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The Edinburgh Gazette

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TUESDAY, JANUARY 19, 1926.

The KING has been pleased to direct a Patent and Commission to be made and passed under the Seal appointed by the Treaty of Union to be kept and made use of in place of the Great Seal of Scotland appointing the Duke of Buccleuch and Queensberry, K.T., to be Lord Clerk Register of Scotland, in the room of the Duke of Montrose, K.T., deceased.

Scottish Office,
Whitehall,
15th January 1926.

GEORGE THE FIFTH, by the Grace of God, of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas King, Defender of the Faith, Emperor of India, Sovereign of the Imperial Service Order, to all to whom these Presents shall come: Greeting!

Whereas, by Warrants under Our Royal Sign Manual, dated the ninth day of March, one thousand nine hundred and twelve, the sixteenth day of June, one thousand nine hundred and twenty, and the seventeenth day of December, one thousand nine hundred and twenty-three, We were graciously pleased to Make, Ordain, and Establish Statutes and Ordinances for the government of the Imperial Service Order and the Imperial Service Medal, reserving to Ourselves, Our Heirs and Successors full power of annulling, altering, abrogating and augmenting, interpreting and dispensing with those Statutes by a notification under the Sign Manual of the Sovereign of the said Order:

And whereas We are minded to make certain amendments to the Statutes of the said Order:

Now We do by these Presents for Us, Our Heirs and Successors, abrogate the fourteenth and eighteenth clauses of the said Warrant of the ninth day of March, one thousand nine hundred and twelve, and in lieu thereof Make, Ordain, and Establish the following Statutes and Ordinances:—

Fourteenthly.—It is ordained that it shall be competent to Us, Our Heirs and Successors, by an Ordinance signed by the Sovereign and on the recommendation to that effect of one of Our Principal Secretaries of State whose Department the matter doth properly concern, to cancel and annul the appointment of any person to this Order, and that thereupon his name in the Register shall be erased; but that it shall be competent for the Sovereign to restore to the Order any person whose appointment may have been so cancelled and annulled when such recommendation has been withdrawn.

Eighteenthly.—It is ordained that it shall be competent for Us, Our Heirs and Successors, by an Ordinance signed by the Sovereign and on the recommendation to that effect of one of Our Principal Secretaries of State whose Department the matter doth properly concern, to cancel and annul the award of any Imperial Service Medal, and that thereupon the name of the recipient in the Register shall be erased; but it shall be competent for the Sovereign to restore the Medal to any person whose name may have been so erased, when such recommendation

has been withdrawn. And every person to whom the said Medal is awarded shall, before receiving the same, enter into an agreement to return the Medal if his name shall be erased as aforesaid.

And it is Our Will and Pleasure that these Statutes shall be taken and received as part and parcel of the Statutes of the said Order.

Given at Our Court at
this day of
one thousand nine hundred and twenty-six, in the sixteenth year of Our Reign.

By His Majesty's Command.

*Crown Office,
House of Lords, S.W.1,
14th January 1926.*

The KING has been pleased by Letters Patent under the Great Seal bearing date the 1st day of January 1926 to appoint:—

Sir Horace Perkins Hamilton, K.C.B.,
Arthur James Dyke, Esquire, C.B., C.B.E.,
William Young, Esquire, C.B., and
Charles John Tench Bedford Grylls, Esquire,
C.B.E.,

to be His Majesty's Commissioners of Customs and Excise.

*Lord Great Chamberlain's Office,
House of Lords, S.W.1,
January 15, 1926.*

All Peeresses, on announcing their intention of being present on the occasion of the opening of Parliament on Tuesday, February 2nd, will have places reserved for them if announcement be made at this office before four o'clock, on Friday, 29th January.

Peers' Eldest Sons, desiring seats in the Peers' Eldest Sons' Box, are requested to make a written or personal application at this office. No Strangers can be admitted except by ticket from the Lord Great Chamberlain.

Tickets for the interior of the House of Lords will be admitted at the Peers Entrance.

Tickets for the Royal Gallery at Victoria Tower Entrance.

The Doors will be opened at ten-thirty o'clock.

The Lord Great Chamberlain desires to give notice that the dress for Ladies attending the opening of Parliament on Tuesday, 2nd February, will be half-mourning.

LINCOLNSHIRE,
Great Chamberlain.

TENDERS FOR TREASURY BILLS AND TREASURY BONDS.

1. The Lords Commissioners of His Majesty's Treasury hereby give notice that Tenders will be received at the Chief Cashier's Office, at the Bank of England, on Friday the 22nd January 1926, at 1 o'clock, for

(a) Treasury Bills to be issued under the Treasury Bills Act, 1877, the National Debt Act, 1889, and the War Loan Acts, 1914-1919; and

(b) £4 per cent. Treasury Bonds, repayable at par on the 15th April 1933.

2. The maximum amount of Treasury Bills and Treasury Bonds to be issued will be £30,000,000. The amount of Treasury Bonds issued will not exceed £3,000,000, but subject to that limit the total amount issued will be divided between Bills and Bonds in such proportions as Their Lordships may determine.

TREASURY BILLS.

3. The Bills will be in amounts of £5000 or £10,000. They will be dated at the option of the Tenderer on any business day from Monday the 25th January 1926 to Saturday the 30th January 1926, inclusive, and will be payable at three months after date.

4. The Bills will be issued and paid at the Bank of England.

5. Each tender must be for an amount not less than £50,000, and must specify the date on which the Bills required are to be dated, and the net amount per cent. (being an even multiple of one penny) which will be given for the amount applied for. Separate Tenders must be lodged for Bills of different dates.

4 PER CENT. TREASURY BONDS, 1933.

6. The Bonds will be in denominations of £50, £100, £200, £500, £1000 and £5000, and will, as indicated in the Notice of 2nd October 1925, rank *pari passu* with those issued under the Prospectus of the 23rd March 1923. They will be dated at the option of the Tenderer on any business day from Monday the 25th January 1926 to Saturday the 30th January 1926, inclusive; the first dividend, payable on the 15th April 1926, will represent in the case of each Bond interest to that date from the date of the Bond.

7. Each Tender must be for an amount not less than £50,000, and must specify the date on which the Bonds required are to be dated, and the net amount per cent. (being an even multiple of one shilling) which will be given for the amount applied for. Separate Tenders must be lodged for Bonds of different dates.

8. Tenders must be made through a London Banker, Discount House or Broker.

9. The persons whose Tenders are accepted will be informed of the same not later than the following day, and payment in full of the amounts of the accepted Tenders must be made to the Bank of England by means of Cash or a Banker's Draft on the Bank of England not later than 2 o'clock (Saturday 12 o'clock) on the day on which the relative Bills or Bonds are to be dated.

10. In virtue of the provisions of Section 1 (4) of the War Loan Act, 1919, Members of the House of Commons are not precluded from tendering for these Bills and Bonds.

11. Tenders must be made on the printed forms which may be obtained from the Chief Cashier's Office, Bank of England.

12. The Lords Commissioners of His Majesty's Treasury reserve the right of rejecting any Tenders.

Treasury Chambers,
15th January 1926.

REGULATIONS.

In pursuance of the powers vested in Us by the provisions of The Pensions Commutation Acts, 1871-1882, We, the Lords Commissioners of His Majesty's Treasury, make the following Regulations:—

1. The basis of the Commutation shall, as from the date hereof, be the following Table, subject to an addition of years of age in the case of impaired lives:—

Age next birthday.	Number of years' purchase.	Present value of the Annuity of £100.	Age next birthday.	Number of years' purchase.	Present value of the Annuity of £100.
		£ s. d.			£ s. d.
21	15·317	1,531 14 0	51	11·271	1,127 2 0
22	15·225	1,522 10 0	52	11 065	1,106 10 0
23	15·133	1,513 6 0	53	10·854	1,685 8 0
24	15·040	1,504 0 0	54	10·638	1,063 16 0
25	14·946	1,494 12 0	55	10·419	1,041 18 0
26	14·851	1,485 2 0	56	10·195	1,019 10 0
27	14·754	1,475 8 0	57	9·968	996 16 0
28	14·655	1,465 10 0	58	9·737	973 14 0
29	14·454	1,455 8 0	59	9·503	950 6 0
30	14·452	1,445 4 0	60	9·267	926 14 0
31	14·349	1,434 18 0	61	9·028	902 16 0
32	14·242	1,424 4 0	62	8·787	878 14 0
33	14·129	1,412 18 0	63	8·544	854 8 0
34	14·013	1,401 6 0	64	8·299	829 18 0
35	13·892	1,389 4 0	65	8·054	805 8 0
36	13·767	1,376 14 0	66	7·808	780 16 0
37	13·635	1,363 10 0	67	7·561	756 2 0
38	13·500	1,350 0 0	68	7·316	731 12 0
39	13·359	1,335 18 0	69	7·071	707 2 0
40	13·213	1,321 6 0	70	6·826	682 12 0
41	13·061	1,306 2 0	71	6·584	658 8 0
42	12·906	1,290 12 0	72	6·343	634 6 0
43	12·746	1,274 12 0	73	6·105	610 10 0
44	12·579	1,257 18 0	74	5·870	587 0 0
45	12·406	1,240 12 0	75	5·638	563 16 0
46	12·231	1,223 2 0	76	5·409	540 18 0
47	12·049	1,204 18 0	77	5·185	518 10 0
48	11·862	1,186 4 0	78	4·965	496 10 0
49	11·670	1,167 0 0	79	4·749	474 18 0
50	11·473	1,147 6 0	80	4·538	453 16 0

2. Regulation Number One, made by the Treasury on the 30th July 1920, prescribing the Table on the basis of which commutation was to be calculated, is hereby revoked, without prejudice to anything done in pursuance of that Regulation.

(Sd.) W. COPE.
CURZON.

Treasury Chambers,
15th January 1926.

Foreign Office
September 18, 1925.

The KING has been graciously pleased to appoint:—

Sir Malcolm Arnold Robertson, K.B.E., C.M.G., to be His Majesty's Envoy Extraordinary and Minister Plenipotentiary to the Argentine Republic, and also His Majesty's Minister Plenipotentiary to the Republic of Paraguay.

Foreign Office
October 12, 1925.

The KING has been graciously pleased to appoint:—

Sir Beilby Francis Alston, K.C.M.G., C.B., to be His Majesty's Ambassador Extraordinary and Plenipotentiary to the United States of Brazil.

Foreign Office
November 25, 1925.

The KING has been graciously pleased to appoint:—

Archibald John Kerr Clark Kerr, Esquire, to be His Majesty's Envoy Extraordinary and Minister Plenipotentiary to the Republic of Guatemala, Honduras, Nicaragua and Salvador.

EXTRA GLASGOW CIRCUIT.
1926.

The Hon. LORD CONSTABLE and
The Hon. LORD MONCRIEFF.

Glasgow—Monday, 1st March 1926, at Eleven
o'clock forenoon.

J. M. HUNTER, Esq., *Advocate-Depute*.

Messrs. ALEXANDER RAE and V. S. M.
MARSHALL, *Clerks*.

Whitehall, January 6, 1926.

IMPERIAL SERVICE MEDAL.

His Majesty The KING has been pleased to
award the Imperial Service Medal to the follow-
ing officers:—

HOME CIVIL SERVICE.

Baggott, William Henry, Postman, Stour-
bridge.
Barnes, George, Postman, London Postal
Service.
Bennett, Ernest Frederick, Boundary
Examiner, Ordnance Survey, Southampton.
Bewick, Thomas, Postman, Sunderland.
Bishop, Charles Frederick, Leading Recorder,
H.M. Dockyard, Devonport.
Blackney, Harry Rogers, Postman, Plymouth.
Bowen, Henry Rhys, Engine Fitter, H.M.
Dockyard, Devonport.
Bowen, Thomas, Sorting Clerk and Tele-
graphist, Swansea.
Brown, Walter Philip, Engine Fitter, H.M.
Dockyard, Devonport.
Buckingham, Walter, Riveter, H.M. Dock-
yard, Chatham.
Buckland, Arthur James Dugard, Inspector of
Shipwrights, H.M. Dockyard, Chatham.
Burgess, Richard George, Skilled Labourer,
H.M. Dockyard, Chatham.
Burns, Catherine Anne, Sorting Clerk and
Telegraphist, Haddington.
Burns, Helen Bruce, Sorting Clerk and Tele-
graphist, Bridge of Allan Sub-Office,
Stirling.
Bushby, Reuben, Postman, London Postal
Service.
Carey, William, Iron Caulker, H.M. Dock-
yard, Chatham.
Carter, Harry, Foreman, Army Ordnance
Services, Woolwich.
Cheetham, Lily Rebarté, Counter Clerk and
Telegraphist, London Postal Service.
Clarke, George Henry, Sorter, London Postal
Service.
Coady, Thomas James Gerald, Preventive
Officer, Customs and Excise, Liverpool.
Collins, Frederick Cole, Plumber, Chargeman,
H.M. Dockyard, Portsmouth.
Coote, Bernard John, Officer, H.M. Prison,
Lincoln.
Corrin, James, Postman, Liverpool.
Cundy, Thomas Arthur, Overseer, Post Office,
Truro.
Davidson, John, Postman, Edinburgh.
Davison, Thomas, Overseer, London Postal
Service.
Deuchar, Simon, Postman, Edinburgh.

Dimeck, George Amabile, Skilled Workman,
Class II., Engineering Department, Post
Office.
Dolbear, Frederick John, Sorter, London
Postal Service.
Dollery, Frederick William, Officer, H.M.
Prison, Pentonville.
Drew, William John, Shipwright, H.M. Dock-
yard, Devonport.
Drury, Thomas, Assistant Inspector, Post
Office, Lincoln.
Duffield, Joseph Andrew Albert, Officer, H.M.
Prison, Leicester.
Dunnett, Spencer, Head Porter, London
Postal Service.
Edwards, George Henry, Overseer, London
Postal Service.
Edwards, George Walker, Postman, Liverpool.
Ely, John William, Shipwright, H.M. Dock-
yard, Chatham.
Field, James, Postman, Weybridge.
Fleet, John, Postman, Ellesmere Sub-Office,
Oswestry.
Furmage, William Alexander, Sorting Clerk
and Telegraphist, Newport, Isle of Wight.
Gay, John, Preventive Officer, Customs and
Excise, Gravesend.
Gibbs, Edwin, Postman, South Godstone Sub-
Office, Reigate and Redhill.
Gillard, Albert Edward, Postman, London
Postal Service.
Glaze, Frederick, Postman, Birmingham.
Goulburn, James, Overseer, Post Office,
Liverpool.
Gray, Peter, Postman, Edinburgh.
Green, Ebenezer, Sorting Clerk and Tele-
graphist, Luton.
Greensted, George Robert Stalwood, Recorder,
H.M. Dockyard, Sheerness.
Gregory, Charles Henry, Sorting Clerk and
Telegraphist, Birmingham.
Griffiths, Thomas Reynon, Chief Officer,
Class II., H.M. Prison, Shepton Mallet.
Grime, John, Postman, Liverpool.
Haig, Henry, Postman, Kirkcaldy.
Halliday, Henry Taylor, Assistant Inspector,
Post Office, Liverpool.
Hards, William, Overseer, London Postal
Service.
Harris, George Thomas, Porter, London Postal
Service.
Harvey, John Lovely, Chief Officer, Class II.,
H.M. Prison, Ipswich.
Haylett, Robert William Francis, Postman,
Downham Sub-Office, King's Lynn.
Hitchings, Mary Elizabeth, Telegraphist,
Central Telegraph Office.
Huntley, William, Postman, Edenbridge Sub-
Office, Tonbridge.
Hussey, Albert Henry, Postman, Trowbridge.
Hutchings, William Henry, Joiner Recorder,
H.M. Dockyard, Pembroke.
Kerswell, William Burner, Ropemaker, H.M.
Dockyard, Devonport.
Knowles, Arthur William, Porter, London
Postal Service.
MacBeath, John, Warder, Class I., H.M.
Prison, Peterhead.
Mace, William Henry, Postman, Cheltenham.
Mahoney, William Cornelius, Boilermaker,
Chargeman, H.M. Dockyard, Portsmouth.
Maker, William, Engine Fitter, Chargeman,
H.M. Dockyard, Chatham.
Meggitt, Samuel, Postman, Sheffield.

Miller, Ernest Walter, Storeholder, Army Ordnance Services, Woolwich.
 Molyneux, Frederick, Postman, Lowestoft.
 Monk, Charles William, Postman, Farnham.
 Morath, Frederick, Overseer, London Postal Service.
 Morris, George Walter Robert, Sorter, London Postal Service.
 Murphy, Joseph, Skilled Workman, Class II., Engineering Department, Post Office.
 Murray, Hector M'Phail, Telegraphist, Central Telegraph Office.
 Newbury, William Henry, Postman, Nottingham.
 Newnham, Frederick, Electrical Fitter, Chargeman, H.M. Dockyard, Portsmouth.
 Oakes, George, Overseer, London Postal Service.
 Oldham, William, Overseer, Post Office, Swansea.
 Painter, Eli, Shipwright, H.M. Dockyard, Chatham.
 Parker, Edward, Postman, Warwick and Leamington.
 Paterson, Isaac Gibb, Sorting Clerk and Telegraphist, Glasgow.
 Pegden, William Warman, Postman, Folkestone.
 Pennell, Alfred, Foreman, Royal Naval Armament Depot, Woolwich.
 Perkins, Alfred George, New Grade Schoolmaster, H.M. Prison, Pentonville.
 Price, William James, Assistant Inspector, Post Office, Falmouth.
 Pritchard, Thomas George, Postman, Dromore Sub-Office, Lisburn.
 Rea, Thomas John, Sorting Clerk and Telegraphist, Lurgan.
 Rendell, James Henry, Inspector, Post Office, Guildford.
 Rickard, Martin George Hurst, First Class Draughtsman, Admiralty.
 Rogers, William James, Fitter, Malta Yard.
 Rudd, George William, Sorter, London Postal Service.
 Sayer, Edward M'Kennon, Skilled Labourer, H.M. Dockyard, Chatham.
 Sears, Ernest Albert William, Coppersmith, Chargeman, H.M. Dockyard, Chatham.
 Simm, William, Overseer, Post Office, Ardrossan.
 Simmie, Robert Leighton, Head Warder, Duke Street Prison, Glasgow.
 Sloan, William Joseph, Overseer, Post Office, Glasgow.
 Smith, John Walter, Foreman of Fitters, Priddy's Hard, Gosport.
 Stocker, George Arthur, Sorter, London Postal Service.
 Thomas, Harry, Postman, Bath.
 Thompson, Ernest Lambert, Postman, Dereham.
 Thompson, Martha Zensbra, Matron, Class I., H.M. Prison, Cardiff.
 Tomkinson, John Arthur, Postman, St. Asaph Sub-Office, Rhyl.
 Walker, George Henry, Inspector, Engineering Department, Post Office.
 Warder, William Henry, Shipwright, Chargeman, H.M. Dockyard, Portsmouth.
 Wheeler, William, Stoker, Lodge Hill.
 Wilks, Frederick Sidney, Head Postman, London Postal Service.
 Williams, Albert Rowland, Assistant Superin-

tendent of Drawing, Ordnance Survey, Bristol.

Wilson, Alfred, Postman, Birmingham.

Wise, James Henry, Postman, Thatcham Sub-Office, Newbury.

AUSTRALIA.

Barnes, Edward, 3rd Class Inspector, New South Wales Police Force.

Littlejohn, Alfred E., 1st Class Inspector, New South Wales Police Force.

M'Bride, Edward, 3rd Class Sergeant, New South Wales Police Force.

Nelson, James, 3rd Class Inspector, New South Wales Police Force.

Pocock, Edward G., 2nd Class Sergeant, New South Wales Police Force.

Sproule, George M., 2nd Class Sergeant, New South Wales Police Force.

Sullivan, John T., 2nd Class Sergeant, New South Wales Police Force.

Carmody, Michael Joseph, Inspector, Queensland Police Force.

Carr, John, Acting Sergeant, Queensland Police Force.

Carroll, Patrick, Inspector, Queensland Police Force.

Clines, Thomas, Sergeant, Queensland Police Force.

Conway, Edward, Senior Sergeant, Queensland Police Force.

Daley, Mathias, Inspector, Queensland Police Force.

Doherty, Thomas, Senior Sergeant, Queensland Police Force.

Henry, Peter, Sergeant, Queensland Police Force.

O'Connor, Francis John, Inspector, Queensland Police Force.

Stone, Thomas Edward, Constable, Queensland Police Force.

Thompson, John Raphael, Sub-Inspector, Queensland Police Force.

Aldred, Isaac, Turner, Tasmanian Government Railways.

Bowskill, Henry, Night Watchman, Tasmanian Government Railways.

Burge, John Brandon, Storeman, Tasmanian Government Railways.

Cole, Anthony, Constable, Tasmanian Police Force.

COLONIES, PROTECTORATES AND MANDATED TERRITORIES.

Lake, George Barber, District Gaoler, Batkanu Northern Province, Sierra Leone.

Maartensz, Charles Edwin Alfred, Office Assistant to the Principal Medical Officer, Federated Malay States.

Ogle, John William Benjamin, Inspector, Public Works Department, Straits Settlement.

Khatib Koyan bin Abdullah, Penghulu, Setapak, Kuala Lumpur, Federated Malay States.

*Downing Street,
1st January 1926.*

The KING has been pleased to give directions for the appointment of Roger David Acton, Esq., to be a Puisne Judge of the Supreme Court of the Straits Settlement.

Board of Trade,
Great George Street,
London, S.W.1.

ORDER OF THE BOARD OF TRADE, DATED JANUARY 4, 1926, UNDER SECTION 7 OF THE GAS REGULATION ACT, 1920 (10 & 11 GEO. 5, c. 28), PRESCRIBING THE RATE OF CONTRIBUTION TO THE GAS FUND FOR THE YEAR 1926.

In pursuance of the powers conferred upon them by Section 7 of the Gas Regulation Act, 1920, the Board of Trade hereby prescribe that:—

1. The rate of contribution to the Gas Fund for the year 1926 shall be one shilling and one penny for each million cubic feet of gas sold during the year 1925.

2. Such contribution shall, on or before the 1st April 1926, be paid to the Board of Trade at Great George Street, London, S.W.1, by any Gas Undertakers with respect to whom an Order under the said Act shall have been made, by cheque made payable to the "Assistant Secretary for Finance, Board of Trade," and crossed "Gas Fund Account."

Dated the 4th day of January 1926.

PERCY ASHLEY,
An Assistant Secretary to the
Board of Trade.

TRADE BOARDS ACTS, 1909 AND 1918. VARYING OF MINIMUM RATES IN THE PAPER BAG TRADE.

The Paper Bag Trade Board (Great Britain) have issued a Notice dated 16th January 1926, setting out all the minimum rates of wages in operation, including certain minimum rates and conditions for Machine Tacklers and Male Learners which have been varied to take effect under an Order of the Minister of Labour as from 18th January 1926.

Information with regard to the Minimum Rates of Wages operative in the Trade under the Trade Boards Acts may be obtained on application to the Secretary, Paper Bag Trade Board (Great Britain), 1, Whitehall Gardens, London, S.W.1.

F. POPPLEWELL,
Secretary.

19th January 1926.

TRADE BOARDS.

TOY MANUFACTURING TRADE.

THE TRADE BOARDS (TOY MANUFACTURING) ORDER, 1926, SPECIAL ORDER, DATED JANUARY 15TH, 1926, MADE BY THE MINISTER OF LABOUR UNDER SECTIONS 1 AND 2 OF THE TRADE BOARDS ACT, 1918 (8 AND 9 GEO. 5 c. 32), ALTERING THE DESCRIPTION OF THE TOY TRADE CONTAINED IN THE APPENDIX TO THE TRADE BOARDS (TOY) ORDER, 1920.

Whereas the Minister of Labour (hereinafter referred to as the Minister) by a Special Order called the Trade Boards (Toy) Order, 1920, dated the 19th day of March 1920, applied the

Trade Boards Acts, 1909 and 1918, to the trade specified in the Appendix to the said Special Order;

And whereas it is provided by Sub-Section 1 of Section 2 of the Trade Boards Act, 1918, that every Special Order may be varied or revoked by a subsequent Special Order;

And whereas the Minister is of opinion that it is desirable to vary the said Special Order by altering the description of the trade specified in the Appendix thereto;

Now, therefore, the Minister by virtue of the powers conferred upon him by the Trade Boards Acts, 1909 and 1918, and of any other powers enabling him in that behalf hereby makes a Special Order varying the said Special Order:—

1. The description of the trade specified in the Appendix to the said Trade Boards (Toy) Order, 1920, shall be varied by the substitution therefor of the description set out in the Appendix to this Order.

2. This Order may be cited as the Trade Boards (Toy Manufacturing) Order, 1926.

Given under the Official Seal of the Minister of Labour this fifteenth day of January in the year one thousand nine hundred and twenty-six.

L. S.

H. J. WILSON,
Secretary,
Ministry of Labour.

APPENDIX.

TRADE.

1. DEFINITION.—Subject as hereinafter provided the Toy Manufacturing Trade shall consist of all work in connection with the making of children's toys when performed:—

(a) in a toy making establishment or in a perambulator making establishment, or

(b) in any other establishment by a worker who during the whole time that he works in any week in such other establishment is wholly employed on such work.

2. CONSTRUCTION.—For the purpose of this Appendix the following expressions shall have the meanings hereby respectively assigned to them, that is to say:—

"Toy making establishment" means an establishment, branch or department in which work in connection with the making of children's toys is the principal business carried on.

"Perambulator making establishment" means an establishment, branch or department in which the principal business carried on is the trade specified in the Trade Boards (Perambulator and Invalid Carriage) Order, 1919, or any amendment or variation thereof.

"Children's Toys" includes any part of such toys.

"Making of children's toys" includes the assembling of parts of such toys.

"Work in connection with the making of children's toys" includes all operations of sweeping up in any part of an establishment, branch or department mainly engaged upon work in connection with the making of such

toys, and packing, warehousing, despatching, stocktaking and any other such work in connection with children's toys when carried on in association or in conjunction with the making of such toys.

3. SAVING.—Notwithstanding any of the foregoing provisions of this Appendix, but without prejudice to the construction of any expression contained in those provisions, there shall not be deemed to be included in the Toy Manufacturing Trade any of the following operations, that is to say:—

(a) the making of sports requisites.

(b) the making from ceramic materials of dolls or dolls' parts, dolls' china, marbles or similar articles, when carried on in association with or in conjunction with the manufacture of other pottery.

(c) operations included in the trades specified in the Orders hereinafter mentioned or any amendments or variations thereof, that is to say:—

The Trade Boards (Hollow-ware) Order, 1913.

The Trade Boards (Sugar Confectionery and Food Preserving) Order, 1913.

The Trade Boards (Brush and Broom) Order, 1919.

The Trade Boards (Women's Clothing) Order, 1919.

The Trade Boards (Tailoring) Order, 1919.

The Trade Boards (Hat, Cap and Millinery) Order, 1919.

EXPLANATORY MEMORANDUM TO ACCOMPANY THE
TRADE BOARDS (TOY MANUFACTURING)
ORDER, 1926.

1. It has been represented to the Minister of Labour that it might prove of assistance to employers and workers and others concerned in the application of the Trade Boards Acts, 1909-1918, if, in suitable cases, when he makes an Order applying the Acts to a Trade for the first time or when he makes an Order Varying the existing description of a trade contained in an Order made under the said Acts, some information were given by a departmental Memorandum as to his understanding of the scope of the Order.

2. An authoritative interpretation of the Trade Boards Acts and/or of Orders made thereunder can be given only by the Courts of Law, and, on the understanding that any views which he may express provisionally as to the inclusion within, or exclusion from the scope of the Acts and/or Orders made thereunder of any trade, process, operation, article, or of any class of worker are given on the information at the time in his possession and are subject to revision in the light of further information, the Minister makes the following observations for the guidance of all concerned in the application of the Trade Boards (Toy Manufacturing) Order, 1926.

3. The Order of 1926 amends the description of the Toy Manufacturing trade contained in the Order of 1920, its main effect being to bring within the scope of the Board various fringes of the trade hitherto unscheduled. In particular, the manufacture of toy perambulators and other toys manufactured by per-

ambulator makers is transferred from the scope of the Perambulator and Invalid Carriage Board to that of the Toy Board.

The following explanation (which must not be taken as exhaustive) is given of the terms employed in the definition of the trade:—

General Principles of inclusion and exclusion.

PARAGRAPH 1.—The principles on which the definition is based are to be found in its first paragraph. Generally speaking, all work in connection with the making of children's toys is brought within the scope of the Board in two sets of circumstances (1) when carried on in an establishment, branch or department mainly so engaged or (2) when carried on by a worker so engaged, irrespective of the main work of the establishment, branch or department in which he is employed, provided in this case that the worker is wholly* so employed during his working hours in any week. In addition, in the case of perambulator making establishments, any toy work done in the establishment is brought within the scope of the Toy Board, whether the worker is employed on both types of work or not. Hitherto such work when it has been performed on toy perambulators or other similar toys, has been within the scope of the Perambulator and Invalid Carriage Board, and the present arrangement is the result of an agreement between the two Boards concerned.

Interpretation "Toys."

PARAGRAPH 2 contains interpretations of the terms used in the first part of the definition; only the following call for comment:—

While no precise definition of "children's toys" can be embodied in the Order of 1926, the term applies essentially to any article made for sale as a plaything for children. Toys of all classes, e.g., metal toys, wooden or other hard toys, soft and other stuffed toys, dolls, children's books of textile materials, requisites for table games, Christmas crackers, Easter eggs, toy musical instruments, &c., are of course included. There are, however, classes of articles (e.g., bats and balls) which are toys in certain circumstances only, e.g., according to the pattern made. A determining criterion in all such cases will be whether the article in question is made mainly for sale as a child's toy. If so, it is within the scope of the Board. The position is similar with regard to articles used for instructional or educational purposes. Children's toys are not excluded merely by reason of their being also used for those purposes.

It will be noted that under paragraph 2 of the definition, the expression "children's toys" includes any part of such toys. There is thus brought within the scope of the Order the making in a toy-making establishment, branch or department, of paste or other adhesive material, or nails, screws, nuts, hinges, catches or other similar articles used in the

* NOTE.—In interpreting the word "wholly" in the definition, the Minister does not propose to regard interruptions in the making of children's toys for insignificant periods as taking such making outside the scope of the Board.

assembling of toys. The making of such articles elsewhere may, however, be presumed not to form part of the toy-making trade and is therefore not included.

Assembling.

The assembling of parts of toys is considered to be an integral part of the making of toys and is therefore within the scope of the Order in the same circumstances in which toy manufacture in general is included. For instance, a firm which had an establishment, branch or department wholly or mainly engaged upon assembling parts of toys bought either from some other English firm or abroad or which employed a worker wholly upon such work, would thus be within the scope of the Order. By "assembling" is understood the putting together of parts in such a way that they cannot be separated afterwards without breaking the article. Such operations as the filling of Christmas stockings or the putting together of component parts of table games are not intended to be covered by the term "assembling." They are considered to be operations of "packing" and, as such, are within the scope of the Order only in the circumstances specified in paragraph 2. That is to say, such packing operations would be within the scope of the Order (and not otherwise) when performed in a toy-making establishment, branch or department, irrespective of whether the firm itself manufactured the stockings or parts thereof or not.

Avoidance of overlapping with other trades; Clothing, Pottery, Sports Requisites.

PARAGRAPH 3.—The object of this paragraph is to avoid overlaps with other trades; for example, in the absence of a provision of this kind, articles of clothing worn by children for the purpose of "dressing up" as Red Indians, policemen, nurses, &c., might be argued to be articles made for sale as children's playthings. Such articles are, however, in general, manufactured in the clothing trades and fall within the present scope of the appropriate Clothing Trade Board. A further example of this kind is the manufacture of a toy animal from sugar, which clearly forms part of the Sugar Confectionery trade, and is covered by the Sugar Confectionery Trade Board. In addition, in order to avoid encroaching upon the pottery trade, the manufacture of such articles as doll's heads from pottery is excluded when carried on in conjunction with the manufacture of other pottery, even though the workers are not interchangeably employed. If, however, an establishment were engaged exclusively on the manufacture of dolls' heads or other toys or parts thereof from pottery, such an establishment would, in the Minister's view, be a toy-making establishment, and fall within the scope of the revised definition. The express exclusion of the making of sports requisites not only emphasises the separate character of the Trade but is also in accordance with the criterion referred to above of exempting articles which are not made wholly or mainly for sale as children's playthings.

Ministry of Labour,
15th January 1926.

TRADE BOARDS.

PERAMBULATOR AND INVALID CARRIAGE TRADE.

THE TRADE BOARDS (PERAMBULATOR AND INVALID CARRIAGE) ORDER, 1926. SPECIAL ORDER, DATED JANUARY 15TH, 1926, MADE BY THE MINISTER OF LABOUR UNDER SECTIONS 1 AND 2 OF THE TRADE BOARDS ACT, 1918 (8 AND 9 GEO. 5 C. 32), ALTERING THE DESCRIPTION OF THE PERAMBULATOR AND INVALID CARRIAGE TRADE CONTAINED IN THE APPENDIX TO THE TRADE BOARDS (PERAMBULATOR AND INVALID CARRIAGE) ORDER, 1919.

Whereas the Minister of Labour (hereinafter referred to as the Minister) by a Special Order called the Trade Boards (Perambulator and Invalid Carriage) Order, 1919, dated the 20th day of October 1919, applied the Trade Boards Acts, 1909 and 1918, to the trade specified in the Appendix to the said Special Order;

And whereas it is provided by Sub-section I. of Section 2 of the Trade Boards Act, 1918, that every Special Order may be varied or revoked by a subsequent Special Order;

And whereas the Minister is of opinion that it is desirable to vary the said Special Order by altering the description of the trade specified in the Appendix thereto;

Now, therefore, the Minister by virtue of the powers conferred on him by the Trade Boards Acts, 1909 and 1918, and of any other powers enabling him in that behalf hereby makes a Special Order varying the said Special Order:—

1. The description of the Trade specified in the Appendix to the said Trade Boards (Perambulator and Invalid Carriage) Order, 1919, shall be varied by the substitution thereof of the description set out in the Appendix to this Order.

2. This Order may be cited as the Trade Boards (Perambulator and Invalid Carriage) Order, 1926.

Given under the Official Seal of the Minister of Labour, this fifteenth day of January in the year one thousand nine hundred and twenty-six.

L. S.

H. J. WILSON,
Secretary,
Ministry of Labour.

APPENDIX.

TRADE.

1. Subject to the provisions of this Appendix the following operations shall be operations of the Perambulator and Invalid Carriage Trade:—

(a) the making, wherever carried on, of perambulators, invalid carriages, folding push-cars, and the wheels or axles therefor;

(b) the making of the following articles for perambulators, invalid carriages, or folding push-cars when such making—

(i) is done in association or in conjunction with the making mentioned in subparagraph (a) above, or

(ii) constitutes the main business of the establishment, branch, or department, or

(iii) is done in a Toy-making establishment.

that is to say:—springs, tubular under-carriages, hood frames, bodies (including cane or wicker bodies), canopy frames, levers of all kinds, aprons, hood and canopy covers;

(c) the making of motor-cycle side-car bodies when done in an establishment, branch or department, in which the main business is any of the making mentioned in sub-paragraphs (a) and (b) above;

(d) the making of fittings or accessories for perambulators, invalid carriages, or folding push-cars when done (a) in association or in conjunction with any of the making specified above, or (b) in a Toy-making establishment;

(e) the repair of any of the articles, the making of which is an operation of the trade herein specified, when done in association with or in conjunction with such making.

2. All operations of packing, warehousing, despatching, stock-taking, and other similar operations and all operations of crate making when such operations are incidental to any of the operations referred to in the preceding paragraphs hereof shall be deemed to be operations of the Perambulator and Invalid Carriage Trade.

3. Notwithstanding anything in this Appendix the following operations shall not be operations of the Perambulator and Invalid Carriage Trade:—

(a) the manufacture of self-propelled chain or lever-driven or mechanically propelled invalid carriages or parts thereof;

(b) operations included in the Trade Boards (Toy) Order, 1920, or any amendment or variation thereof.

4. For the purpose of this Appendix—

(a) the expression "invalid carriages" shall include spinal carriages;

(b) the expression "perambulators" shall not include Toy perambulators;

(c) the making of hood and canopy covers shall include the covering or re-covering of hoods and canopies;

(d) "Toy-making establishment" means an establishment, branch, or department, in which the main business is the work specified in the Trade Boards (Toy) Order, 1920, or any amendment or variation thereof.

EXPLANATORY MEMORANDUM TO ACCOMPANY THE TRADE BOARDS (PERAMBULATOR AND INVALID CARRIAGE) ORDER, 1926.

1. It has been represented to the Minister of Labour that it might prove of assistance to employers and workers and others concerned in the application of the Trade Boards Acts, 1909-1918, in suitable cases, when he makes an Order applying the Acts to a trade for the first time or when he makes an Order varying the existing description of a trade contained in an Order made under the said Acts, some information were given by a departmental memorandum as to his understanding of the scope of the Order.

2. An authoritative interpretation of the Trade Boards Acts and/or of Orders made thereunder can be given only by the Courts of Law and, on the understanding that any views

which he may express provisionally as to the inclusion within or exclusion from the scope of the Acts and/or Orders made thereunder of any trade, process, operation, article, or of any class of worker, are given on the information at the time in his possession, and are subject to revision in the light of further information, the Minister makes the observations which follow in paragraph 3 below for the guidance of all concerned in the application of the Trade Boards (Perambulator and Invalid Carriage) Order, 1926.

3. The Order of 1926 amends the Order of 1919, and the principal effect of the amendment is to bring in various fringes of the trade which were not previously specified.

PARAGRAPH 1 (a) and (b).

The work included in these sub-paragraphs is in general that included in the 1919 Order. The manufacture of such parts of Perambulators as Springs, Tubular Under Carriages, Hood Frames, Bodies, Canopy Frames and Levers, and the making of Aprons, Hood or Canopy Covers including the covering or re-covering of Hoods or Canopies (see also paragraph 4 (c) of the definition) is now, however, included where it is the main business of the establishment, branch, or department in which it is performed as well as when the work is done directly in association with or in conjunction with the making of perambulators, invalid carriages, &c. It is also included when done in toy-making establishments. The reason for this inclusion is that this work is understood to form an integral part of the Perambulator Trade although the firms concerned may, in some cases, not manufacture any completed Perambulators.

PARAGRAPH 1 (c).

The manufacture of motor cycle side-car bodies which was within the scope of the original definition when carried on in association with the manufacture of perambulators, invalid carriages or folding push-cars, is now included only when carried on in establishments or departments mainly engaged in the perambulator and invalid carriage trade. It was not the intention of the original definition to bring within the scope the making of these bodies when their manufacture constituted the main business of the establishment or department and the making of the perambulators, &c., was an occasional or subsidiary part of the business and the opportunity has been taken in the new definition to make the position clearer.

PARAGRAPH 1 (d).

This sub-paragraph specifies work which is held to be part of the Perambulator Trade when carried on (a) in association with the manufacture of Perambulators, Invalid Carriages, Folding Push-Cars and integral parts thereof, or (b) in establishments or departments mainly engaged in the Toy Trade. The operations when carried on as at (a) above were already covered by the Order of 1919. The two Boards agreed that the manufacture of Perambulator Fittings or Accessories by Toy firms should be covered by the Perambulator Board. The phrase "fittings or accessories" should be understood to cover everything made for a perambulator other than the parts specified in paragraph 1 (b) of the definition.

An important difference is, that the manufacture of the toys specified in inclusion (e) of the 1919 Order is not now covered, but by an Order of even date is included within the revised scope of the Toy Trade Board. This amendment is the result of an agreement reached by the two Boards after exhaustive consideration of the circumstances (see also Note above).

PARAGRAPH 2.

Apart from the fact that stocktaking and crate making are now definitely included, this paragraph is the same as inclusion (f) of the 1919 Order and appears to call for no comment.

PARAGRAPH 3.

The object of this paragraph is to avoid overlaps with other trades, self-propelled chain or lever driven and mechanically propelled invalid carriages, being understood to form part of the cycle trade.

As regards sub-paragraph (b), see note on paragraph 1 (d) above.

Ministry of Labour,
15th January 1926.

MINISTRY OF LABOUR.

UNEMPLOYMENT INSURANCE ACTS,
1920 TO 1925.
ORDERS.

The Minister of Labour hereby gives notice that he has made the following Orders under the Unemployment Insurance Acts, 1920 to 1925:—

The Unemployment Insurance (Subsidiary Employments) Special Order, 1925, dated November 28, 1925, published as Statutory Rules and Orders, 1925, No. 1323.

The Unemployment Insurance Inclusion Order, 1925, dated December 23, 1925, published as Statutory Rules and Orders, 1925, No. 1367.

Copies of the Orders may be purchased, either directly or through any bookseller, from His Majesty's Stationery Office at the following addresses:—Austral House, Kingsway, London, W.C.2; 28 Abingdon Street, London, S.W.1; York Street, Manchester; 1 St. Andrew's Crescent, Cardiff; or 120 George Street, Edinburgh.

HARROW ROBERTSON STEAM FISHING CO.
LTD. (in Liquidation).

NOTICE is hereby given that, in pursuance of Section 195 of the Companies (Consolidation) Act, 1908, a General Meeting of the Harrow Robertson Steam Fishing Company Limited (in Liquidation) will be held within the Registered Office of the Company, Regent Road, Aberdeen, on Monday the 22nd day of February 1926, at 12 o'clock noon, for the purpose of having laid before the Meeting the account of the Liquidator, showing the manner in which the winding up has been conducted and the property of the Company disposed of, and of hearing an explanation thereof given by the Liquidator. The Company will be asked to declare by Extraordinary Resolution how the books, accounts, and documents of the Company and the Liquidator are to be disposed of.

Dated the 16th day of January 1926.

JOHN ALEX. HARROW, Liquidator.

To the Creditors and other Persons interested in the Succession of the Deceased ANDREW CAIRNS, Joiner, Baldiesburn, Muckhart.

A PETITION has been presented in the Sheriff Court of Perth, at Dunblane, under the Bankruptcy (Scotland) Act, 1913, Section 163, at the instance of Thomas Cairns, Farmer, Downiesdrum, Blairingone, in the Parish of Fossoway, and County of Kinross, being the Heir-at-Law of the deceased and one of his next-of-kin, craving the appointment of a Judicial Factor upon the Estate of the said Andrew Cairns, who died on 20th November 1925, having left no Settlement appointing Trustees or other parties to manage his Estate. All parties interested are required to lodge Answers to the Petition, if so advised, in the hands of the Sheriff Clerk, at Dunblane, within fourteen days after publication hereof.

J. B. HAIG, W.S., County Buildings,
Alloa, Petitioner's Agent.

To the Creditors and other Persons interested in the Succession of the Deceased JAMES NAPIER WALKER, Merchant, Valuator, &c., 150 Renfield Street, Glasgow.

A PETITION has been presented to the Sheriff of Lanarkshire, at Glasgow, by The Scottish Assets Company Limited, incorporated under the Companies Acts, 1862 to 1886, and having their Registered Office at No. 121 St. Vincent Street, Glasgow, a Creditor

to the amount required, the said deceased having left no Settlement appointing Trustees or other parties having power to manage his Estate, praying, under the Act 3 and 4 Geo. V. Cap. 20, Section 163, for the appointment of a Judicial Factor upon said Estate; and which Petition will be again moved in Court within the Chambers of Mr. Sheriff-Substitute Fyfe, County Buildings, Glasgow, on or after the fourth day of February 1926, at three o'clock afternoon. Of all which Intimation is hereby given.

DAVID INGLIS, Writer, 223 West
George Street, Glasgow, Petitioners' Agent.

18th January 1926.

A PETITION having been presented to the Lord Ordinary officiating on the Bills at the instance of George Younger & Son Limited, Meadow and Candleriggs Breweries, Alloa, for Sequestration of the Estates of JOHN CRONIN, otherwise JOHN ALEXANDER CRONIN, Royal Hotel, Innellan, his Lordship of this date granted Warrant for citing the said John Cronin, otherwise John Alexander Cronin, to appear in Court on the seventh day next after citation if within Scotland, and on the fourteenth day next after citation if furth of Scotland, to show cause why Sequestration of his Estates should not be awarded; of all which Intimation is hereby made.

PAIRMAN, MILLER, & MURRAY, Agents.

50 Queen Street, Edinburgh,
19th January 1926.

A PETITION having been presented to the Sheriff of Lanarkshire, at Glasgow, at the instance of Henry Grindlay & Son, Funeral Undertakers, 92 Plantation Street, Glasgow, for the Sequestration of the Estates of ALEXANDER THOMSON, Funeral Undertakers, 689 Govan Road, Govan, Glasgow, and GEORGE THOMSON, one of the known Partners, as such Partner, and as an Individual, the Sheriff-Substitute of this date granted Warrant for citing the said Alexander Thomson and George Thomson to appear in Court on an *inducia* of seven days from the date of citation, to show cause why Sequestration of their Estates should not be awarded; of all which Intimation is hereby given.

GEO. E. PRICE, Solicitor, 205 Hope
Street, Glasgow, Pursuers' Agent.

16th January 1926.

THE Estates of JAMES FRASER BENSTON, Merchant and Farmer, Newark, in the Island of Eday and County of Orkney, were Sequestrated on 14th January 1926, by the Sheriff of Caithness, Orkney, and Shetland, at Kirkwall.

The first Deliverance is dated 29th December 1925. The Meeting to elect the Trustee and Commissioners is to be held at 12 o'clock noon, on Friday the 29th day of January 1926, within the Sheriff Court Buildings, Kirkwall. A Composition may be offered at this Meeting.

The Sheriff has ordered that the Sequestration shall proceed as a Summary Sequestration, in terms of the Bankruptcy (Scotland) Act, 1913.

The date on or before which Creditors must lodge their oaths and grounds of debt to entitle them to the first Dividend will be intimated in the Gazette Notice calling the second Meeting of Creditors.

All future advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

WM. DAVIE, Solicitor, 31 Albert Street, Kirkwall, Agent.

THE Estates of THOMAS CRAVEN, Commission Agent, 42 North Bridge, Edinburgh, formerly carrying on business as a General Merchant under the Firm name of REID, EVANS, & COMPANY, at Shanghai, of which Firm he was the sole Partner, were Sequestrated on the fifteenth day of January nineteen hundred and twenty-six, by the Court of Session.

The first Deliverance is dated the fifteenth day of January 1926.

The Meeting to elect the Trustee and Commissioners is to be held at 11 o'clock, on Tuesday the 26th day of January 1926, within Dowell's Rooms, No. 18 George Street, Edinburgh. A Composition may be offered at this Meeting; and to entitle Creditors to the first Dividend their oaths and grounds of debt must be lodged on or before the 15th May 1926.

All future advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

Ross & Ross, S.S.C., 26 York Place, Edinburgh, Agents.

THE Estates of ROBERT SMITH, Grocer, Wine, and Spirit Merchant, 87-89 Milnbank Road, Dundee, were Sequestrated on the 15th day of January 1926, by the Sheriff of Forfarshire, at Dundee.

The first Deliverance is dated the 31st day of December 1925.

The Meeting to elect the Trustee and Commissioners is to be held at two o'clock afternoon, on Wednesday the 27th day of January 1926, within the Royal British Hotel, Dundee. A Composition may be offered at this Meeting; and to entitle Creditors to the first Dividend their oaths and grounds of debt must be lodged on or before the 15th day of May 1926.

All future advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

GEO. E. PRICE, Writer, 205 Hope Street, Glasgow, Agent.

THE Estates of ALEXANDER SCOTT, six Zetland Place, Lochgelly, were Sequestrated on fifteenth January nineteen hundred and twenty-six, by the Sheriff of Fife and Kinross, at Dunfermline.

The first Deliverance is dated twenty-second December nineteen hundred and twenty-five.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Thursday the twenty-eighth day of January nineteen hundred and twenty-six, within St. Margaret's Hall, Dunfermline. A Composition may be offered at this Meeting.

The Sheriff has ordered that the Sequestration shall proceed as a Summary Sequestration.

The date on or before which Creditors must lodge their claims to entitle them to a first Dividend will be advertised in the second Gazette Notice.

All future advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

MACBAIN & MACDONALD, Solicitors, Commercial Bank Buildings, 104 High Street, Dunfermline, Agents.

THE Estates of DAVID CARRUTHERS, Red Row, Currie, were Sequestrated on sixteenth January nineteen hundred and twenty-six, by the Sheriff of the Lothians and Peebles, at Edinburgh.

The first Deliverance is dated sixteenth January nineteen hundred and twenty-six.

The Meeting to elect the Trustee and Commissioners is to be held on the twenty-ninth day of January nineteen hundred and twenty-six, at two-thirty o'clock afternoon, within Dowell's Rooms, eighteen George Street, Edinburgh. A Composition may be offered at this Meeting.

The Sheriff has ordered that the Sequestration shall proceed as a Summary Sequestration, in terms of the Bankruptcy (Scotland) Act, 1913.

The date on or before which the Creditors must lodge their claims to entitle them to a first Dividend will be advertised in the second Gazette Notice.

All future advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

ARCH. MENZIES & WHITE, W.S., 22 Rutland Street, Edinburgh, Agents.

SUMMARY SEQUESTRATION of JOHN D. YOUNG, 116 Hope Street, Glasgow.

JOHAN PATRICK MAGENNIS, Corporate Accountant, 114 West Campbell Street, Glasgow, has been elected Trustee on the Estate; and Alexander Bell Ferguson, Solicitor, 7 Royal Bank Place, Glasgow, James W. Graham, 40 St. Enoch Square, Glasgow, and James Sneddon, 62 West Nile Street, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place within the Chambers of Mr. Sheriff Fyfe, County Buildings, 70 Hutcheson Street, Glasgow, on Thursday the fourth day of February 1926, at 2.30 o'clock afternoon. The Creditors will meet within the Offices of the Trustee at 114 West Campbell Street, Glasgow, on Thursday, fourth day of March 1926, at 3 o'clock afternoon. To entitle Creditors to participate in the first Dividend their oaths and grounds of debt must be lodged with the Trustee on or before the 11th day of February 1926.

J. P. MAGENNIS, Trustee.

114 West Campbell Street, Glasgow,
20th January 1926.

SEQUESTRATION of JAMES JOHNSTON, sometime Sheet Metal Manufacturer, 61 Well Road, Glasgow, and residing at Westmount, Bearsden, thereafter residing at 17 Newton Street, Glasgow, and thereafter at 264 Bath Street, Glasgow, and now residing abroad.

I HEREBY call a Meeting of Creditors in the above Sequestration to be held within the Chambers of Messrs. Craston Thomson & Allison, Chartered Accountants, 219 St. Vincent Street, Glasgow, on Thursday, 4th February 1926, at 12 o'clock noon, to consider as to an application to be made by me for my discharge.

J. ALLISON, Jr., Trustee.

In the SUMMARY SEQUESTRATION of JANET R. YOUNG or GORDON, carrying on business as JANET R. YOUNG, Draper, 33 Brook Street, Dundee.

I PETER M'NAUGHTON, Accountant, Dundee, hereby give notice, in terms of the Bankruptcy (Scotland) Act, 1913, that I have received from the Accountant of Court a Certificate that I am entitled to obtain my discharge; and that the Sheriff of Forfarshire, at Dundee, has fixed the twenty-ninth day of January 1926, at ten-thirty o'clock forenoon, within the Sheriff Court House at West Bell Street, Dundee, as a Diet for hearing and disposing of objections to my discharge.

P. M'NAUGHTON, Trustee.

SUMMARY SEQUESTRATION of WILLIAM CRAIG DRUMMOND, residing at 3 Glasgow Street, Hillhead, Glasgow.

JOHN STEEL GAVIN, JUNIOR, Accountant, 58 West Regent Street, Glasgow, Trustee in above Sequestration, hereby gives notice, in terms of the Bankruptcy (Scotland) Act, 1913, that he has obtained from the Accountant of Court a Certificate that he is entitled to obtain his discharge; and that the Sheriff of Lanarkshire, at Glasgow, has fixed Tuesday, 2nd February 1926, at 10.30 a.m., within the Sheriff Court, Glasgow, as a Diet for hearing and disposing of objections to his discharge.

JOHN S. GAVIN, Jr., Trustee.

15th January 1926.

SEQUESTRATION of ROBERT MONRO FLEMING, Draper, Rutherglen.

THE Trustee hereby intimates that a second Dividend of 7s. per £ on the ordinary claims will be paid within the Offices of Messrs. Richardson & Lawson, C.A., 154 St. Vincent Street, Glasgow, on the 1st day of March 1926.

T. W. RICHARDSON, C.A., Trustee.

154 St. Vincent Street, Glasgow,
14th January 1926.

NOTICE.

SEQUESTRATION of Mrs. MARGARET GARDNER, Woodside Farm, Forrestfield, Airdrie.

As Trustee on this Estate, I hereby intimate that an account of my intrusions with the Funds of the Estate, brought down to 14th July 1925, has been examined by the Commissioners and found correct, and that they have declared a first and final Dividend, payable within my Office here on 19th March 1926.

WILLIAM H. JARDINE, Trustee.

Coatbridge, 16th January 1926.

SEQUESTRATION of THOMAS YOUNG CLEGHORN, Tweed Manufacturer, sole Partner of the Holm Mills Tweed Company, Holm Mills, Inverness.

THE Trustee hereby intimates that the accounts of his intrusions with the Funds of the Estate, brought down to 4th January 1926, has been audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period.

RODERICK MACLEAN, C.A., Trustee.

1 Lombard Street, Inverness,
15th January 1926.

NOTICE.

THE Fruiterer's Business carried on by **MRS. ANNIE N. M'GREGOR** at 81 Clarkston Road, Cathcart, Glasgow, has been sold and transferred, as at eighteenth January 1926, to the Subscriber Miss Isabella F. Gilmour.

The said Mrs. Annie N. M'Gregor will collect all sums due to, and pay all debts due by, the Business prior to the date of transfer.

The Subscriber Miss Isabella F. Gilmour will carry on said Business in future at the same address under her own name.

ANNIE M'GREGOR.

ISABELLA F. GILMOUR.

Witnesses to the Signatures of the said Mrs. Annie N. M'Gregor and Miss Isabella F. Gilmour—

A. GEMMILL, 81 Bath Street, Glasgow, Writer.

JOHN G. SHAUGHNESSY, 81 Bath Street, Glasgow, Law Apprentice.

Glasgow, 18th January 1926.

THE Firm of **GOW, HARRISON, & COMPANY**, eight Gordon Street, Glasgow, has been **DIS-SOLVED**, of mutual consent, as at thirty-first December nineteen hundred and twenty-five, by the retirement of Walter Graham Forsyth.

The remaining Partners, Leonard Gow, William M'Innes, Ion Robinson Harrison, and Leonard Harper Gow, will continue to carry on the Business under the same Firm name, and will collect all sums due to the Firm and discharge its liabilities.

LEONARD GOW.

W. G. FORSYTH.

W. M'INNES.

ION R. HARRISON.

L. HARPER GOW.

GEO. MACFARLANE, Witness, 8 Gordon Street, Glasgow, Cashier.

JEAN DONALDSON, Witness, 8 Gordon Street, Glasgow, Book-keeper.

THE BANKRUPTCY ACT, 1914.

FROM THE LONDON GAZETTE.

RECEIVING ORDERS.

G. Bonnet, 2A Camden Road, London, electrical contractor and general engineer.

G. W. Godby, late of 151 Canterbury Road, Kilburn, London, boot retailer, and whose present whereabouts the petitioning creditors have been unable to ascertain.

A. Golding (trading as A. Golding & Co.), 17 Hatton Garden, and 44 Moresby Road, Upper Clapton Road, both London, jeweller and dealer in watches and jewellery.

G. S. Heale (male), of 47 Essex Street, Strand, London.

H. D. Higham & Company, 30 and 32 Ludgate Hill, London, E.C., paper agents and merchants.

Isaac Jacobowitz (also called Isaac Jacobs), 15 Shore Road, Hackney, London.

Herbert Frederick Kettle, 138 Harrow Road, London, motor mechanic.

Edward Arthur Luckman, 6 Berwick Street, Westminster, London, lately residing at The Hampden Club, King's Cross, London, journalist.

Hyman Lush, trading as H. Lush & Co., 87 and 88 Long Lane, Aldersgate Street, London, E.C., and of 198 Upper Clapton Road, Clapton, London, wholesale costume manufacturer.

Maxalding (Monte Saldo), sued as a firm, of 40 Pall Mall, London, S.W.1, advertising agents.

Alice Race, 62 Camilla Road, Bermondsey, London, widow.

Alfred Louis Van den Kerckhove, 81 Cannon Street, lately residing at 55 Whitworth Road, Norwood, both London.

Frederick Swift, 332 Hough Lane, Wombwell, near Barnsley, Yorkshire, builder and contractor.

John Frederick Staniforth, 25 Central Beach, Blackpool, in the county of Lancaster, wireless salesman, and previously residing at 4 Westbourne Grove, Scarborough, in the county of York, and carrying on business at 41 Victoria Road, Scarborough aforesaid, as a confectioner.

James Davis, 25 Queen Street, and lately of 26 Bridge Street, Heywood, Lancs, greengrocer.

Joshua Mayoh, 84 Cloister Street, and Cooper Street, Bolton, joiner and builder.

Samuel Frederick Appleby, 194 Lumb Lane, in the city of Bradford, art and antique dealer.

Cyril James Smith, 46 Alexandra Road, Worthing, Sussex, clerk in holy orders.

Frank Arthur Keeler, and Percy Keeler, trading as Keeler Bros., both of 89 Staple Hill Road, Fish Ponds, Bristol, pawnbrokers.

Douglas Henry Bentley, 20 Holding, in the parish of Rolleston, in the county of Stafford, smallholder.

Edward John Cambridge Fassam, 51 Muswell Hill, London, N.10, and lately residing at No. 3 Flat,

- Carlton Avenue, Broadstairs, in the county of Kent, and carrying on business at 70 High Street, Broadstairs aforesaid, tailor.
- William Henry Thomas, of Rudry House, Rudry, Caerphilly, in the county of Glamorgan, farmer and cattle dealer.
- Ruth Glaister (widow), lately residing at 52 Castle Street, in the city of Carlisle, confectioner, and lately carrying on business at 52 Castle Street, Carlisle aforesaid.
- Ernest Jackson Moore Seabrook, 104 Longbridge Road, Barking, Essex, engineer.
- W. Stewart, Manor Cottages, Squirrels Heath, Romford, Essex, builder.
- Benjamin Roberts, formerly of Prestbury Park Road, Cheltenham, racehorse trainer, but now of 3 Portland Terrace, Cheltenham.
- Bernard Howarth, of Flint, in the county of Flint, hay, straw, potato, and general merchant.
- William Jackson, residing at 227 Old Bank Road, Dewsbury, in the county of York, and carrying on business at the Market, Dewsbury aforesaid, as a market salesman.
- Robert William Hudson, lately residing and carrying on business at 31 King Street, Spennymoor, in the county of Durham, travelling draper.
- James Harold Letten Lawrence, 115 Park Street, Great Grimsby, marine engineer, lately carrying on business in partnership with Thomas Sowerby, as "Sowerby & Lawrence," at Fish Docks, Great Grimsby, fishing vessel owners.
- George Morgan, 9 Greenwich Road, Greenwich, Kent, baker.
- Thomas Lawrence Burrows, 41 Bedford Street, Wisbech Saint Peter, in the Isle of Ely, in the county of Cambridge, fruit commission agent and nurseryman.
- George Towers Christie, residing at 128 Wharnciffe Street, carrying on business at 68 Goodwin Street, and formerly carrying on business under the style of "The Central Building Co." at Little Queen Street, afterwards at 3 South Street, as "G. T. Christie," all in the city and county of Kingston-upon-Hull, builder and contractor.
- William Arthur Baines, lately residing at 19 Stanmore View, Burley, but now residing at 13 Crag-side Mount, Kirkstall, both in the city of Leeds, commercial traveller.
- Charles Walley, residing at Meadow Style Cottage, Brown Lees, Biddulph, in the county of Stafford, contracting collier, formerly poultry dealer.
- John Frederick Carr, 89 Aston Avenue, Fallowfield, Manchester, electrical goods agent.
- Rosa Percival, 7 Station Road, Winsford, in the county of Chester, furniture dealer (widow).
- William Hitchen Renshaw, residing at 64 Middlewich Road, Northwich, in the county of Chester, and carrying on business at 146 Witton Street and 64 Middlewich Road, Northwich aforesaid, boot and shoe dealer.
- Edward Gregory Heathcote, residing at 95 Avenue Road, Gateshead, carrying on business at 24 and 26 Half-Moon Lane, Gateshead aforesaid, as an auctioneer and valuer, and under the name of Edward Gregory, as a house furnisher, at 60 Ellison Street, Jarrow, all in the county of Durham.
- Douglas Walter Kemp, of Fardish House, Fardish, in the county of Bedford, bus conductor, lately carrying on business at Fardish aforesaid, as a motor charabanc proprietor.
- Stanley Norman List, Dane Court Lodge, Church Road, Parkstone, in the county of Dorset, formerly of Hill Butts, Wimborne, and lately of the Phoenix Hotel, Gillingham, both in the said county of Dorset, farmer.
- Charles Lister, "Two Stones," Rickmansworth, in the county of Hertford.
- Adelaide Jane Gifford (widow), residing and carrying on business at "Grasmere," 19 Wellington Street East, Higher Broughton, Salford, in the county of Lancaster, boardinghouse keeper.
- Julius Lazerson (trading as the Manchester Mungo Company), residing at 2 Grange Avenue, Chapel-town, Leeds, in the county of York, and carrying on business at William Street, Salford, in the county of Lancaster, as a woollen and cotton rag merchant, under the business name of "The Manchester Mungo Company."
- Ramsden Cowling, 121 Wallace Road, Sheffield, in the county of York, station master, and Arthur Taylor, 92 Vale Road, Sheffield aforesaid, coal merchant, trading together in copartnership as the Parkwood Coal Co., at Neepsend Station, Parkwood Road, Sheffield aforesaid, and at 33 Park Station, Sheffield aforesaid.
- Samuel Edelstein, residing at 100 Grenville Street, Stockport, in the county of Chester, and carrying on business at The Market Hall, Stockport aforesaid, Cross Lane Market, Salford, in the county of Lancaster, and Altrincham Market, in the county of Chester, as a dealer in furs and drapery.
- Edwin John Finch, residing at 12 Alfred Street, Redcar, in the county of York, and carrying on business at Newtown Avenue, Stockton-on-Tees, in the county of Durham, as a boot and shoe maker and repairer.
- Charles Frederick Grainger, residing and carrying on business at 57 High Street, Lingdale, in the county of York, lately residing at 94 High Street, Lingdale aforesaid, and lately carrying on business at 24 and 51 High Street, Lingdale aforesaid, as a general dealer.
- Hobart Pasha Honey, residing at Albert House, Gloucester Place, Mumbles, in the county borough of Swansea, builder.
- William Charles Warfield, residing and carrying on business at 77 Excelsior Street, Waunllwyd, Monmouthshire, general dealer.
- James Henry Thomas, 42 Bay View Terrace, Penzance, Cornwall, carrying on business at 6 The Terrace, Penzance aforesaid, and at Sennen Cove, Cornwall, under the style of J. H. Thomas & Co., tobacconist, stationer, grocer, and refreshment housekeeper.
- John Richard Barker, residing and carrying on business at Tanshelf House, Front Street, Pontefract, also carrying on business at 183 Kirkgate, Wakefield, formerly residing and carrying on business at Gillygate, Pontefract aforesaid, all in the county of York, wireless dealer.
- John Pashley, 6 Nuff Street, Tanshelf, Pontefract, in the county of York, farm horseman, late farmer, lately residing at 4 King Street, Pontefract, and formerly residing and carrying on business at Park Grange Farm, Pontefract aforesaid.
- William Henry Walker, residing and carrying on business of a farmer, at Hinning House, Birkby, Ravenglass, in the county of Cumberland.
- George Causey, of Springfield Road, Wigan, in the county of Lancaster, lately carrying on business at 57 Wallgate, Wigan aforesaid, under the name or style of Hargreaves & Company, jeweller and antique dealer.
- Arthur Thomas Wynne, Hadley, near Droitwich, Worcestershire, grist miller.

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