SEQUESTRATION of the Estates of the late WILLIAM GUNN, S.S.C.

THE Trustee hereby intimates that an account of his intromissions with the Estate, brought down to 23rd August 1919, has been audited by the Commissioners, and that a first Dividend will be paid upon 23rd October 1919, within his Chambers, No. 65 Castle Street, Edinburgh, to those Creditors whose claims have been lodged and admitted.

WM. ANNAN, C.A., Trustee.

65 Castle Street, Edinburgh, 2nd September 1919.

In the SEQUESTRATION of ROBERT MENZIES, Station Hotel, Aberfeldy.

PETER NISBET, Chartered Accountant, Perth, hereby intimates that the account of his intromissions with the funds of the Estate, brought down to 11th July 1919, has been audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period.

P. NISBET, Trustee.

5 St. John Street, Perth, 3rd September 1919.

To the Creditors on the Sequestrated Estates of WILLIAM CAIRD, Flesher, sometime at 4 Ashvale Place, and residing at 52 Stanley Street, Aberdeen.

BY virtue of an Order of the Sheriff Substitute of Aberdeen, Kincardine and Banff, at Aberdeen, dated 3rd September 1919, William Caird, above designed, hereby intimates that he has presented a Petition to the Sheriff of Aberdeen, Kincardine and Banff, at Aberdeen, to be finally discharged of all debts contracted by him before the date of the Sequestration of his Estates, in terms of the Statutes.

D. W. C. DONALD, Solicitor, Aberdeen, Agent.

To the Creditors on the Sequestrated Estates of JAMES DIXON LAIDLAW, sometime Game Dealer and Provision Merchant, Invergordon, and presently residing at Tain.

IN terms of an Order of the Sheriff-Substitute of the Sheriffdom of Ross and Cromarty and Sutherland at Tain, the said James Dixon Laidlaw hereby intimates that he has presented a Petition to the Sheriff of the said Sheriffdom at Tain, to be finally discharged of all debts contracted by him, or for which he was liable, prior to the date of the Sequestration of his Estates, in terms of the Statute.

MORRIS & MACDONALD, Solicitors, Inverness, Agents for Petitioner.

Inverness, 2nd September 1919.

THE Subscriber, Thomas Dewar M'Cracken, retired from the Firm of A. M'CRACKEN & COM-PANY, Wholesale Warehousemen in Tailors' Trimmings, at 81 Mitchell Street, Glasgow, of which he was a Partner, upon 30th June 1918, and the Subscriber Andrew M'Cracken, retired from the said Firm, of which he was a Partner, upon 25th December 1918.

The other Subscribers, Arthur Dewar M'Cracken and Andrew M'Cracken Thomson, being the remaining Partners of said Firm, have since carried on, and will in future carry on, the said Business for their own behoof, under the same Firm name of A. M'CRACKEN & COMPANY, and they are authorised to uplift all the

debts due to, and will discharge the whole debts and liabilities of, the dissolved Firm.

Dated at Glasgow, this eighth day of August nineteen hundred and nineteen.

THOS. D. M'CRACKEN.

Witnesses to the Signature of the said Thomas Dewar M'Cracken—GEORGE H. ROBB, Solicitor, of 30 George Square, Glasgow.
W. W. GILLAN, Law-Clerk, of 30 George Square, Glasgow.

ANDREW M'CRACKEN.

A. D. M'CRACKEN.

Witnesses to the Signatures of the said Andrew M'Cracken and Arthur Dewar M'Cracken—
HUGH HERRON, Solicitor, of 104
West Regent Street, Glasgow.
F. M. PATON, Law-Clerk, of 104
West Regent Street, Glasgow.

A. M'C. THOMSON.

Witnesses to the Signature of the said Andrew M'Cracken Thomson—

GILBERT GRIEVE, Ironmonger, 5
Camp Terrace, North Shields.
ROBERT THEIRS DICKIE, Petroleum
Technologist, Faussetthill, Gullane, Haddingtonshire.

NOTICE OF DISSOLUTION.

THE Firm of J. & D. NICOLL, carrying on Business as Carting Contractors in Long Lane, Broughty Ferry, of which the Subscribers, James Nicoll and David Nicoll, were the sole Partners, has been DISSOLVED as at the 16th day of August 1919, by mutual consent, by the retiral therefrom of David Nicoll.

The Business will continue to be carried on at the same address by James Nicoll, on his own account and in his own name.

James Nicoll is authorised to uplift all the debts due to, and he will discharge all the liabilities of, the Firm.

Dated at Broughty Ferry, this 29th day of August 919.

JAMES NICOLL. DAVID NICOLL.

 R. Henderson Smith, Solicitor, Broughty Ferry, Witness.
 E. A. Paton, Typist, 293 Brook Street, Broughty Ferry, Witness.

BANKRUPTS.

FROM THE LONDON GAZETTE.

RECEIVING ORDERS.

Charles Starling, Horse Shoe Bridge, Spalding, in the county of Lincoln, seed potato and produce merchant.

Robert Stanners Gray, 102 King's Avenue, Clapham, in the county of London, gentleman.

W. E. Freer, Copgrove House, Woodlands Drive, Harrogate, Yorkshire, job master and mail contractor.

ADJUDICATIONS ANNULLED.

Thomas Percy Appleby, 32 Stow Hill, Newport, in the county of Monmouth, lately residing at 26 Castle Street, Cardiff, 47 Richmond Road, Cardiff, and 22 Archer Road, Penarth, in the county of Glamorgan, brickworks manager.

Mabel Alexandra Beamish (formerly Mabel Alexandra Baker), Shurton Court, Stogursey, Somerset, formerly of Sea Lawn, Torquay, in the county of Devon, a married woman, recently trading separate and apart from her husband.