SEQUESTRATION of the Deceased ALEXANDER MITCHELL, Builder, 9 West Maitland Street, Edinburgh.

HARLES JOHN MUNRO, Chartered Accountant, Edinburgh, has been elected Trustee on the Estate. The Creditors will meet within the Chambers of Messrs. Romanes & Munro, C.A., 50 Frederick Street, Edinburgh, on Wednesday the 25th day of January 1928, at eleven o'clock forenoon, when three Commissioners fall to be elected.

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

Edinburgh, 17th January 1928.

SEQUESTRATION of THOMAS ROSENBERG, 73 Main Street, Renton.

WILLIAM GREIG, Chartered Accountant, one hundred and sixty Hope Street, Glasgow, hereby give notice that I have been duly elected and confirmed Trustee; and that Alex. B. M'Letchie, Writer, Glasgow, and William Macintosh, Writer, Dumbarton, have been duly elected and confirmed Commissioners; that the Sheriff has fixed Friday the twenty-seventh day of January nineteen hundred and WILLIAM GREIG, Chartered Accountant, one sioners; that the Sheriff has fixed Friday the twenty-seventh day of January nineteen hundred and twenty-eight, within the Sheriff Court House, Dumbarton, at twelve o'clock noon, as a Diet for the Public Examination of the Bankrupt; that the second Meeting of Creditors will be held within the Procurators' Room, County Buildings, Dumbarton, on Friday the tenth day of February nineteen hundred and twenty-eight at twelve o'clock noon; and that to entitle Creditors to participate in the first Dividend their oaths and grounds of debt must be lodged with me on or before the twentieth day of January nineteen hundred and twenty-eight.

WILLIAM GREIG, Trustee.

SEQUESTRATION of WILLIAM COWAN, Farmer, Balquhidderock Farm, Bannockburn.

WILLIAM JAMES CAMERON, Live Stock Salesman, Stirling, has been elected Trustee on the Estate; and John Brown Robb, Writer, Stirling, has been elected a Commissioner. The Examination Has been elected a Commissioner. The Examination of the Bankrupt will take place in the Sheriff Court House, Stirling, on Tuesday the 24th of January 1928, at eleven o'clock forenoon. The Creditors will meet within the Golden Lion Hotel, King Street, Stirling, upon Friday the 3rd day of February 1928, at eleven o'clock forenoon, when a second and a third Commissioner may be elected.

W. J. CAMERON, Trustee.

13th January 1928.

SEQUESTRATION of M'CRACKEN BROTHERS, Coal Masters, Rawyards, Airdrie, and Mrs. Jane M'Cracken, Widow, Invergloy, Airdrie, and Mrs. Margaret M'Cracken, Widow, 2 Whitehill Gardens, Dennistoun, Glasgow, the Individual Partners thereof, as such Partners, and as Individuals.

thereof, as such Partners, and as Individuals.

CREGOR GRANT, Chartered Accountant, Coatbridge, has been elected Trustee on the Estate; and William Gibson, 61 Greig Crescent, Armadale, John Aitken, Ironmonger, Airdrie, a Partner of the Firm of Robert Aitken & Sons, Ironmongers, Airdrie, and Hugh L. Cuthbert, Secretary, of James & William Brown Limited, 7 West George Street, Glasgow, have been elected Commissioners. The Examination of the Bankrupts will take place in the Sheriff Court House, County Buildings, Airdrie, on Tuesday the 24th day of January 1928, at 10.15 a.m. The Creditors will meet in the Religious Institution Rooms, 200 Buchanan Street, Glasgow, on Tuesday, 7th February 1928, at three o'clock afternoon.

GREGOR GRANT, Chartered Accountant, Coatbridge.

14th January 1928.

AS Trustee on the Sequestrated Estates of WILLIAM RITCHIE & SONS, Coal Merchants, 7 South Methven Street, Perth, and John B. Ritchie, Coal Merchant, 7 South Methven Street,

Perth, and residing at Ladysmith Terrace, Gray Street, Perth, the sole Partner of said Firm, as such Partner, and as an Individual, I hereby call a Meet-ing of the Creditors in the Sequestration, to be held in the Office of Messrs. Davidson & Gray, Solicitors, 51 York Place, Perth, on Tuesday the 24th day of January 1928, at 2.30 o'clock afternoon, for the purpose of considering an offer for the heritable property at 7 South Methven Street, Perth, which forms part of the Estates.

W. N. G. HUNTER, Trustee.

Perth, 16th January 1928.

SEQUESTRATION of JOHN K. COWAN, Wine and Spirit Merchant, High Street, Johnstone, and sole Partner of and trading as THE GEORGE HIRING COMPANY there.

THE Trustee hereby intimates that an account charge and discharge of his intromissions with the Funds of the Estate, brought down to 30th December 1927, has been made up by him and audited by the Commissioners, and that a second and final Dividend of 6½d per £ will be paid at his Chambers, 243 West George Street, Glasgow, on the 1st day of March 1928, to those Creditors whose claims have been admitted.

WM. SHARP, C.A., Trustee.

Glasgow, 12th January 1928.

SEQUESTRATION of WILLIAM J. STEVEN-SON, Malavine, Stirling.

A DIVIDEND will be paid within the Office of Reid & Mair, C.A., 157 St. Vincent Street, Glasgow, on 1st March 1928.

A. R. H. BUCHANAN, C.A., Trustee.

14th January 1928.

SEQUESTRATION of ALEXANDER BREMNER HENDRY, Solicitor, Buckie.

THE Trustee intimates that an account of his intromissions with the Funds of the Estate, for the period from 23rd September 1927 to 22nd December 1927, has been made up by him and examined and audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period.

FRED. A. RITSON, Trustee.

117 High Street, Elgin, 13th January 1928.

SEQUESTRATION of SUSAN HENDERSON, Dressmaker, 111 George Street, Edinburgh.

THE Trustee hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to the 28th day of December 1927, has been made up by him and examined and 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.

D. L. Munro, C.A., Trustee.

17 York Place, Edinburgh, 17th January 1928.

SEQUESTRATION of WILLIAM M'AULAY, residing at "Inverugie," Cliff Terrace, Buckie, trading as THE M. & M. DRAPERY STORES, West Church Street, Buckie.

THE Trustee hereby intimates that an account of This intromissions with the Funds of the Estate, brought down to 2nd January current, has been audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period.

JOHN M'BAIN, C.A., Trustee.

11 Golden Square, Aberdeen, 14th January 1928.