second Meeting of Creditors will be held within the Chambers of Walter & W. B. Galbraith, Chartered Accountants, 87 St. Vincent Street, Glasgow, on Friday, 22nd June 1928, at 12 o'clock noon, when one Commissioner will fall to be appointed; 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 1st day of June 1928.

T. D. GALBRAITH, Trustee.

Glasgow, 2nd May 1928.

SEQUESTRATION of JAMES P. BYRNE, Leather Merchants, 12 Union Place, Edinburgh, and James Patrick Byrne, and Arthur Patrick Byrne, the Individual Partners thereof, as such Partners, and as Individuals.

THE Representatives of the late Neil Sinclain MacLean, Chartered Accountant, Glasgow, the Trustee on the Sequestrated Estate of Messrs. James P. Byrne, above designed, hereby call a General Meeting of the Creditors on said Sequestrated Estate, to be held within the Office of Messrs. MacLean, Gardner, & Aiton, C.A., 37 Renfield Street, Glasgow, on Wednesday, 23rd May 1928, at 3 o'clock afternoon, to consider as to an application to be made to the Court by the said Representatives of the late Mr. MacLean, for their discharge.

MacLean, Gardner, & Aiton, C.A., For said Representatives.

37 Renfield Street, Glasgow, 30th April 1928.

SEQUESTRATION of JAMES HUNTER, Draper, 5 Main Street, Cambuslang.

THE Representatives of the late Neil Sinclair MacLean, Chartered Accountant, Glasgow, the Trustee on the Sequestrated Estate of James Hunter, above designed, hereby call a General Meeting of the Creditors on said Sequestrated Estate, to be held within the Office of Messrs. MacLean, Gardner, & Aiton, C.A., 37 Renfield Street, Glasgow, on Wednesday, 23rd May 1928, at 10 o'clock forenoon, to consider as to an application to be made to the Court by the said Representatives of the late Mr. MacLean, for their discharge.

MacLean, Gardner, & Aiton, C.A., For said Representatives.

37 Renfield Street, Glasgow, 30th April 1928.

SEQUESTRATION of Miss JEAN ADLER, 2 North Court Lane, Royal Exchange, Glasgow.

THE Representatives of the late Neil Sinclair
MacLean, Chartered Accountant, Glasgow, the
Trustee on the Sequestrated Estate of Miss Jean
Adler, above designed, hereby call a General Meeting of the Creditors on said Sequestrated Estate, to
be held within the Office of Messrs. MacLean,
Gardner, & Aiton, C.A., 37 Renfield Street, Glasgow,
on Wednesday, 23rd May 1928, at 12 o'clock noon,
to consider as to an application to be made to the
Court by the said Representatives of the late Mr.
MacLean for their discharge.

MacLean, Gardner, & Aiton, C.A., For said Representatives.

37 Renfield Street, Glasgow, 30th April 1928.

A S Trustee on the Sequestrated Estates of JAMES ALEXANDER HAMILTON TELFER, M.B., Ch.B., 67 Fotheringay Road, Pollokshields, Glasgow, I hereby call a Meeting of the Creditors in the Sequestration, to be held within my Chambers, 124 St. Vincent Street, Glasgow, on Tuesday the 22nd day of May 1928, at 11 o'clock forenoon, to consider as to an application to be made for my discharge as Trustee.

ROBERT H. CLARK, C.A., Trustee.

124 St. Vincent Street, Glasgow, 3rd May 1928.

SUMMARY SEQUESTRATION of REID & COM-PANY, Coal Merchants and Contractors, Joint Mineral Station, Pollokshaws, Glasgow, and John Melvin, residing c o Scott, 11 Mannering Road, Pollokshaws, Glasgow, a Partner of said Firm, now dissolved, as such Partner, and as an Individual.

GEORGE BOYLE M'KEAN, Chartered Actorountant, 113 St. Vincent Street, Glasgow, hereby give notice, in terms of the Bankruptey (Scotland) Act, 1913, that I have obtained from the Accountant of Court a Certificate that I am entitled to my discharge; and that the Sheiff-Substitute of Lanarkshire, at Glasgow, has fixed Tuesday, 15th May 1928, at 10.30 o'clock forenoon, within the Chambers of Mr. Sheiff Blair, County Buildings, G'asgow, as a Diet for hearing and disposing of any objections to my discharge.

GEORGE B. M'KEAN, C.A.

113 St. Vincent Street, Glasgow, 30th April 1928.

In the SEQUESTRATION of DAVID STEWART, Motor Hirer, late of G!en Road, Wishaw, and now at 43 Park Street, Wishaw.

A LEXANDER CAPIE CHALMERS, Chartered Accountant, Glasgow, Trustee, hereby intimates that, with the consent of the Commissioner and of the Accountant of Court, payment of a first and final Dividend of 20s. in the £ has been accelerated to the twenty-first day of May nineteen hundred and twenty-eight, and will be made on that date at his Chambers, No. 7 West George Street, Glasgow.

ALEX. C. CHALMERS, Trustee.

Glasgow, 30th April 1928.

SEQUESTRATION of JAMES KELLY, Waste Merchant, Arbroath.

THE Trustee hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to 19th April 1928, has been audited by the Commissioners, and that no Funds are available for division amongst the Ordinary Creditors, and that a first and final Dividend will be paid within his Chambers, No. 20 Reform Street, Dundee, to those Creditors whose claims have been lodged and admitted to a preferable ranking on the Estate.

PETER J. M'INTYRE, C.A., Trustee,

20 Reform Street, Dundee, 2nd May 1928.

SEQUESTRATION of WILLIAM DALZIEL, trading as The Union Transit Company, 381
Argyle Street, Glasgow, 122 Cannon Street, London, E.C.4, and 34 Castle Street, Liverpool.

THE Trustee hereby intimates that an account charge and discharge of his intromissions with the Funds of the Estate, brought down to 17th April 1928, have 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.

WM. SHARP, C.A., Trustee.

2nd May 1928.

To the Creditors on the Sequestrated Estates of ALEXANDER FERGUSON SUTHERLAND, Wine and Spirit Merchant, 358 Argyle Street, Glasgow.

A DEED of Arrangement between the Bankrupt and his Creditors having been produced to the Sheriff of Lanarkshire, Mr. Sheriff Bartholomew, has produced the following Interlocutor:—

Glasgow, 3rd April 1928.—Having seen the Deed of Arrangement produced, before Answer, appoints intimation of the production thereof and of this Deliverance to be made by advertisement published in the Edinburgh Gazette and Glasgow Herald, and also by Circular posted to every Creditor who doss