JEFFERY, Henry, deceased, late of Nettleham, Lincolnshire. MILLER and BAKER. Court—LINCOLN and HORNCASTLE. No. of Matter—7 of 1925. Last Day for Receiving Proofs—Nov. 20, 1926. Name of Trustee and Address—Brogden, Frederick Charles, 10, Bank-street, Lincoln.

SOUTHWELL, Stanley, of Beckingham, Notting-hamshire. PLUMBER.
Court—LINCOLN and HORNCASTLE.
No. of Matter—4 of 1926.
Last Day for Receiving Proofs—Nov. 20, 1926.
Name of Trustee and Address—Brogden,
Frederick Charles, 10, Bank-street, Lincoln.

THEAKER, Walter Edwin, residing at 13, Kentstreet, and carrying on business at 40A, Winnstreet, both in the city of Lincoln. BUILDER
and CONTRACTOR.

Court—LINCOLN and HORNCASTLE.
No. of Matter—13 of 1925.
Last Day for Receiving Proofs—Nov. 20, 1926.
Name of Trustee and Address—Brogden,
Frederick Charles, 10, Bank-street, Lincoln.

ROCHE, John Andrew, residing at 11, Adelaide-terrace, Waterloo, Liverpool, in the county of Lancaster, and carrying on business as "ROCHE & CO.," at 60, Old Hall-street, Liverpool aforesaid. SHIPPING PUR-Liverpool VEYOR.

Court—LIVERPOOL. No. of Matter—115 of 1925.

Last Day for Receiving Proofs—Nov. 20, 1926. Name of Trustee and Address—Symond, Elwy Davies, 11, Dale-street, Liverpool.

TAYLOR, Henry, Junior, of Lilac Cottage, Moss-lane, Hesketh Bank, in the county of Lan-caster. FARM LABOURER. Court—LIVERPOOL. No. of Matter—9 of 1926.

Last Day for Receiving Proofs—Nov. 20, 1926.

Name of Trustee and Address—Symond, Elwy Davies, 11, Dale-street, Liverpool.

WYNN, William, 22, Bower-place, Maidstone, in the county of Kent, COAL MERCHANT, and carrying on business at 20, Warwick-place, Maidstone aforesaid.

Court—MAIDSTONE.

No. of Matter—8 of 1926.

Last Day for Receiving Proofs—Nov. 20, 1926.
Name of Trustee and Address—Poland, John
Langman, 280A, High-street, Rochester, Official Receiver.

ROTH, James Bertram, residing at 31, Ballbrookavenue, Withington, Manchester, and carrying on business as J. B. ROTH & CO., at 21, Cannon-street, Manchester. CHEMICAL and COLOUR MERCHANT.

Court—MANCHESTER.

No. of Matter—61 of 1926.

Last Day for Receiving Proofs—Nov. 20, 1926.

Name of Trustee and Address—Gibson, John Grant, Byrom-street, Manchester, Senior Official Receiver.

Grant, Byrom-s Official Receiver.

LAMB, John, residing at 132, Dee-street, lately carrying on business at 71, Clayton-street, and North-street, Back, all in Jarrow, county of Durham. CARTMAN.

Court—NEWCASTLE-UPON-TYNE.

No. of Matter—8 of 1926.

Last Day for Receiving Proofs—Nov. 20, 1926.

Name of Trustee and Address—Cave, R. William, Official Receiver. 81. St. Mary's-place, New-

Official Receiver, 81, St. Mary's-place, Newcastle-upon-Tyne.

WOODWARD, Titus, 18, Wood-street, Mansfield, in the county of Nottingham. GROCER, WINE and SPIRIT MERCHANT and BEER RETAILER.

Court—NOTTINGHAM.
No. of Matter—40 of 1925.
Last Day for Receiving Proofs—Nov. 23, 1926.
Name of Trustee and Address—Rhodes, Robert
Burns, 18, Low-pavement, Nottingham.

SMITH, Eric Dawson, residing at 323, Lees-road, Oldham, in the county of Lancaster, and carrying on business at Fielding-street, Oldham aforesaid, under the style of "BOOTH & JAMES SMITH." BUILDER and TIMBER MERCHANT.

Court—OLDHAM.

No. of Matter—39 of 1923.

Last Day for Receiving Proofs—Nov. 19, 1926.

Last Day for Receiving Proofs—Nov. 19, 1926. Name of Trustee and Address—Eaves, Arthu Tyldesley, 47, Mosley-street, Manchester.

PAYNE, Robert Frederick, residing at 31, Middle-street, Blackhall Colliery, in the county of Durham, and carrying on business at East Coast-road, Blackhall Colliery aforesaid.

MINER and MOTOR ENGINEER.

Court—SUNDERLAND.

No. of Matter—6 of 1926.

Last Day for Receiving Proofs—Nov. 20, 1926.

Name of Trustee and Address—Ellis, Walter Angus, 14, John-street, Sunderland.

ARNOLD.

TUGHES, John William, Ty Ucha Farm, Faerdre, Llandrillo, Merionethshire. FARMER. Court...WREXHAM. No. of Matter...24 of 1925. Last Day for Receiving Proofs...Nov. 20, 1926. Name of Trustee and Address...Small, William Frederick, 5, Hunter-street, Chester.

NOTICES OF DIVIDENDS.

RNOLD, William Hacker, trading as W. H. ARNOLD and COMPANY, 59, Philbeach-gardens, South Kensington, carrying on business at 1, Great Central-street, and 109, Baker-street, all London. COACH BUILDER. Court—HIGH COURT OF JUSTICE.

No. of Matter—250 of 1924.

Amount per £—1d.

First or Final, or otherwise—First and Final.

When Payable—Nov. 22, 1926.

Where Payable—78, New Oxford-street, London, W.C. 1. W.C. 1.

DALZELL, Ronald Arthur, Earl of Carnwath, of 34, Clanricarde-gardens, in the county of London.

London.
Court—HIGH COURT OF JUSTICE.
No. of Matter—1,299 of 1922.
Amount per £—5s.
First or Final, or otherwise—Sixth.
When Payable—Nov. 16, 1926.
Where Payable—At the offices of Messrs. Elles,
Salaman, Hepburn & Co., 1-2, Bucklersbury,
London, E.C. 4.

FISHER, Hyman Marks, described in the Receiving Order as M. Fisher (Male), 70, Bedford-street, Mile End, in the county of London, and lately carrying on business there. FURRIER.

FURRIER.
Court—HIGH COURT OF JUSTICE.
No. of Matter—1,454 of 1924.
Amount per £—1d.
First or Final, or otherwise—First and Final.
When Payable—Any day (except Saturday),
between the hours of 11 and 2.
Where Payable—Bankruptcy Buildings, Careystreet, London, W.C. 2.