Liquidator, 105 St. Vincent Street, Glasgow, on Tuesday the 27th day of February 1917, at twelve o'clock noon. Claims should be lodged forthwith with the Liquidator.

DAVID ALLAN HAY, C.A., Liquidator.

105 St. Vincent Street, Glasgow, 15th February 1917.

PETITION has been presented to the Sheriff at Edinburgh, by JOHN M'INTOSH, sometime Oycle Agent at 154 Ferry Road, Leith, and now residing at 13 Cornwall Street, Edinburgh, craving to be discharged of all debts and obligations contracted by him or for which he was liable at 6th June 1911, the date of the Dagges of Cessio propurged against him the Decree of Cessio pronounced against him.

T. E. GILBERT TAYLOR, Solicitor, Agent.

54 Frederick Street, Edinburgh, 16th February 1917.

MESSRS. T. D. M'NEILL & SON, and T. D. M'Neill, sole Partner thereof Mailer sole Partner thereof, Tailors and Clothiers, No. 9 South Saint Andrew Street, Edinburgh, hereby give notice that they have presented a Petition to the Lord Ordinary on the Bills for recall of the Sequestration of their Estates, on which Petition the following Deliverance has been pronounced :-

Edinburgh, 16th February 1917.—The Lord Ordinary appoints a copy of the Petition and of this Deliverance to served upon the persons mentioned in the prayer of the Petition, or upon their respective known Agents, and upon Answers thereto, if so advised, within ten days after service; further, appoints a notice of the presentation of the Petition to be published in the Gazette.

A. M. ANDERSON.

W. R. MACKERSY, W.S., Agent for Petitioners. 12 Gayfield Square, Edinburgh, 16th February 1917.

THE Estates of SMITH EWING, Meat Salesman, residing at 15 Hill Street, Garnethill, Glasgow, were Sequestrated on 13th February 1917, by the Sheriff of Lanarkshire at Glasgow.

The first Deliverance is dated 13th February 1917.

The Meeting to elect the Trustee and Commissioners is to be held at 12 o'clock noon, on Monday, 26th February 1917, within the Faculty Hall, St. George's Place, Glas-

gow. A Composition may be offered at this Meeting.

The Sheriff has ordered that the Sequestration shall proceed as a Summary Sequestration in terms of the Bankruptcy (Scotland) Act, 1913.

The date on or before which Creditors must lodge their oaths and grounds of debt to entitle them to the first Dividend will be intimated in the Gazette Notice calling the second Meeting.

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

ROSSLYN MITCHELL, & TULLIS COCHRAN, Soliditors, 124 St. Vincent Street, Glasgow, Agents.

SEQUESTRATION of ALEXANDER ROME REID, Merchant, 46, 48, and 50 Low Street, Buckie, in the Parish of Rathven and County of Bantf.

THE Estates of Alexander Rome Reid, Merchant, 46, 48, and 50 Low Street, Buckie, in the Parish of Rathven and County of Banff, were Sequestrated on 14th February 1917, by the Sheriff of Aberdeen, Kincardine, and Banff at Banff.

The first Deliverance is dated the 5th day of February

The Meeting to elect the Trustee and Commissioners is to be held at 1.30 o'clock afternoon, on Saturday the 24th day of February 1917, within the Masonic Institute, Buckie.

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

A. F. SPENCE, Solicitor, 30 High Street, Banff, Agent.

SEQUESTRATION of ANDREW CAMERON, Carting Contractor, Broadford, Tarland.

THE Trustee hereby intimates that an account of his intromissions with the funds of the Estate for the first statutory period has been audited by the Commissioners, and that a first and final Dividend will be paid upon 20th February 1917, within the Writing Chambers of Messrs. Stewart & Murray, Advocates, 22 Bridge Street, Aberdeen, to those Creditors whose claims have been lodged and admitted.

PATRICK STRACHAN, Trustee.

East Town, Tarland, 9th February 1917.

A S Trustee on the Sequestrated Estate of the Deceased DAME SUSAN HAY SINCLAIR or LENNOX SINCLAIR of Murkle, in the County of Caithness, and Stevenson, in the County of Haddington, widow of General Sir Wilbraham Oates Lennox, V.C., I hereby intimate that the accounts of my intromissions with the funds of the Estate, brought down to 30th January 1917, have been audited by the Commissioners, and that the Commissioners have postponed the declaration of a Dividend until the recurrence of another statutory period.

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

Edinburgh, 16th February 1917.

To the Creditors on the Sequestrated Estates of THOMAS ALLAN, sometime Farmer, Bonjedward Mill, Jedburgh, and presently residing at Karroo House, Reston, Berwickshire.

Y virtue of an Order of the Sheriff-Substitute of Roxburgh at Jedburgh, dated 14th February 1917, Thomas Allan, above designed, hereby intimates that he has presented a Petition to the Sheriff of Roxburgh, Berwick, and Selkirk at Jedburgh, to be finally discharged of all debts contracted by him before the date of the Sequestration of his Estates, in terms of the Statutes.

T. COLLEDGE HALLIBURTON, Agent for Petitioner.

30 High Street, Jedburgh, 15th February 1917.

BANKRUPTS. FROM THE LONDON GAZETTE.

RECEIVING ORDERS.

John Charlesworth (trading as Hilliam & Co.), 99 High Street, Camden Town, Middlesex, fancy stationer and importer of artistic novelties.

J. Bannister Howard, 15 Clifford's Inn, E.C., concert and variety agent.

Mr. B. Peveril, carrying on business at 109 New Bond Street, London, ladies tailor.

Marck Robin (trading as Marck Robin & Co.), The Britannia Toy Works, 9-11 Worship Street, E.C., and 5 Graham Road, Dalston, London, toy manufacturer.

Andrew William Richard Skilling, 9 Palace Parade, Priory Road, Hornsey, 60 Grand Parade, Harringay, 41 Turnpike Lane, Wood Green, and lately carrying on business at 3 The Broadway, Crouch End, London, N., and Rosemont Parade, Finchley, Middlesex, N., boot and shoe dealer.

Ernest Edward Vaughton, Bryn Hyfryd, Arthog, Dolgelley, Merionethshire, surveyor.

John Gifford Redgrave, 130 Trafalgar Road, Moseley, in the city of Birmingham, metal merchant.

George Wallis, The Limes, Great Chart, Ashford, in the county of Kent, lately residing and carrying on business at Court Lodge, Hinxhill, Ashford aforesaid, farmer.

Villiam Atkinson, residing and carrying on business at The Coppice, Windermere, in the county of Westmorland, builder

John Johnson, 41 Vespasian Avenue, South Shields, in the county of Durham, and carrying on business