



The Edinburgh Gazette

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FRIDAY, MARCH 25, 1932.

Scottish Office,
Whitehall, S.W.1,
22nd March 1932.

The KING has been pleased by Warrant under His Majesty's Royal Sign Manual, bearing date the 18th instant, to appoint William George Purves, Esquire, W.S., to the Office of Sheriff Clerk of Chancery in Scotland, vacant by the death of Mr. James Marchbank.

RATES OF INTEREST ON LOCAL LOANS. NOTICE.

The Lords Commissioners of His Majesty's Treasury hereby give notice that in pursuance of the powers conferred on Them by the Public Works Loans Act, 1897 (60 and 61 Vict. c. 51), the Public Works Loans Act, 1917 (7 and 8 Geo. 5, c. 32), the Public Works Loans Act, 1918 (8 and 9 Geo. 5, c. 27), the Housing Act, 1925 (15 Geo. 5, c. 14), the Housing (Scotland) Act, 1925 (15 Geo. 5, c. 15), the Town Planning Act, 1925 (15 Geo. 5, c. 16), and the Allotments Act, 1925 (15 and 16 Geo. 5, c. 61), They have been pleased to direct by Their Minute of the 21st March 1932, that on loans advanced from the Local Loans Fund, on and after the 23rd March 1932, there shall be chargeable in lieu of the rates fixed by the Treasury Minute of the 3rd

December 1931 the following rates of interest:—

I.—HOUSING LOANS.

Rate of Interest.

- (1) Loans to Local Authorities secured on Local Rates for any purpose of the Housing Acts and the Housing (Rural Workers) Act, 1926:—
Any Period 4½ per cent.
- (2) Loans to Public Utility Societies as defined by the Housing Act, 1925, and the Housing (Scotland) Act, 1925:—
Not exceeding 30 years ... 4½ per cent.
Not exceeding 50 years ... 5 per cent.
- (3) To Companies and Private Persons limiting their profits to 6 per cent. per annum (subject to Income Tax) and to Companies complying with the conditions of sub-section 5 (a) of section 90 of the Housing Act, 1925, or sub-section 5 (a) of section 73 of the Housing (Scotland) Act, 1925:—
Not exceeding 30 years ... 4½ per cent.
Not exceeding 40 years ... 5 per cent.

	<i>Rate of Interest.</i>
(4) To Companies and Private Persons not so limiting their profits to 6 per cent. (subject to Income Tax):—	
Not exceeding 30 years ...	5¼ per cent.
Not exceeding 40 years ...	5½ per cent.
(5) To Authorised Associations as defined by sub-section 5 of section 16 of the Town Planning Act, 1925:—	
Not exceeding 30 years ...	4¾ per cent.
Not exceeding 50 years ...	5 per cent.

II.—OTHER LOANS.

	<i>Rate of Interest.</i>
(1) Loans to Local Authorities for any purposes of the Small Holdings and Allotments Acts, 1908 to 1926, and the Allotments Acts, 1908 to 1925:—	
Any period	4¾ per cent.
(2) Other Loans secured on Local Rates:—	
Not exceeding 30 years ...	4¾ per cent.
Not exceeding 50 years ...	5 per cent.
(3) Loans not secured on Local Rates:—	
(a) Loans under the Harbours and Passing Tolls etc. Act, 1861:—	
(i.) With collateral security—	
Not exceeding 30 years...	4¾ per cent.
Not exceeding 50 years...	5 per cent.
(ii.) Without collateral security—	
Not exceeding 30 years...	5¼ per cent.
Not exceeding 50 years...	5½ per cent.
(b) Loans to Approved Societies under the Allotments Act, 1925:—	
Any period	4¾ per cent.
(c) Other Loans not secured on Local Rates (except Loans	

	<i>Rate of Interest.</i>
to Territorial Associations, which, under Section 6 of the Public Works Loans Act, 1908, bear interest at the rate prescribed for loans on the security of Local Rates):—	
Not exceeding 30 years ...	5¼ per cent.
Not exceeding 50 years ...	5½ per cent.

Treasury Chambers,
21st March 1932.

ORDER BY THE LORDS OF COUNCIL AND SESSION, IN PURSUANCE OF THE BANKRUPTCY AND JUDICIAL FACTORY STATUTES.

Edinburgh, 18th March 1932.—The Lords of Council and Session, having received the Reports of the Accountant of Court, being the Seventy-fourth Annual Report on Bankruptcy Cases to 31st December 1930, and the Eighty-first Annual Report on Judicial Factories to 31st December 1930, Do hereby Direct that the said Reports shall be published by being made patent to all concerned at the Office of the Accountant, New Register House, Edinburgh, for one year from this date, and shall, after the expiry of that period, be transmitted to the Keeper of the Records: and the Lords Direct this Order to be published by the Accountant in the Edinburgh, London, and Belfast Gazettes, and in one of the Advertising Newspapers in Edinburgh, London, and Belfast: and the Lords Direct this Order to be engrossed in the Books of Sederunt.

(Signed) J. A. CLYDE, I.P.D.

Published in obedience to the above directions by

ERNEST E. PARKER,
Accountant of Court.

New Register House, Edinburgh,
23rd March 1932.

STATEMENT showing the QUANTITIES SOLD and AVERAGE PRICE of BRITISH CORN per Hundred-weight of 112 Imperial Pounds,* as received from the INSPECTORS OF CORN RETURNS in the week ended 19th March 1932, pursuant to the Corn Returns Act, 1882, and the Corn Sales Act, 1921.

British Corn.	Quantities Sold.	Average Price per Cwt.
	Cwt.	s. d.
WHEAT	127,075	6 1
BARLEY	108,697	8 3
OATS	55,411	7 5

COMPARATIVE STATEMENT for the Corresponding Week in each of the Years from 1928 to 1931.

Week ended.	Quantities Sold.			Average Price per Cwt.		
	Wheat.	Barley.	Oats.	Wheat.	Barley.	Oats.
	Cwt.	Cwt.	Cwt.	s. d.	s. d.	s. d.
17th March 1928 ...	285,040	133,515	70,075	9 9	10 8	10 7
16th March 1929 ...	229,446	141,451	64,058	9 8	10 2	9 8
22nd March 1930 ...	157,079	149,076	35,560	8 3	7 8	6 0
21st March 1931 ...	139,082	73,038	45,537	5 2	7 11	5 11

COMPARATIVE STATEMENT for each of the Four previous Weeks.

Week ended.	Quantities Sold.			Average Price per Cwt.		
	Wheat.	Barley.	Oats.	Wheat.	Barley.	Oats.
	Cwt.	Cwt.	Cwt.	s. d.	s. d.	s. d.
20th February 1932	110,049	204,216	87,071	5 8	8 3	7 3
27th February 1932	114,812	173,502	76,819	5 9	8 1	7 5
5th March 1932 ...	127,990	143,642	73,854	5 11	8 2	7 5
12th March 1932 ...	120,359	127,060	62,243	6 1	8 6	7 5

* Section 8 of the Corn Returns Act, 1882, as amended by Section (2) of the Corn Sales Act, 1921, provides that, in the weekly summary of quantities and prices, each sort of British Corn shall be computed with reference to the hundredweight of one hundred and twelve imperial standard pounds.

NOTE.—The above prices are based on returns received from Inspectors during the week named. They represent on the whole the average prices ruling in the preceding week.

E. B. SHINE,
Assistant Secretary.

Ministry of Agriculture and Fisheries,
Whitehall Place, London, S.W.1.

19th March 1932.

SHERIFFDOM OF RENFREW AND BUTE,
AT ROTHESAY.

NOTICE is hereby given that, on 22nd March 1932, a Petition was presented to the Sheriff of the Sheriffdom of Renfrew and Bute, at Rothesay, at the instance of Thomas Mossman Clay, Stationer, 11 Victoria Street, Rothesay, and residing at 37 Argyle Terrace, Rothesay, for the winding up, under The Companies Act, 1929, of PETER BARR & SONS LIMITED, incorporated under the Companies Acts, 1908-1917, and having their Registered Office

at 26 Watergate, Rothesay, and in which Petition the Sheriff-Substitute pronounced an Interlocutor, *inter alia*, ordaining any persons interested, if they intend to show cause why the Prayer of the Petition should not be granted, to lodge Answers thereto in the hands of the Sheriff Clerk of Buteshire, within fourteen days after such advertisement, under certification; all of which notice is hereby given.

JOHN F. M'DOUGALL, Solicitor, 135
Buchanan Street, Glasgow, Law
Agent for the Petitioner.

ST. BRIDE'S SCHOOL (EDINBURGH)
LIMITED.

AT an Extraordinary General Meeting of the above-named Company, duly convened, and held at Edinburgh on the 21st day of March 1932, the following Extraordinary Resolutions were duly passed:—

- (1) That it has been proved to the satisfaction of this Meeting that the Company cannot, by reason of its liabilities, continue its business, and that it is advisable to wind up the same, and accordingly that the Company be wound up voluntarily; and
- (2) That Mr. Richard Scott Aitchison, junior, C.A., of No. 4 Forres Street, Edinburgh, be appointed Liquidator.

The appointment of the said Richard Scott Aitchison, junior, as Liquidator was confirmed at a Meeting of the Creditors of the Company held at Edinburgh on the 21st day of March 1932.

Creditors who have not already done so are requested to lodge their claims with the Liquidator forthwith.

RICHARD S. AITCHISON, JR., Liquidator.

4 Forres Street, Edinburgh,
March 1932.

The Companies Act, 1929.

THE KILMARNOCK MACHINERY AND
METAL COMPANY LTD.

AT an Extraordinary General Meeting of Members of the above-named Company, held on Monday the twenty-first day of March nineteen hundred and thirty-two, the following Extraordinary Resolution was duly passed:—

“That the Company cannot, by reason of its liabilities, continue its business, and that it is advisable to wind up”;

and at a Meeting of the Creditors of the said Company, also held on the twenty-first day of March nineteen hundred and thirty-two, Robert Stirling, Chartered Accountant, of 121 St. Vincent Street, Glasgow, was nominated Liquidator of the Company.

ROBERT STIRLING, Liquidator.

WM. J. ANDREW LIMITED (in Liquidation).

AT an Extraordinary General Meeting of the above-named Company, duly convened, and held within the Offices of Messrs. Millar, Thomson and Dunlop, Chartered Accountants, 113 St. Vincent Street, Glasgow, C.2, on Tuesday, 22nd March 1932, the following Extraordinary Resolution was duly passed:—

“That the Company cannot, by reason of its liabilities, continue its business, and that it is advisable to wind up voluntarily, and that the Company be wound up voluntarily; and that Mr. William Thomson, Chartered Accountant, be appointed Liquidator for the purposes of such winding up.”

WM. THOMSON, C.A., Liquidator.

113 St. Vincent Street, Glasgow, C.2,
22nd March 1932.

NOTICE is hereby given, pursuant to Section 238 of the Companies Act, 1929, that a Meeting of the Creditors of JAMES MIDDLETON LIMITED, 495 London Road, Glasgow, will be held within the Chambers of MacLean, Gardner & Aiton, C.A., 37 Renfield Street, Glasgow, on Thursday the 31st day of March 1932, at 12 o'clock noon.

Creditors are requested to lodge their claims forthwith with William Arthur Aiton, C.A., of Messrs. MacLean, Gardner & Aiton, C.A., 37 Renfield Street, Glasgow.

For and on behalf of James Middleton Limited.

JOHN S. MIDDLETON, Director.

22nd March 1932.

NOTICE is hereby given that a Meeting of the Shareholders of THE GREENOCK PHOTO PLAYHOUSE LIMITED, Inverkip Street, Greenock, has been called to consider and, if approved of, pass a Resolution for the voluntary winding up of the Company; and that in pursuance of Section 238 of the Companies Act, 1929, a Meeting of the Creditors of the above Company will be held within the Chambers of Messrs. Gillespie & Anderson, Chartered Accountants, 162 Bath Street, Glasgow, on Wednesday the 30th day of March 1932, at 4.15 p.m., when a statement of the position of the Company's affairs will be submitted.

J. W. GALLOWAY, Secretary.

JOHN HECKIE, SON & CO. LTD. (in Voluntary
(Creditors') Liquidation.

I HEREBY intimate, in pursuance of Section 245 of the Companies Act, 1929, that a General Meeting of the above Company will be held within the Offices of William J. M'Laughlin, Chartered Accountant, 173 St. Vincent Street, Glasgow, on Tuesday, 26th April 1932, at 2.30 p.m., and that a Meeting of the Creditors of the Company will be held within the said Offices, and on the same day, at 3 o'clock p.m., both for the purposes provided in the said Section.

WILLIAM J. M'LAUGHLIN, C.A., Liquidator.

173 St. Vincent Street, Glasgow,
24th March 1932.

SHERIFFDOM OF DUMFRIES AND GALLOWAY,
AT DUMFRIES.

(Under the Companies Act, 1929).

BARON'S CRAIG LIMITED (in Liquidation).

NOTICE is hereby given that, in a Note to the Court by Charles John Munro, C.A., 50 Frederick Street, Edinburgh, Official Liquidator of Baron's Craig Limited (in Liquidation), the Liquidator has craved (First) to appoint Scott & Glover, Writers to the Signet, 1 Hill Street, Edinburgh, Law Agents in the Liquidation; (Second) to confirm the appointment by Meeting of Creditors of Baron's Craig Limited (in Liquidation) held at Edinburgh on 8th January 1932, Minute of which Meeting is produced herewith, of Harry Blyth Hewat, Solicitor, Dumfries, Robert J. Seton, Secretary of Veda Limited, and John Edwin Milligan, Solicitor, Dalbeattie, as a Committee of Inspection in the Liquidation; and (Third) to approve the proposed sale of the heritable property in the Liquidation on the terms and at the price set forth in the Missives of Sale dated 7th November 1931; and that the Sheriff-Substitute has issued the following deliverance:—

“Dumfries, 18th March 1932.—The Sheriff-Substitute having considered the foregoing Note and relative productions, appoints a copy of said Note and of this Deliverance to be posted on the Walls of Court at Dumfries, and the like copy to be transmitted by Registered Letter to the Registrar of Companies in Scotland; further, appoints intimation of the Craves of said Note, and of this Deliverance, to be given by advertisement once in the Edinburgh Gazette and once in the Dumfries and Galloway Standard newspaper, and directs any person having interest to lodge Answers to said Note, if so advised, in the hands of the Sheriff Clerk, at Dumfries, within eight days after such intimation and advertisement; under certification, (Signed) J. G. BRAND.”

Of which notice is hereby given.

ARTHUR W. BALDWIN, Solicitor,
Dumfries, Agent for Charles John
Munro.

OSPISDALE ESTATES LIMITED
(in Liquidation).

NOTICE is hereby given, in terms of Section 236 of the Companies Act, 1929, that a General Meeting of the Members of the above-named Com-

pany will be held in the Registered Office, 1 Howe Street, Edinburgh, on Monday the twenty-fifth day of April 1932, at 12.30 p.m., for the purpose of having an account lodged before them, showing the manner in which the winding up has been conducted and its property disposed of, and of hearing any explanations that may be given by the Liquidator.

J. ROGER ORR, W.S., Liquidator.

1 Howe Street, Edinburgh,
24th March 1932.

J. & J. STEEL LIMITED
(in Voluntary Liquidation).

NOTICE is hereby given, in pursuance of Section 236 of the Companies Act, 1929, that a General Meeting of the Members of the above-named Company will be held within the Office of the Liquidator, Mr. J. Muir Galloway, Writer, 144 St. Vincent Street, Glasgow, on Friday, 29th April 1932, at 12 o'clock noon, for the purpose of having an account laid before them, showing how the winding up has been conducted and the property disposed of, and of hearing any explanations that may be given by the Liquidator; and also of determining the manner in which the books, accounts, and documents of the Company and of the Liquidation shall be disposed of.

J. MUIR GALLOWAY, Liquidator.

Glasgow, 24th March 1932.

THE RIGHT HONOURABLE WILLIAM GRAHAM
(Deceased).

NOTICE is hereby given that all persons having claims against the Estate of the Right Honourable William Graham, late of 29 Sunningfields Road, Hendon, in the County of Middlesex, who died on the 8th January 1932, and whose Will was proved in London on the 16th March 1932 by Ethel Margaret Dobson (or Graham), the widow of the deceased, and William Rapsey Southard, the Executors therein named, are required to send particulars in writing of their claims to the undersigned before the 25th May 1932, after which date the Executors will proceed to distribute the assets having regard only to the claims then notified.

Dated the 18th March 1932.

W. R. SOUTHEARD, 25 Euston Road,
N.W.1, Solicitor, one of the
Executors.

To the Creditors and other Persons interested in the Succession of the Deceased SARAH CALDERWOOD STRANG, late of 7 Baillieston Road, Broomhouse.

A PETITION has been presented to the Sheriff of Lanarkshire, at Airdrie, by Robert B. Strang, brother german and Executor-dative of the said deceased Sarah Calderwood Strang, and having an interest in the succession of the said deceased, the said deceased having left no settlement appointing Trustees or other parties having power to manage her Estate, praying under Section 163 of the Bankruptcy (Scotland) Act, 1913, for the appointment of a Judicial Factor upon said Estate; and which Petition will be heard before the Sheriff-Substitute within the Sheriff Court House, Airdrie, on Friday the 15th April 1932, at 10.15 a.m.; of all which notice is hereby given.

PHILIP GLASS, Petitioner's Agent, 58
West Regent Street, Glasgow.

24th March 1932.

To the Creditors and Persons interested in the Succession of the Deceased DANIEL DUNCAN MACKAY, retired Shipowner, who resided at Kilbrandon House, Pollokshields, Glasgow.

A PETITION has been presented to the Sheriff Court of Lanarkshire, at Glasgow, under the Bankruptcy (Scotland) Act, 1913, Section 163, at

the instance of Alexander Mackay, retired Shipowner, residing at Cladach, Colntraive, Argyllshire, as universal Legatory of the deceased, and as a Creditor, craving the appointment of a Judicial Factor upon the Estate of the said Daniel Duncan Mackay, who died at Glasgow on 21st December 1931, having left a Settlement appointing an Executor who had declined to act, which Petition will be again moved in Court within the Summary Court, County Buildings, 117 Brunswick Street, Glasgow, on Wednesday, 13th April 1932, at 3 o'clock afternoon; of all which Intimation is hereby given.

JAS. PATERSON, 150 St. Vincent Street,
Glasgow, Petitioner's Agent.

23rd March 1932.

To the Creditors and other Persons interested in the Succession of the Deceased PERCY WOOD, Clerk of Works, &c., who resided at 145 Rosslyn Street, Kirkcaldy.

JAMES BARCLAY ANDERSON, Chartered Accountant, Kirkcaldy, having been appointed by the Court of Session Judicial Factor on the Estate of the said deceased Percy Wood, under the Act 3 & 4 Geo. V. cap. 20, sec. 163, requires all the lawful Creditors of the said Percy Wood, and other persons interested in his Estate, to lodge with the Judicial Factor, within four months after the date of this Notice, a statement of their claims as Creditors of the deceased, or as otherwise interested in his Estate; with such vouchers or other written evidence as they may have to found upon in support of their claims; in order to the same being considered and reported upon by the Judicial Factor.

JAS. B. ANDERSON, 154 High Street,
Kirkcaldy.

23rd March 1932.

AN application having been presented to the Sheriff of Stirling, Dumbarton and Clackmannan, at Stirling, at the instance of William Beardmore & Company Limited, incorporated under the Companies Acts, and having their Registered Office at 36 Victoria Street, London, for the Summary Sequestration of the Estates of WILLIAM CRAIG, Farmer, Inchterf, Milton of Campsie, the Sheriff-Substitute of this date granted Warrant for citing the said William Craig to appear in Court on an *inducie* of eight days from the date of said citation, to show cause why Sequestration of his Estates should not be awarded; of which Intimation is hereby given.

WELSH & ROBB, Solicitors, 11 Barnton
Street, Stirling, Petitioners'
Agents.

21st March 1932.

AN Application having been presented to the Sheriff of Argyllshire, at Dunoon, at the instance of The Rural Service Association Scotland Limited, having their Registered Office at 22 Royal Exchange Square, Glasgow, for Sequestration of the Estates of EVAN FRASER-CAMPBELL, of Dunmore, Tarbert, Argyll, the Sheriff-Substitute of this date granted Warrant for citing the said Evan Fraser-Campbell to appear in Court upon an *inducie* of ten days from the date of such citation, to show cause why Sequestration of his Estates should not be granted; of all which Intimation is hereby given.

M. D. MACPHERSON, Enrolled Law
Agent, 160 Argyll Street, Dunoon,
Petitioners' Agent.

Dunoon, 24th March 1932.

A PETITION having been presented to the Sheriff of the Sheriffdom of Caithness, Orkney and Shetland, at Kirkwall, at the instance of the North British Machines Coy. Ltd., Cycle and Motor Factors, 200-214 Clyde Street, Glasgow, C.1, for Sequestration of the Estates of R. M. BUDGE,

Cycle Agent, Harbour Street, Kirkwall, the Sheriff-Substitute of this date granted Warrant for citing the said R. M. Budge to appear in Court on the tenth day next after citation, to show cause why Sequestration of his Estates should not be awarded; of all which Intimation is hereby given.

FRED. BUCHANAN, Agent for Petitioners.

4 Broad Street, Kirkwall,
23rd March 1932.

THE Estates of THE REVEREND ANDREW B. THOMSON, The Manse of St. Margaret's, Dalry, Ayrshire, were Sequestrated on the twenty-second day of March nineteen hundred and thirty-two, by the Sheriff of Ayrshire, at Kilmarnock.

The first Deliverance is dated the fourteenth day of March nineteen hundred and thirty-two.

The Meeting to elect the Trustee and Commissioners is to be held at three o'clock afternoon, on Monday the fourth day of April nineteen hundred and thirty-two, within The Lesser Hall, Oddfellows Halls, John Finnie Street, Kilmarnock. 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 twenty-second day of July nineteen hundred and thirty-two.

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

KERR & WYLIE, Solicitors, 1 Duke Street, Kilmarnock, Agents.

THE Estates of JAMES THOMPSON YOUNG, Wine and Spirit Merchant, six hundred and eighty-eight Dumbarton Road and one Stewart Street, Dalmuir, Clydebank, were Sequestrated on the twenty-second day of March nineteen hundred and thirty-two by the Court of Session.

The first Deliverance is dated the twenty-second day of March nineteen hundred and thirty-two.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Monday the fourth day of April nineteen hundred and thirty-two, within the Faculty Hall, Saint George's Place, Glasgow. 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 second day of April nineteen hundred and thirty-two.

The Sequestration has been remitted to the Sheriff of the County of Lanark, at Glasgow.

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

DONALD B. SINCLAIR, Writer to the Signet, Agent, forty-three Castle Street, Edinburgh.

THE Estates of JOHN JACK PATERSON, residing at one hundred and forty-eight Hill Street, Garnethill, Glasgow, and formerly carrying on business as a House Factor and Property Agent, under the name or style of J. & W. PATERSON, at one hundred and sixty-two Buchanan Street, Glasgow, were Sequestrated on twenty-third March nineteen hundred and thirty-two, by the Sheriff of Lanarkshire.

The first Deliverance is dated the twenty-third March nineteen hundred and thirty-two.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Monday the fourth April nineteen hundred and thirty-two, within the Faculty Hall, St. George's Place, Glasgow. 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 twenty-third day of July nineteen hundred and thirty-two.

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

A. T. AYLMEER, 157 West George Street, Glasgow, Agent.

THE Estates of JOHN MORGAN HEGGIE, 9 M'Donald Street, Rutherglen, were Sequestrated on the twenty-third day of March 1932, by the Sheriff of Lanarkshire, at Glasgow.

The first Deliverance is dated 23rd March 1932.

The Meeting to elect the Trustee and Commissioners is to be held at 12 o'clock noon, on Monday the fourth day of April 1932, within the Faculty Hall, St. George's Place, Glasgow. 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 advertised in the Edinburgh Gazette calling the second Meeting of Creditors.

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

J. ANDERSON DUNLOP, Solicitor, 74 Bath Street, Glasgow, Agent.

THE Estates of JAMES CHISHOLM THOMSON, Spirit Merchant, residing at Kinnesswood Hotel, Kinnesswood, Kinross-shire, were Sequestrated on the twenty-third day of March 1932, by the Sheriff of Fife and Kinross, at Kinross.

The first Deliverance is dated the eighth day of March 1932.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Wednesday the sixth day of April 1932, within the Sheriff Court House, Kinross. 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 twenty-third day of July 1932.

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

CHARLES HORNAL, Solicitor, Lochgelly, Agent.

In the SUMMARY SEQUESTRATION of Mrs. RACHEL ROBB, sometime Tobacconist, 100 Oxford Street, Glasgow, now residing at 36 Nicholson Street, Glasgow.

I, THOMAS DUNLOP GALBRAITH, Chartered Accountant, 87 St. Vincent Street, Glasgow, hereby give notice that I have been elected and confirmed Trustee on the Estate; that the Sheriff has fixed Thursday the 7th day of April 1932, at 3 o'clock afternoon, within the Summary Court, Room No. 31, County Buildings, Glasgow, as a Diet for the Public Examination of the Bankrupt; that the second Meeting of Creditors will be held within the Chambers of Walter & W. B. Galbraith, Chartered Accountants, 87 St. Vincent Street, Glasgow, on Tuesday the 7th day of June 1932, at 12 o'clock noon, when three Commissioners will be elected; 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 16th day of May 1932.

T. D. GALBRAITH.

23rd March 1932.

SEQUESTRATION of RODERICK MACKAY, Auctioneer, Tain.

THE Trustee hereby intimates that the account of his intronmissions with the Funds of the Estate, brought down to 8th March 1932, has been audited by the Commissioners, and that a first Dividend will be paid within his Office, 1 Lombard Street, Inverness, on and after 8th May 1932, to those Creditors whose claims have been admitted.

RODERICK MACLEAN, C.A., Trustee.

1 Lombard Street, Inverness,
24th March 1932.

SEQUESTRATION—SILCOX & GOW
AND PARTNERS.

SILCOX & GOW.

WILLIAM H. GOFF, The Trustee, hereby intimates that an account of his intrusions with the Funds of the Estate, brought down to 9th March 1932, has been audited by the Commissioners, and that a third and final Dividend of 7d. per £ will be paid on or after 9th May 1932 to those Creditors whose claims have been lodged and admitted.

WILLIAM H. GOFF, Trustee.

94 Hope Street, Glasgow, C.2.

SEQUESTRATION of **MRS. ELLEN CASSIDY**, Furniture Dealer, Diamond Foundry, Grahamston Bridge, Falkirk.

THE Trustee hereby intimates that an account of his intrusions with the Funds of the Estate, brought down to 8th March 1932, has been made up by him and audited by the Commissioners, and that a first Dividend will be paid on 9th May 1932, within the Chambers of Messrs. Grahams, Rintoul, Hay, Bell & Co., 105 St. Vincent Street, Glasgow, C.2, to those Creditors whose claims have been lodged and admitted.

ROSS T. HADDOW, Trustee.

105 St. Vincent Street, Glasgow, C.2,
24th March 1932.

NOTICE OF DISSOLUTION.

THE Firm of **GIBB & AUSTINE**, Timber Merchants, Shipping Agents, and Stevedores, Grangemouth, of which the Subscriber William James Gibb, the deceased James Graham Austine, and the Subscriber John Hope were sole Partners, was DISSOLVED, as at the 22nd day of October 1931, by the death of the said James Graham Austine and the retirement of the Subscriber John Hope. The Subscriber William James Gibb continues to carry on the Business at the same address, under the Firm name of **GIBB & AUSTINE**, for his own behoof, and he will receive payment of all debts due to, and will pay all debts due by, the dissolved Copartnership.

WILLIAM JAMES GIBB.

JOHN HOPE.

AR. WHITSON, 77 St. Vincent Street,
Glasgow, Writer,J. KEITH BARCLAY, Writer, 125 West
Regent Street, Glasgow, Witness,Witnesses to the Signatures of
William James Gibb and John
Hope.

E. M. AUSTINE,

JAS. A. FRENCH,

Executors of the late James Graham Austine.

F. W. HARVEY, Solicitor, 160 West
George Street, Glasgow, Witness,A. M'KINLAY, 175 St. Vincent Street,
Glasgow, Chartered Accountant,
Witness,Witnesses to the Signatures of the
Executors of the late James
Graham Austine.

THE Business of Chemist and Druggist carried on at sixty-five Love Street, Paisley, by the late **ALEXANDER ROBERTSON, M.P.S.**, has, as at 15th March nineteen hundred and thirty-two, been sold to Alexander Grant Johnston, M.P.S., who will carry on same in his own name and on his own behalf.

Mr. Robertson's Executrix will pay all debts and collect all accounts due to said Business as at 15th March nineteen hundred and thirty-two.

Dated at Paisley, 23rd day of March nineteen hundred and thirty-two.

MARY ROBERTSON,

Executrix of the late Alexander Robertson.

Witnesses to the Signature of Mrs.
Mary Adm Robertson—T. DUN MACNAIR, Writer, 43 High
Street, Paisley.ELIZABETH M FALL, Domestic Servant,
164 Greenock Road, Paisley.

ALEXANDER G. JOHNSTON.

Witnesses to the Signature of Alex-
ander Grant Johnston—HARRIE GREENLEES, Chemist's
Assistant, 65 Love Street, Paisley.J HEN CLYDE, Writer, 43 High Street,
Paisley.

THE BANKRUPTCY ACTS, 1914 AND 1926.

FROM THE LONDON GAZETTE.

RECEIVING ORDERS.

J Desmond, 27 Park View Gardens, Hendon,
Middlesex, retired Indian civil servant.Mary Rose Mabel Emanuel known as "Glory", the
wife of Mabel Emanuel, lately carrying on
business apart from her husband, at 81 Baker
Street, London, under the style of "Crichton,"
stumpers and dressmakers, and formerly residing
at 31 Baker Street aforesaid, whose present address
the petitioner has been unable to ascertain.John Finlay Head quarters. Northern Command,
Merrilee, India, captain in the Army, a domiciled
Englishman.Frank Quentin M'Donnell, 44 St. Leonard's Terrace,
Helsea, London, S.W.3, actor (professionally
known as Arthur Sinclair).Patrick Henry Morgan, 143 Gloucester Terrace, Lan-
caster Gate, London, lately residing at 3A
Bentinck Terrace, Regent's Park, London, engineer.Thomas George Taylor, lately trading as "T. G.
Taylor & Co.," at 21 Mincing Lane, London, E.C.,
as a rubber merchant, residing at 217 Ardgowan
Road, London, S.E.6.Arthur Edwin Turner, of and lately carrying on
business at 13 Manchester Avenue, Aldersgate,
E.C., company director.John M'Gough, residing at 204 Acre Street, Denton,
in the county of Lancaster, and carrying on busi-
ness at Edward Street, Denton aforesaid, under
the style or firm name of "Howcroft & M'Gough,"
slater and plasterer.John Taylor, "The Lymes," 237 Waterloo Road,
Blackpool, in the county of Lancaster, of no
occupation.Harry Almond, 10 Almond Street, Bolton, in the
county of Lancaster, wheelwright, and lately carry-
ing on business at Old Road, Astley Bridge, Bolton
aforesaid.Anne Maud Donovan (married woman, 41 Wigan
Road, Bolton, in the county of Lancaster, lately
residing at "Elver Green," Cornwall Place,
Marrington, Blackpool, in the said county, teacher.Thomas Newton, residing and carrying on business
at 24 and 26 Lyon Street, Bolton, in the county
of Lancaster, grocer and outdoor beer retailer.

Thomas Blades, Scopwick, Lincolnshire, farmer.

Arthurs (a firm, 36 King Street, Ramsgate, in the
county of Kent, gown specialists.George Sayer Hogben, 4 Tower Hamlets Road,
Dover, in the county of Kent, grocer.John Parker, residing at The Cottage, Old Road,
Frinton-on-Sea, in the county of Essex, and carry-
ing on business as Empire Fruit and Garden
Stores, at Station Corner, Frinton-on-Sea afore-
said, fruiterer and florist.William Simpson, Ashtree, 1 Etherley Lane, Bishop
Auckland, in the county of Durham, travelling
draper.

- Charles Oliver Gervais, 81 Catisfield Road, Enfield Lock, Middlesex, company promoter.
- William Frederick Stephen Harding, "Ingleside," Ruskin Avenue, Waltham Abbey, in the county of Essex, florist.
- Gilbert Victor Hancock, lately residing at 50 Oak Lane, Manningham, Bradford, in the county of York, now residing at 25 Well Grove, Hove Edge, Lightcliffe, Halifax, in the county of York, salesman.
- Edmund Harry Alford, lately trading as Arthur W. Alford, 1 The Byeways, Surbiton, Surrey, millinery warehouseman, and lately carrying on business at 38 Monkwell Street, in the city of London.
- William Thomas Philipson, residing at 11 Percy Street, and carrying on business at 56 Charles Street, and 23 Princes Avenue, all in the city and county of Kingston-upon-Hull, plumber and gramophone repairer.
- Thomas Dawson, lately carrying on business at 4 Upper Accommodation Road, in the city of Leeds, but now residing at 57 Ascot Avenue, East End Park, Leeds aforesaid, toy and hardware dealer.
- William Sorfleet Burman, Holly Bank, Market Harborough, in the county of Leicester, auctioneer and estate agent.
- Edward Reginald Drake, 8 Oxford Street, Lincoln, previously residing at 5 Napoleon Place, and carrying on business at Abbey Street, Monks Road, Lincoln, cabinet maker.
- Alice Maude Hyde (widow), 4 Duke Street, Congleton, in the county of Chester, and carrying on business at 4 Duke Street, Congleton aforesaid, electrical and radio engineer.
- William Charles Rhind, residing at 90 Grange Avenue, Oldham, in the county of Lancaster, and Frederick Arthur Rhind, residing at 10 Oak Avenue, Heaton Moor, Stockport, in the county of Chester, carrying on business in partnership as E. Rhind & Co., at 257A Oxford Road, Manchester, in the county of Lancaster, plumbers' merchants.
- John Westwell, the Younger, residing at 27 Walthall Street, Crewe, in the county of Chester, ironmonger, and carrying on business at 226 Edleston Road, Crewe, and at 134A Earle Street, Crewe, and under the style or firm of S. Walley, at 134A Hospital Street, Nantwich.
- Ernest Harris, Denton, in the county of Northampton, butcher.
- Florence Mary Stedman (married woman), lately carrying on business and residing at the Pembroke Hotel, Thetford, in the county of Norfolk, hotel proprietor.
- Larkin & Flavell (a firm), Roxy Theatre, March, in the county of Cambridge, cinematograph film exhibitors.
- Herbert Dunning Jones, 6 Stevens Terrace, Abercynon, in the county of Glamorgan, formerly residing at 37 Jenkin Street, Abercynon aforesaid, collier and formerly insurance agent.
- David Davies, residing and carrying on business at 11 Victoria Grove, Southsea, Portsmouth, in the county of Hants, and formerly residing and carrying on business at 104 St. Andrew's Road, Southsea aforesaid, property dealer.
- Edward William Hoare, 1 Marmion Road, Southsea, in the city of Portsmouth, in the county of Hants, outfitter.
- Percy Bulmer, residing and carrying on business at Regent Stores, Promenade, Bridlington, in the county of York, grocer and off-licence holder.
- James Parker, residing at Sheriff Hutton, in the county of York, and carrying on business at the same address, grocer and draper.
- Charles James Harrison, Deuxhill, Bridgnorth, in the county of Salop farmer.
- Alfred Ernest Plested, lately residing and carrying on business at 6 High Street, Stony Stratford, in the county of Buckingham, but now residing at 75 Northam Road, Southampton, in the county of Southampton, fishmonger's manager.
- Ernest Leslie Spring, residing at 58 Gray's Road, Stockton-on-Tees, in the county of Durham, and carrying on business at 61 Dovecot Street, Stockton-on-Tees aforesaid, electrical and wireless dealer.
- Samuel Henry Taylor, Washford, in the county of Somerset, china dealer.
- Charles Dale, Gunwalloe, Helston, Cornwall, fruit dealer.
- George Anthony Hoar, 46 Clifford Avenue, East Sheen, in the county of Surrey, motor engineer, lately carrying on business at 282 Upper Richmond Road, East Sheen.
- John Darlington Grayson, 49 Drayton Gardens, West Drayton, in the county of Middlesex, tile manufacturer.

The following Amended Notice is substituted for that published in the Edinburgh Gazette of March 18, 1932:—

William Robert Marsland, "Greenfield," Manor Lane, Halesowen, in the county of Worcester, ironfounder.

ADJUDICATION ANNULLED.

George Horace Parker, The Chantry, Old Norton, Sheffield, in the county of York, manager to a public company.

NOTICE.

All Notices and Advertisements are inserted in the Edinburgh Gazette at the risk of the Advertiser.

SCALE OF CHARGES FOR ALL ADVERTISEMENTS IN THE EDINBURGH GAZETTE.

For	100 words and under	£0 15 0
Above	100 and not exceeding	150	1 2 6
"	150	"	"	200	...	1 10 0
"	200	"	"	250	...	1 17 6
"	250	"	"	300	...	2 5 0
"	300	"	"	350	...	2 12 6
"	350	"	"	400	...	3 0 0
"	400	"	"	450	...	3 7 6
"	450	"	"	500	...	3 15 0
	And 7s. 6d. extra for each additional 50 words or part of 50 words.					
	For each copy of the Gazette					7s. 6d.
	Friendly Societies' Notices, each					7s. 6d.

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The dues paid on withdrawn Advertisements cannot be returned.

All letters must be Post Paid.

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