SEQUESTRATION of DAVID TAYLOR, Draper and Boot and Shoe Merchant, one hundred and twenty-one High Buckholmside, Galashiels, and residing at one hundred and twenty-seven B High Buckholmside there.

WILLIAM BRODIE GALBRAITH, Chartered WILLIAM BRODIE GALBRAITH, Chartered Accountant, Glasgow, has been elected Trustee on the Estates; and William Tait, Secretary to Charles Rattray & Company Limited, 14 to 16 Candleriggs, Glasgow, Robert Park, Secretary to Park, Davidson, & Company Limited, 13 Queen Street, Glasgow, and Peter Newlands, Warehouse-man, 166 Cormiston Terrace, Dennistoun, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place within the County Buildings, Selkirk, on Friday the eighth day of June nineteen hundred and twenty-three, at twelve o'clock noon. The Creditors will meet on Wednesday the twentieth day of June nineteen hundred and twenty-three, at three o'clock afternoon, within the Chambers of Messrs. Walter & W. B. Galbraith, Chartered Accountants, 87 St. Vincent Street, Glasgow. Glasgow.

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

87 St. Vincent Street, Glasgow, 30th May 1923.

SEQUESTRATION of RICHMOND & M'KENZIE, Coal Merchants, 141 Bath Street, Glasgow.

Usal Merchants, 141 Bath Street, Glasgow. WILLIAM IRVING, Chartered Accountant, Glasgow, has been elected Trustee on the Estate; and Robert M'Clure, Writer, Glasgow, John Crookshanks, 54 Gordon Street, Glasgow, and Thomas Henderson Duncanson, 175. St. Vincent Street, Glasgow, have been elected Commissioners. The Examination of Donald M'Kenzie, 141 Bath Street, Glasgow, relative to the affairs of the Bank-rupts will take place within the Chambers of Mr. Sheriff Boyd, County Buildings, Glasgow, on Friday the eighth day of June next, at ten o'clock a.m. The Creditors will meet in the Faculty Hall, St. George's Place, Glasgow, on Monday the eighteenth day of June next, at twelve o'clock. WILLIAM IBVING Trustee

31st May 1923.

WILLIAM IRVING, Trustee.

SEQUESTRATION of SIMON FLETT, Fishcurer, of Rome Villa, Buckie.

J AMES DONALDSON PATERSON, Solicitor, Banff, has been elected Trustee on the Estate. The Examination of the Bankrupt will take place in the Sheriff Court House, Banff, on Tuesday the twelfth day of June nineteen hundred and twenty-three, at half-past ten o'clock forenoon. The Credi-tors will meet in the Office of the Trustee, 5 Back Path, Banff, on Wednesday the twentieth day of June, at twelve o'clock noon. At that Meeting Com-missioners will be elected missioners will be elected.

JAS. D. PATERSON, Trustee.

A^S Trustee on the Sequestrated Estate of WILLIAM POCKLINGTON, Wine and Spirit Merchant, "Auld Hoose," Kirk Wynd, Kirkcaldy, I hereby call a Meeting of the Creditors to be held within the Chambers of Messrs. Romanes & Munro, C.A., 50 Frederick Street, Edinburgh, on Monday the 18th day of June 1923, at eleven o'clock fore-noon, for the purpose of considering as to an appli-cation to be made for my discharge as Trustee.

WM. M'INTOSH, Trustee.

SEQUESTRATION of R. B. THOMPSON & COM-PANY, Glass Mercants, 54 Howard Street, Glasgow, and George Graham Thompson, 5 Westwood Avenue, Giffnock, Renfrewshire, sole Partner of said Firm.

Edinburgh, 1st June 1923.

WILLIAM SHARP, Chartered Accountant, Glas-VV gow, hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to 18th May 1923, has been audited by the Commissioners and found to be correct, and that a

first Dividend will be paid on the 18th day of July 1923, at the Office of M'Farlane, Hutton, & Patrick, Chartered Accountants, 243 West George Street, Glasgow, to those Creditors whose claims have been admitted.

WM. SHARP, Trustee. Glasgow, 31st May 1923.

SEQUESTRATED ESTATE of BROWN & MUR-RAY, Solicitors, Stirling, and John Gillespie Murray, Solicitor there, the sole Partner of said Firm, as such Partner, and as an Individual.

THE Trustee hereby intimates that an account of L his intromissions with the Funds of the above Estate, brought down to 14th May 1923, has been audited by the Commissioners, and that they have postponed the declaration of a Dividend until the recurrence of another statutory period.

R. M. BENZIE, C.A., Trustee.

121 St. Vincent Street, Glasgow,

30th May 1923.

SEQUESTRATION of ANDREW MARTIN ROWE, Hotel Keeper, Turf Hotel, Irvine.

THE Trustee hereby intimates that an account of L his intromissions with the Funds of the Estate, brought down to 14th May 1923, has been made up by him and examined and audited by the Commis-Dividend until the recurrence of another statutory period, and dispensed with Circulars to Creditors.

J. MUNN Ross, C.A., Trustee.

113 St. Vincent Street, Glasgow, 28th May 1923.

SEQUESTRATION of QUENTIN GODFREY · INGLIS, Savoy House, Ayr.

THE Trustee hereby intimates that an account of L his intromissions with the Funds of the Estate, brought down to 16th May 1923, has been audited by the Commissioners, who have postponed the de-claration of a Dividend until the recurrence of another statutory period, and dispensed with Circulars to the Creditors.

PETER LYLE, C.A., Trustee.

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62 Newmarket Street, Ayr. 31st May 1923.

In the SEQUESTRATION of JOHN GOURLAY KIRK, Farmer, now or lately residing at Brownhill, in the Parish of Closeburn and County of Dumfries.

 $D_{\rm fries,\ Trustee,\ hereby\ intimates\ that\ the\ Commissioners\ have\ postponed\ a\ Dividend\ till\ the\ recurrence\ of\ another\ statutory\ period\ for\ making\ a$ Dividend.

D. G. ANDERSON, Trustee.

Dumfries, 30th May 1923.

NOTICE OF DISSOLUTION OF PARTNER-SHIP.

THE Firm of FRASER & JOLLY, Watchmakers and Jewellers, 203 King Street, Aberdeen, of which the Subscribers Alfred Low Fraser and William Jolly were the sole Partners, was DIS-SOLVED, by mutual consent, on 26th May 1923. The said Alfred Low Fraser will collect the debts due to and will direburge the ubcole likelities of

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

ALFRED LOW FRASER.

W. JOLLY.

JOHN MIDDLETON, Solicitor, 11 King

Street, Aberdeen, Witness. JOHN F. GILLAN, Solicitor, 11 King Street, Aberdeen, Witness.