SUTCLIFFE, Sydney, formerly of Delves Road Building Estate, Walstead Road, Walsall, in the county of Stafford, and now residing at c/o Mrs. J. Jones, Nelsons Cottages, Ansley, Nuneaton, in the county of Warwick, BUILDER. Court—WALSALL. No. of Matter—10 of 1933. Last Day for Receiving Proofs—Nov. 8, 1940. Name of Trustee and Address—Clark, Rudolf Kynoch, Somerset House, 37, Temple Street, Birmingham 2, Official Receiver.

DIVIDENDS.

- MANHEIM, Sidney, of Kengar Hotel, Kensington Gardens Square, London, formerly carrying on business at 29, Alfred Place, London, S.W.7. ANTIQUE DEALER. Court—HIGH COURT OF JUSTICE. No. of Matter—769 of 1937. Amount per f—1 58d. First or Final, or otherwise—First and Final. When Payable—Nov. 1, 1940. Where Payable—Offices of Wilson, Bigg & Co., 16, Coleman Street, London, E.C.2.
- WELCH, John Stanley, deceased, lately carrying on business at 28, Warwick Lane, London, E.C.4. BOOKSELLER and STATIONER. Court—HIGH COURT OF JUSTICE. No. of Matter—522 of 1938. Amount per £—3s. 8 d. First or Final, or otherwise—First and Final: When Payable—Nov. 12, 1940. Where Payable—7-8, Norfolk Street, Strand, London, W.C.2.
- MITCHELL, Sydney Cooper, of Warden Hill Cottage, Chipping Warden, in the county of Northampton. FARMER. Court—BANBURY. No. of Matter—7 of 1927. Amount per £—3s. rd. First or Final, or otherwise—First and Final. When Payable—Nov. 5, 1940. Where Payable—Official Receiver's Office, 8, Forbury, Reading.
- YOUNG, Percival William, The Promenade, Rhoson-Sea, in the county of Denbigh. CONFECTIONER and SWEETSHOP PROPRIETOR. Court—BANGOR. No. of Matter—4 of 1940. Amount per £—2s. 5d. First or Final, or otherwise—First and Final. When Payable—Nov. 13, 1940. Where Payable—Official Receiver's Office, St. Peter's Churchyard, The Cross, Chester.
- HUTCHINS, Douglas May, of Malahat, 43, Alton Road, Parkstone, in the county of Dorset, and lately carrying on business at Ashley Radio, Ashley Cross, Parkstone aforesaid, as a RADIO ENGINEER, now 85, Ewell Road, Surbiton, in the county of Surrey. Cycle Dealer's Manager. Court—BOURNEMOUTH. No. of Matter—15 of 1939. Amount per £—20s. and 4 per cent. Statutory Interest. First or Final, or otherwise—First and Final. When Payable—Nov. 9, 1940. Where Payable—The Official Receiver's Office, 10, Rockstone Place, Southampton.
- PALMER, Harold James, 8, Tudor Close, Hove, in the county of Sussex, and 5, Wharf Road, Hove aforesaid, BUILDER and DECORATOR, lately carrying on business at Kingsthorpe Road, Hove aforesaid. Court—BRIGHTON and LEWES (at Brighton). No. of Matter—14 of 1940. Amount per f.—15. 5d. First or Final, or otherwise—First and Final. When Payable—Nov. 1, 1940. Where Payable—8, Old Steine, Brighton, Sussex.
- PHILLIPS, Alfred Charles, 21, Avon Park, Redfield, in the city and county of Bristol. MONEY-LENDER. Court—BRISTOL. No. of Matter—13 of 1939. Amount per f.—61d. First or Final, or otherwise—Second and Final. When Pavable—Oct. 30, 1940. Where Payable—Official Receiver's Office, 26, Baldwin Street, Bristol.
- HOLDEN. Arthur Reginald (the Younger), 262, Belvedere Road, Burton-on-Trent, in the county of Stafford. FURNISHING COMPANY MANAGER. Court—BURTON-ON-TRENT. No. of Matter—1 of 1940. Amount per £—7d.

- First or Final, or otherwise—First and Final. When Payable—Nov. 8, 1940. Where Payable—The Official Receiver's Office, 22, Regent Street, Park Row, Nottingham.
- BENTON, Percy Victor, residing and carrying on business at Walpole Marsh, Norfolk. SMALL-HOLDER. Court—KING'S LYNN. No. of Matter—7 of 1933. Amount per £—4½d. First or Final, or otherwise—Supplemental. When Payable—Nov. 8, 1940. Where Payable—The Official Receiver's Office, 41, Sidney Street, Cambridge.
- CHARITY, Herbert William, residing and carrying on business at 70, Cumberland Street, in the city and county of Kingston-upon-Hull.

 MASTER BUTCHER. Court—KINGSTON-UPON-HULL. No. of Matter—21 of 1940.

 Amount per —2s. 5d. First or Final, or otherwise—First and Final. When Payable—Nov. 4, 1940. Where Payable—Official Receiver's Office, 1, Parliament Street, Hull.
- OAKLEY, Percy, The Tower, Rainhill, in the county of Lancaster. COMPANY DIRECTOR. Court—LIVERPOOL. No. of Matter—13 of 1936. Amount per £—4\frac{1}{8}d. First or Final, or otherwise—Seventh and Final. When Payable—Nov. 8, 1940. Where Payable—5, Fenwick Street, Liverpool 2.
- RUSSELL, Ann Elizabeth (Married Woman), residing at 119, Picton Road, Wavertree, Liverpool, in the county of Lancaster, and carrying on business at the same address. FANCY DRAPER. Court—LIVERPOOL. No. of Matter—23 of 1940. Amount per —11½d. First or Final, or otherwise—First and Final. When Payable—Nov. 12, 1940. Where Payable—At the offices of the Official Receiver, Government Buildings, Victoria Street, Liverpool.
- HAIAT, Elie, residing at 72, Palatine Road, Manchester, in the county of Lancaster, and carrying on business at 45, Lloyd Street, Manchester aforesaid. SHIPPER. Court—MANCHESTER. No. of Matter—24 of 1938. Amount per £—2d. First or Final, or otherwise—First and Final. When Payable—Nov. 7, 1940. Where Payable—At the offices of the Trustee, 47, Mosley Street, Manchester.
- JARRETT, Emily Margaret, The Corner House, Niton Undercliff, Niton, in the Isle of Wight, Married Woman, carrying on business at Niton Undercliff Garage, Niton aforesaid. GARAGE PROPRIETOR, TOBACCONIST and CONFECTIONER. Court—NEWPORT and RYDE. No. of Matter—3 of 1940. Amount per —4½d. First or Final, or otherwise—First and Final. When Payable—Nov. 11, 1940. Where Payable—The Official Receiver's Office, 10, Rockstone Place, Southampton.
- BROOKES, Enoch Douglas Stanley, 51, Stamford Road, West Bridgford, in the county of Nottingham, BUILDER, and lately carrying on business at 51, Stamford Road, West Bridgford aforesaid. Court—NOTTINGHAM. No. of Matter—3 of 1940. Amount per —83d. First or Final, or otherwise—First and Final. When Payable—Nov. 8, 1940. Where Payable—The Official Receiver's Office, 22, Regent Street, Park Row, Nottingham.
- HEELS, Ernest, 1, Binney Road, All Hallows, near Rochester, in the county of Kent. BUILDER. Court—ROCHESTER. No. of Matter—15 of 1940. Amount per f—7d. First or Final, or otherwise—First and Final. When Payable—Nov. 4, 1940. Where Payable—Official Receiver's Offices, 280A, High Street, Rochester.
- HATTON, Samuel, residing and carrying on business at 85, Hadfield Street, Old Trafford, Manchester, in the county of Lancaster. GROCER and TOBACCONIST. Court—SALFORD. No. of Matter—11 of 1940. Amount per £—2½d. First or Final, or otherwise—First and Final. When Payable—Nov. 4, 1940. Where Payable—Official Receiver's Offices, 20, Byrom Street, Manchester 3.