ROBB & CO., Horse Dealers, 28 Soho Street, Glasgow, of which the Subscribers were the sole Partners, was DIS-SOLVED as at 31st May 1911. The Subscriber R. B. MacLachlan, 51 Port Dundas Road, Glasgow, will uplift all the debts due to, and discharge all the debts due by the Firm.

charge all the debts due by, the Firm.

R. B. MACLACHLAN.

WILLIAM ROBB.

JNO. WISHART, Accountant, 138 Bath Street, Glasgow

PETER RITCHIE, Clerk, 138 Bath Street,

Glasgow, Witnesses to the Signatures of R. B. Maclachlan and William Robb.

NOTICE.

THE Firm of F. G. HUTCHISON & COMPANY, L carrying on business as Machinery Merchants and Agents at 121 West Regent Street, Glasgow, of which the Subscribers were the sole Partners, has been DISSOLVED as at 31st December 1911, by the retiral of mutual consent of the Subscriber James Thomas Russell Lennie. The Business will continue to be carried on by the

Subscribes Frederick George Hutchison on his own account, under the Firm name of F. G. HUTCHISON & Co. The said Frederick George Hutchison has acquired the assets, and will discharge the debts, of the Firm.

Dated at Glasgow, this 28th day of March 1912.

FRED. G. HUTCHISON.

JAMES T. R. LENNIE.

STEUART M. WALKER, Solicitor, Greenock, SIDNEY A. G. KESSELL, Law-Clerk, Greenock, Witnesses to above Signatures.