behoof under the same Firm name, and he will collect the debts due to, and pay the debts due by, the dissolved Firm.

DAVID H. REID. THOMAS F. H. REID.

Witnesses to the Signatures of David Hazle Reid and Thomas Francis Hugh Reid-JANET A. MACCULLOCH, Langtree, Belston, Ayr, Typist.

John S. Robertson, 50 Beresford

Terrace, Ayr, Clerk.

THE Practice of Chartered Accountant carried on the Fractice of Chartered Accountant carried on by the late Mr. ROBERT G. M'ROBBIE at 40 Tay Street, Perth, and 42 King Street, Crieff, has been acquired by Messrs. Miller, M'Intyre & Gellatly, Chartered Accountants, Dundee, as at 28th February 1938, who will carry on the Business for their own behoof.

Mr. M'Robbie's Executors will pay all debts due by the Business at said date and will collect all accounts due to the Business at that date.

Dated this 10th day of March 1938.

JOHN M. M'ROBBIE, NORMAN D. ROBERTSON,

Trustees of the late Robert G. M'Robbie.

Witnesses to the Signatures of John Muir M'Robbie and Norman Duncan Robertson-

MARGARET BUTCHART, Typist,

King Street, Stirling.
NORMAN JOHNSTON, Apprentice
Architect, 16 King Street, Stir-

FRANK PATTERSON, Law Clerk, 9 Ward Road, Dundee. HARRY LAWSON, Cashier, 9 Ward

Road, Dundee.

MILLER, M'INTYRE & GELLATLY.

Witnesses to the Signature of Messrs. Miller, M'Intyre & Gellatly—
ELIZA CARNEGIE HAY, Cashier, 20
Reform Street, Dundee.
ERNEST M. SUTTIE, C.A. Apprentice,
20 Reform Street, Dundee.

THE BANKRUPTCY ACTS, 1914 AND 1926.

FROM THE LONDON GAZETTE.

RECEIVING ORDERS.

Abraham Lewis Kaufman, 4 Harbord Street, Fulham Palace Road, London, S.W.6, and carrying on business at 130 King Street, Hammersmith, London, W., and lately carrying on business at 10 Shepherds Bush Road, London, W.6, tailor. Barnett Levy, residing at 52 Upper Clapton Road, London, E.5, and lately carrying on business at 30 Weaver Street, Spitalfields, London, formerly carrying on business at 6 Camden Works, Camden

carrying on business at 6 Camden Works, Camden Street, Bethnal Green Road, London, E.2, cabinet maker.

Edward Lewis, 2 Regis Court, Marylebone, London, W.1, and carrying on business at El Morocco Club,

W.1, and carrying on business at M Morocco Club, Dean Street, London, W.1, café proprietor.
William James Page, lately carrying on business as a solicitor in Salter Street, Stafford, in the county of Stafford, and whose residence or place of business the petitioning creditor is unable to ascertain.

John Toba, carrying on business at 16 Great Alie Street, Aldgate, London, E.1, surveyor and estate

wesley Webb, 12 Oak Hill Gardens, Woodford Green, Essex, lately carrying on business as Webb & Partners, at 164a-178a Glyn Road, Homerton,

Richard Edward Woods, who resides at 16 Belsize Crescent, Hampstead, Middlesex, and carries on business at 25 Victoria Street, Westminster,

manufacturing chemist.

Joy Hermione Cochrane (married woman), who resides at 1 Hampton Court Parade, Molesey, Surrey, no occupation, and lately residing at 99 Hanger Lane, Ealing, Middlesex.

Jack Alexander Highett Baily, 31 Berkeley Square, Clifton, Bristol, general manager.

Fred Wilkin Pearson, 4 Worcester Avenue, Grimsby, in the county of Lincoln, formerly of St. Martin's, Humberston, in the county of Lincoln, carrying on business under the name and style of the Grimsby School of Commerce, at Regent Chambers, West St. Mary's Gate, Grimsby aforesaid, teacher.

H. A. G. Fletcher (male), 45 Henryson Road, Brockley, in the county of Kent, financier.

Thomas Watkins, The Steppes, Staunton-on-Wye, in the county of Hereford, farm bailiff.

Harry John Green, High Road, Whaplode, in the county of Lincoln, company manager, formerly carrying on business under the style or firm of H. J. Green, at High Road, Whaplode aforesaid, as a haulage contractor. as a haulage contractor.

as a haulage contractor.

Arthur Lister, residing and carrying on business at The Bell Inn, Soham Toney, in the county of Norfolk, licensed victualler.

John Glenny Morrish Hopper, 31 Warren Drive, Tolworth, Surbiton, estate agent and valuer, carrying on business at 222 Ewell Road, Surbiton.

Cyril Walter Bacon, residing and carrying on business at 30 Holland Street, in the city and county of Kingston-upon-Hull, grocer.

Joseph H. Brook, 120 Beeston Road, Leeds, in the county of York, coal factor.

Frederick Ernest Hampton, residing at 32 Ysguthan Road, Aberavon, Port Talbot, in the county of Glamorgan, and who carried on business at 32 Ysguthan Road, Aberavon aforesaid, and 55 Water Street, Aberavon aforesaid, butcher.

Charles Harbron Watson, residing and carrying on business at Old Moor Steads, Longhirst, Morpeth, in the county of Northumberland, farmer.

Leonard John Avery, of High Street, Towcester, in the county of Northampton, painter and decorator.

Werter John Burton, 31 High Street, Wallingford, Berks, carrying on business under the style of Rusher & Rusher, house furnisher.

Hubert William Walton, 82 Walton Street, Oxford, in the county of Oxford, butcher.

Francis Edward Ellender, residing at 250 Devonshire Avenue, Southsea, in the county of Hants, engine fitter, lately carrying on business at 3 Plaza Buildings, Bradford Junction, Southsea aforesaid, and formerly at 52 Victoria Road North, Southsea aforesaid, as a newsagent and tobacconist.

William Henderson, residing at 13 New Queen Street, Scarborough, in the county of York, and lately carrying on business under the name or style of "Henderson & Company," at Silver Street, Scar-

"Henderson & Company," at Silver Street, Scarborough aforesaid, joiner.

Leonard Goodwin, residing and carrying on business at 79 Darnall Road, in the city of Sheffield, herbalist, lately residing at 57 Eleanor Street, Sheffield aforesaid, and lately carrying on business at 157 Upper Hanover Street, Sheffield aforesaid, as a draper, and at 41 Barber Road, Sheffield aforesaid, as a hardware dealer.

Henry Pursell Price residing at 172 Abbey Foregate.

Henry Pursell Price, residing at 172 Abbey Foregate, Shrewsbury, in the county of Salop, and carrying on business at 5 Claremont Street, Shrewsbury aforesaid, under the style or name of "R. P.

Price & Son," auctioneer and valuer.

William Alfred Allen, residing and carrying on business at 62 Church Lane, Marple, in the county of Chester, painter and decorator.

Verdun Festburt Stanley, residing at The Grange, Wanborough, in the county of Wilts, farmer, and Richard Eldridge Richards, residing at The Grange, Wanborough aforesaid, farmer, carrying on business under the style or firm of Stanley & Richards, at The Grange, Wanborough aforesaid, farmers.

Richards, at The Grange, Wanborough aforesaid, farmers.

Glenalg Grant Cumbley, residing at 27 Longford Park, Kingsteignton, in the county of Devon, and carrying on business at 5 Imperial Buildings, Kingsteignton aforesaid, builder.

William Henry Colensa Laity, 49 Church Street, Nevagissey, Cornwall, grocer.

George Lingham Proffitt, now residing at "Briarsdene," Uplands Farm Road, off Trysull Road, Merry Hill, Wolverhampton, in the county of Stafford, and formerly residing at 7 Boscobel Road, Walsall, in the said county of Stafford, and carrying on business at Progress Garage, Walhouse Road, Walsall aforesaid, automobile agent.