THE Firm of J. M. TAYLOR & DOUGALL, carrying on business as Boot and Shoe Manufacturers at Blackford, has been DISSOLVED, as at 31st March 1920, by mutual consent, by the retiral therefrom of the Subscriber John Cunningham Dougall

Subscriber John Cunningham Dougall.

The Subscriber James M'Laren Taylor is assuming his Son, Mr. James Luke Taylor, as Partner, and the Business will be continued by the Subscribers James M'Laren Taylor and James Luke Taylor on their own account, under the name of J. M. Taylor & Son.

The new Firm is authorised to uplift all the debts due to, and they will discharge the whole debts and liabilities

of, the Firm.

Dated this 8th day of April 1920.

JAMES M. TAYLOR.

_JAMES L. TAYLOR.

Witnesses to the Signatures of James M'Laren Taylor and James Luke Taylor—

James M'Beth, Solicitor, Auchterarder. Margaret D. Damson, Law-Clerk, 44 High Street, Auchterarder.

JOHN C. DOUGALL.

Witnesses to the Signature of John Cunningham Dougall— JAMES M'BETH, Solicitor, Auchterarder. DAVID M'NIVEN, Mason, 44 High Street, Auchterarder.

THE Firm of GAVIN & SOUTAR, carrying on business as Architects and Surveyors at Forfar, of which the Subscribers were sole Partners, was DISSOLVED, as at 1st April 1920, by mutual consent.

Mr. Soutar is authorised to uplift all debts due to, and will discharge the whole debts and liabilities of, the Firm.

Dated and signed by Hugh Gavin at Arbroath on 7th April 1920, and by Thomas Robertson Soutar at Forfar on 9th April 1920.

HUGH GAVIN.

Witnesses to the Signature of the said Hugh Gavin—

J. Marshall, Clerkess, Brothock Bank House, Arbroath

House, Arbroath.
R. A. Ross, Solicitor, Brothock Bank
House, Arbroath.

THOMAS R. SOUTAR.

Witnesses to the Signature of the said Thomas Robertson Soutar— WM. WHYTE, Solicitor, Forfar. JEAN B. O. BROWN, Typist, Town Clerk's Office, Forfar.

NOTICE.

THE Business of Grocer and Provision Merchant, carried on by WILLIAM SHARP at 109 High Street, Sanquhar, has been disposed of, as at 8th April 1920, to William Robertson, 29 Hill Street, Kilmarnock, who will in future carry on said Business at 109 High Street, Sanquhar. All debts due by the said Business prior to the 8th April 1920 will be paid by the said William Sharp, and all accounts due to the said Business will be payable forthwith at 109 High Street, Sanquhar.

Sanquhar, 8th April 1920.

WM. SHARP.

Witnesses to the Signature of the said William Sharp— W. M. HENDERSON, Sanquhar, Solicitor. E. T. BAILLIE, 61 High Street, Sanquhar, Clerkess.

WILLIAM ROBERTSON.

Witnesses to the Signature of the said William Robertson— W. M. HENDERSON, Sanquhar, Solicitor. E. T. Balllie, 61 High Street, Sanquhar, Clerkess.

BANKRUPTS.

FROM THE LONDON GAZETTE.

RECEIVING ORDERS.

Julia Johnson, whose address is unknown, but latelyn residing at and carrying on business at 87 Praed Street, Paddington, London, widow.

Kilby & Co., of and lately carrying on business at 1 Gresham Buildings, Basinghall Street, in the city of London, merchants and brokers.

Martin E. Lynas & Co., 6 Bedford Square, W.C., in the county of London, chartered accountants.

Philip John Simmonds (trading as P. Simmonds & Son), 190 Hollingdean Terrace, Brighton, Sussex, wholesale haberdashery and sundriesman.

Herbert Edwin West, otherwise Bert, lately residing at 18 Southern Road, West Southbourne, Bournemouth, of no occupation.

John Jones, Bull House, Trawsfynydd, Merionethshire, butcher and grocer.

Charles Roebuck Johnson, 42 and 44 Infirmary Road, Sheffield, in the county of York, furniture dealer.

Benjamin George Collings, The Forge, Hurst, Martock, Somerset, blacksmith.