Joseph Toner carrying on practice as a Solicitor under the name of John J. Toner & Co., Solicitors, 43, West Portland Street, Troon.

I, I. Scott McGregor, Chartered Accountant, Somerset House, 10, Somerset Place, Glasgow, G3 7JT, having been appointed by the Court of Session, Scotland, Judicial Factor upon the Estate of the said John Joseph Toner, in terms of Section 41 of the Solicitors (Scotland) Act, 1980, require all the lawful creditors of the said John Joseph Toner and other parties interested in his Estate, to lodge with the Judicial Factor, I. Scott McGregor within four months after the date of this notice, a statement of their claim as creditors of the said John Joseph Toner or as otherwise interested in his Estate; with such vouchers or other written evidence as they may have found upon in support of their claims, so that the same can be considered and reported upon by the Judicial Factor.

> I. Scott McGregor, C.A. Judicial Factor

Grainger & Co Somerset House 10 Somerset Place Glasgow G3 7JT 5th May 1993

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