SEQUESTRATION of JOHN JOSEPH M'ELROY, Wine and Spirit Merchant, 47 Stirling Street,

THE Trustee hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to 23rd November 1925, has been duly audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period, and dispensed with Circulars to Creditors.

WILLIAM B. HARKNESS, C.A., Trustee. Airdrie, 7th December 1925.

To the Creditors on the Sequestrated Estates of JAMES HARDIE RENNIE, sometime Army Contractor, 53 Gellatly Street, Dundee, now Furniture Dealer, residing at 14 Durham Street, Monifieth, who was sole Partner of the Firm of JAMES RENNIE & Co., Army Contractors, 53 Gellatly Street, Dundee.

THE said James Hardie Rennie hereby intimates that he has presented a Petition to the Sheriff of Forfarshire, at Dundee, craving to be finally discharged of all debts and obligations contracted by him or for which he was liable on 29th May 1917, being the date of the Deliverance of the Sheriff of Forfarshire, at Dundee, by which said Estates were Sequestrated.

J. GRAFTON LAWSON & Co., Solicitors, 30 Reform Street, Dundee, Agents.

THE Business of Shipbrokers carried on by the deceased James Hepburn Cowan, Shipbroker, five Oswald Street, Glasgow, and Edward Stuart Cowan, Shipbroker, five Oswald Street, Glasgow aforesaid, under the Firm name of D. COWAN & COMPANY. Shipbrokers, five Oswald Street, Glasgow, was DISSOLVED on the fifteenth day of February nineteen hundred and twenty-five, by the death of the said James Hepburn Cowan.

The said Edward Stuart Cowan will carry on the Business for his own behoof under the name of D. COWAN & COMPANY, as from the fifteenth day of February nineteen hundred and twenty-five, and he will collect all accounts and pay all debts due by the said Firm as at fifteenth February nineteen hundred and twenty-five.

and twenty-five.

Dated at Glasgow, the fifth day of December nineteen hundred and twenty-five.

E. S. COWAN.

Witnesses to the Signature of the said Edward Stuart Cowan— Name—IAN S. WRIGHT. Designation—Solicitor. Address—Glasgow. Name—JESSIE A. BLACK. Designation—Clerkess. Address—30 Renfield Street, Glasgow.

M. N. COWAN, Executrix of the said James Hepburn Cowan.

Witnesses to the Signature of Mrs.

Margaret Naismith Milne or Cowan— Name—WM. C. MARTIN. Designation—Law Clerk.
Address—30 Renfield Street, Glasyame—L. S. BINKS.
Designation—Married Woman.
Address—105 Swinton Cre
Baillieston. Crescent.

NOTICE.

INTIMATION is hereby given that the Subscriber Mrs. Leila M'Gregor Bradford, the surviving Trustee, acting under a Trust Disposition and Assignation in favour of herself and the late James Martin Bradford, dated twenty-ninth November nineteen hundred and fifteen, has sold and transferred, as of date twenty-eighth November nineteen

hundred and twenty-five, the Business carried on by her, as Trustee foresaid, at 28-34 High Street, Leslie, Fifeshire, under the name of ANDREW JOLLIE & CO., Waste and China Merchants, to the Subscriber Robert Farmer Seath, Waste and China Merchant, Leslie, Fifeshire.

Mr. Seath will carry on the said Business as from and the control of the control

said twenty-eighth November nineteen hundred and twenty-five, for his own behoof, under the said Firm

mame of Andrew Jollie & Co.

Mrs. Bradford, as Trustee foresaid, will collect all debts due to, and discharge all liabilities of, the old Business.

LEILA M. BRADFORD.

Witnesses to the Signature of the said Mrs. Leila M'Gregor Bradford— JAS. A. FLEMING, Merchant, 41 Constitution Street, Dundee, Wit-Co... ness. C.

JNO. C. SHANNON, Solicitor, 20 Whitehall Street, Dundee, Witness.

R. F. SEATH.

Witnesses to the Signature of the said Robert Farmer Seath— GEO. WILKIE, Solicitor, Les Witness. N. G. WHYTE, Shop Assista Murray Place, Leslie, Witness. Leslie. Assistant,

4th December 1925.

NOTICE OF DISSOLUTION.

THE Partnership carried on by the Subscribers under the Firm of PETER STOBIE & SON as Cabinet Makers, Upholsterers, Undertakers, Antique Dealers, and Auctioneers at 55 and 57 High Street and 8 Assembly Street, Dumfries, 48 Burns Street, Dumfries, and at the County Auction Rooms, 68 Shakespeare Street, Dumfries, has been DISSOLVED as at 31st January 1925, by the retiral therefrom of the Subscriber Peter Stobie.

The Subscriber John Symons Stobie, who will continue the Business for his own behoof under the old Firm name of Peter Stobie & Son, is authorised

old Firm name of Peter Stoble & Son, is authorised to receive payment of all debts due to the Firm, and

he will discharge the liabilities thereof.

PETER STOBIE.

JOHN IRVING, Solicitor.
Witness.
K. J. A. Greig, 30 Bank Street,
Dumfries, Law Apprentice, Wit-

JOHN S. STOBIE.

James L. M. Boyd, 123 Irish Street, Dumfries, Law Apprentice, Witness.

JAMES HENDERSON, Solicitor. Dumfries, Witness.

Dumfries, 5th December 1925.

THE Firm of SAFER & KAPLAN, Tailors and Clothiers, 110½ Main Street, Gorbals, Glasgow, and 1142 Argyle Street, Glasgow, was DISSOLVED as at 7th December 1925.

The Subscriber Israel Safer will carry on business as a Tailor and Clothier on his own account and in his own name at 110½ Main Street, Gorbals, Glasgow.

The Subscriber Simon Kaplan will carry on busi-

The Subscriber Simon Kapian will carry on business as a Tailor and Clothier on his own account and in his own name at 1142 Argyle Street, Glasgow.

J. Markson, Accountant, 205 Hope Street, Glasgow, has been appointed Liquidator of said Firm, and shall uplift all debts due to, and will discharge the whole debts and liabilities of, the dissolved Firm.

Dated at Glasgow, seventh December nineteen hundred and twenty-five.

I. SAFER. S. KAPLAN.

ANDERSON DUNLOP, Solicitor, 49 Bath Street, Glasgow.

LEBOVITCH, Dealer, 165 Hospital
Street, Glasgow,
Witnesses to the Signatures of both

Subscribers.