AS Trustee on the Sequestrated Estate of JOHN MUNRO and WILLIAM MUNRO, Farmers, Joint Tenants of and carrying on business at Gordonhall Farm, Pittenweem, and the said John Munro and William Munro, both Farmers residing there, as Joint Tenants, Partners, and as Individuals, I have the intimate that the accounts of my introducions hereby intimate that the accounts of my intromissions with the Funds of the Estate, brought down to 3rd March 1926, have been audited by the Commissioners, and that a Dividend will be paid within the Chambers of Romanes & Munro, C.A., 50 Frederick Street, Edinburgh, on 3rd May 1926.

CHARLES J. MUNRO, C.A., Trustee.

SUMMARY SEQUESTRATION of JAMES DAVIS, Dairyman, 171 Allison Street, Glasgow, residing at 158 Allison Street, Crosshill, Glasgow.

AVID WILSON LOCHHEAD, Chartered Accountant, Glasgow, Trustee, hereby intimates that a first and final Dividend will be paid at the Chambers of Messrs. Davies, Dunn, & Company, C.A., 168 St. Vincent Street, Glasgow, on 20th April 1926. To entitle Creditors who have not already lodged their claim to participate in this Dividend their oaths and grounds of debt should be lodged with the Trustee before 5th April 1926.

D. W. LOCHHEAD, C.A., Trustee.

168 St. Vincent Street, Glasgow, 18th March 1926.

To the Creditors on the Sequestrated Estates of ALISON LEITCH, Wholesale Manufacturer and Warehouseman in Glasgow, and residing at 204 Copland Road, Ibrox there.

A LISON LEITCH, above designed, has presented a Petition to the Sheriff of Lanarkshire, at Glasgow, to be discharged of all debts contracted by him prior to the date of his Sequestration, of which Intimation is hereby made in accordance with an Order of the Sheriff-Substitute (Mr. Fyfe), dated 17th Merch 1996 17th March 1926.

> NEWLANDS & WARNER, Writers, 135 Vincent Street, Glasgow, Petitioner's Agents.

17th March 1926.

YOUNG & COMPANY, Builders, Bonnyrigg, Midlothian.

NOTICE OF RETIRAL OF MR. JOHN EDMUND YOUNG.

NOTICE is hereby given that of date the sixth day of March nineteen hundred and twenty-six the Subscriber John Edmund Young, Builder resid-ing at number seventeen Arniston Place, Bonnyrigg, retired from the Partnership of Young & Company,

Builders. Bonnyrigg.

The Business of Young & Company will continue to be carried on by the Subscriber Mr. John Goudie Dick, in whom are vested, as from date the sixth day of March nineteen hundred and twenty-six, the whole assets and property of the Partnership, and who will discharge the whole liabilities of the said Young & Company, Builders, Bonnyrigg.

Dated at Bonnyrigg, this 17th day of March nineteen hundred and twenty-six.

JOHN E. YOUNG.

WARNES, Golf Course Bonnyrigg, Architect,
s. ALLAN, Solicitor, Bonnyrigg,
Witnesses to the Signature of John
Edmund Young.

JOHN G. DICK.

JOHN H. R. BAILEY, Homelea, Bonnyrigg, 2nd Officer Mercantile Marine, J. BURNET MACKE, 25 George Street, Edinburgh, Solicitor, Witnesses to the Signature of John Goudie Dick.

INTIMATION is hereby given that the Liquida-tion of HENDERSON & COWAN, Manufac-turers' agents and Importers, 8 Victoria Road, Dundee, of which Firm James Lindsay Henderson and Harry Cowan were sole Partners, is about to be closed, and that all parties having outstanding claims against the said Firm must lodge the same with the Liquidator within twenty-one days from the date hereof.

On the Liquidation being closed the sole interest in the Business and in the assets thereof will revert to the said James Lindsay Henderson, the said Harry Cowan having retired from the Partnership.

R. J. LOGGIE, Chartered Accountant, 11 Panmure Street, Dundee, Liquidator.

Witnesses to the Signature of R. J.

Loggie— A. Kyd, Solicitor, 1 Albert

Square, Dundee, Witness.

E. W. Christie, Law Clerk, 1 Albert Square, Dundee, Witness.

J. LINDSAY HENDERSON, Merchant, 8 Victoria Road, Dundee.

Witnesses to the Signature of James Lindsay Henderson—
J. A. Kyd, Solicitor, 1 Albert Square, Dundee, Witness.
E. W. CHRISTIE, Law Clerk, 1 Albert Square, Dundee, Witness.

> HARRY COWAN, Agent, 63 Jamieson Street, Govanhill, Glasgow.

Witnesses to the Signature of Harry

Cowan— John W. Hendry, Writer, Glasgow, Witness.

ALICE JOHNSTONE, Witness, Clerkess, 19 Elmbank Street, Glasgow.

THE Firm of SPROUL, BUCHANAN, & SEL-LAR, Confectioners' Agents, forty-two to fifty-four Cleveland Street, Glasgow, of which the Sub-scribers were the sole Partners, has been DIS-SOLVED, by mutual consent, as at 27th February 1926

The Subscribers John Buchanan and Brodie Sellar will discharge the whole liabilities of, and will collect all debts due to, the dissolved Firm.

JOHN BUCHANAN. BRODIE SELLAR

Witnesses to the Signatures of the said John Buchanan and Brodie Sellar-

J. D. MacDonald, Writer, 132 West Regent Street, Glasgow.
W. G. Bruce, Writer, 132 West Regent Street, Glasgow.

JOHN SPROUL.

Witnesses to the Signature of the said

John Sproul—
Adam Myron, Writer, 77 St. Vincent Street, Glasgow.
ALEX. D. MACKENZIE, Witness,

Law Clerk, 77 St. Vincent Street, Glasgow.

THE Partnership carrying on business as Painters at Tain, under the Firm name of HOWITT & MACLEOD, of which the Subscribers were the sole Partners, was DISSOLVED on twenty-third February nineteen hundred and twenty-six, by mutual

Dated at Tain on the tenth day of March 1926. THOMAS HOWITT.

David Ross, 10 Por Inverness, Witness. 10 Porterfield Bank, DONALD MACLEOD, Northfield, Invergordon, Witness.

RODERICK M'LEOD.

CORMACK, Solicitor, Tain, Witness.

ROBINA LETTCH, Solicitor's Tain, Witness. Clerk.