SEQUESTRATION: G. & J. SMITH, Sailmakers, Ianstown, Buckie, and Jane Imlach or Smith, Widow, George Smith, Sailmaker, both of 6 Reidhaven Street. -and James Smith, Sailmaker, 8 Blantyre Terrace, 'all of Ianstown, Buckie, aforesaid, the Partners of said Firm, as such Partners, and as Individuals.

THE Trustee hereby gives notice that a ninth Dividend Galbraith, C.A., 87 St. Vincent Street, Glasgow, upon Friday the 14th day of February 1919, to all Creditors whose claims have been duly lodged and admitted by the Trustee on the Company Estate.

W. B. GALBRAITH, C.A., Trustee.

Giasgow, 27th December 1918.

SEQUESTRATION of Mrs. MARGARET CALD-WELL or MAITLAND, Widow, residing at Royal Hotel, Innellan, in the County of Argyll, as Executrix of her husband, the late JOHN MAITLAND, Hotel Keeper there, conform to Confirmation in her favour, dated at Dunoon the twenty-fourth day of March nineteen hundred and ten, carrying on business at the Royal Hotel, Innellan, as such Executrix, and as an Individual.

THE Trustee hereby intimates: (1) That an account of his intromissions with the funds of the Estate, brought down to the 11th inst., has been examined by the Commissioners in terms of the Statute and approved of.

(2) That the Commissioners postponed consideration of the Trustee's remuneration until the recurrence of

another statutory period.

another statutory period.

(3) That a second Dividend at the rate of Seven Shillings and Sixpence sterling per pound will be paid upon 12th February 1919, within the Chambers of R. B. M'Caig & Mitchell, Incorporated Accountants, 124 St. Vincent Street, Glasgow, to those Creditors whose claims have been lodged and admitted.

R. B. M'CAIG, Trustee.

Glasgow, 27th December 1918.

To the Creditors on the Sequestrated Estates of FREDERICK WHYTE (now residing at No. 21 Viewforth Terrace, Edinburgh), a Partner of the Firm of MILLS & WHYTE, Stockbrokers, Edinburgh.

By virtue of an Order of the Sheriff-Substitute of the Lothians and Peobles of Edical Lothians and Peebles at Edinburgh, dated 30th December 1918, Frederick Whyte, above designed, hereby intimates that he has presented a Petition to the Sheriff of the Lothians and Peebles at Edinburgh, to be finally discharged of all debts contracted by him as a Partner of the said Firm of Mills & Whote Partner of the said Firm of Mills & Whyte, and as an Individual, before the date of the Sequestration of their and his Estates, in terms of the Statutes.

> J. Cousin Stevens, S.S.C., Agent for the Petitioner,

10A George Street, Edinburgh, 31st December 1918.

NOTICE.

FINLAY & CLINK, Meat Salesmen, Meat Market, Moore Street, Glasgow.

MATTERS having now been satisfactorily adjusted between parties, the proposed dissolution of the above Firm has now been abandoned. The Firm will carry on business as formerly, and the Notice of Dis-solution appearing in this Gazette of 24th inst. is hereby Cancelled.

JOHN F. FINLAY. ALEXANDER CLINK.

ROBERT S. HARRISON, Chartered Accountant, 92 West Regent Street, Glasgow

MARGARET M. PATE, Clerkess, 92 West Regent Street, Glasgow, Witnesses to the above Signatures of John F. Finlay and Alexander Clink.

THE Firm of JOHN BRASH & SON, Tailors and Clothiers, 26 West Clyde Street, Helensburgh, has been DISSOLVED as at the 31st day of December 1917, by mutual consent, by the retiral of the Subscriber Thomas Brash.

The Business will continue to be carried on by the Subscriber James Brash on his own account and under the same Firm name, and he is authorised to uplift all debts due to. and will discharge the whole debts and liabilities of, the dissolved Firm.

JAMES BRASH. THOS. BRASH.

ANGUS MACKENZIE, of 174 West George Street, Glasgow, Writer,
James Marshall, of 174 West George Street, Glasgow, Clerk, Witnesses to the Signatures of the said James Brash and Thomas Brash.

BANKRUPTS. FROM THE LONDON GAZETTE.

RECEIVING ORDERS.

Herbert James Beach, Charman, Westerham, Kent officer in H.M.'s Army.