The first Deliverance is dated 21st August 1911.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Monday the 11th day of September 1911, within the Globe Hotel, High Street, Paisley.

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 22nd

day of December 1911.

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

M'NAUGHTON & LOCHHEAD, Writers, 8 Gilmour Street, Paisley, Agents.

SEQUESTRATION of the Deceased DAVID CHRYSTAL, Writer, Stirling.

JAMES BOGLE GIBSON, Chartered Accountant, Glasgow, has been elected Trustee on the Estate; and John Stuart Gowans, Chartered Accountant, Edinburgh, John Jenkins, Writer, Stirling, and George Kinross, Stirling, have been elected Commissioners. The Creditors will meet within the Golden Lion Hotel, Stirling, upon Thursday the 14th day of September 1911, at 2.45 o'clock afternoon.

JAMES B. GIBSON, Trustee.

30th August 1911.

SEQUESTRATION of HUGH KERR, Contractor, 82 George Street, Glasgow.

JOHN WISHART, Accountant, Glasgow, Trustee, begs to intimate that the second General Meeting of Creditors will be held within his Chambers, 138 Bath Street, Glasgow, on Tuesday, 12th September 1911, at twelve o'clock noon.

JNO. WISHART, Trustee.

Glasgow, 29th August 1911.

The SEQUESTRATION of DAVID PETERS, residing at 45 Grange Road, Alloa, and trading under the names of ANDREWS, HAY, & Co., Glasgow; PETERS & Co., . Grangemouth; ROBERT SINCLAIR, Edinburgh; and DAVID PETERS, London.

AS Trustee, I hereby call a Meeting of Creditors, to be held within the Office of M'Clelland, Ker, & Co., C.A., 115 St. Vincent Street, Glasgow, on Monday, 2nd October next, at twelve noon, to consider as to an application for my discharge.

A. S. MACHARG, Trustee.

Glasgow, 30th August 1911.

SEQUESTRATION of NAPIER & WILKS, Die Sinkers, Engravers, and Brass Stamp Cutters, 111 West Regent Street, Glasgow, and Alexander Napier, the sole Partner thereof.

S Trustee on the Sequestrated Estates above designed, I hereby call a Meeting of the Creditors, to be held within the Chambers of Messrs. Mitchell Lyon & Fleming, C.A., 124 St. Vincent Street, Glasgow, on Monday the 25th day of September 1911, at twelve o'clock noon, to consider as to an application to be made for my discharge as Trustee.

J. MITCHELL LYON, C.A., Trustee.

Glasgow, 30th August 1911.

SEQUESTRATION of A. M. JOCKEL & COY., Embroiderers, carrying on business at The Masonic Depôt, 32 George Street, Edinburgh, and Mrs. Ada Matilda Jockel or Scot Macdonald, now Aitken, wife of William Kyd Aitken, and the said William Kyd Aitken, as sole Partners thereof, and as Individuals.

THE Trustee hereby intimates that the account of his intromissions for the statutory period ended 15th August 1911 has been audited by the Commissioner, who has postponed the declaration of a Dividend until the recurrence of another statutory period.

JOHN S. WELLS, Trustee.

11 Duke Street, Edinburgh, 29th August 1911.

ALEXANDER COWAN'S SEQUESTRATION.

In the Sequestration of Alexander Cowan, Distiller and Wine Merchant, Queensgate, Inverness, sole Partner of Alexander Cowan & Coy., Distillers and Wine Merchants, Queensgate, Inverness, and now residing in Bishop's Road, Inverness.

NEORGE FORREST, Chartered Accountant, Inverness, GEORGE FORKEST, Chartered Accountant, Inventess, Trustee, hereby intimates that an account of his intromissions, brought down to 22nd August 1911, has been audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period for making a Dividend.

GEORGE FORREST, C.A., Trustee.

Inverness, 29th August 1911.

SEQUESTRATION of JAMES IVERACH SUTHER-LAND, Wine and Spirit Merchant, Bellshill, also trading as DONALD SUTHERLAND & SONS, Licensed Grocers in Mossend and Coatbridge, and residing in Inverlochy, Bellshill, and the said Firm of Donald Sutherland & Sons, otherwise known as D. Sutherland & Son, of which Firm he is the sole Partner.

THE Trustee hereby intimates that an account of his intromissions with the funds of the above Sequestrated Estate, brought down to 16th August 1911, has been audited by the Commissioners, and that they have postponed consideration of the payment of a Dividend and the Trustee's remuneration until the recurrence of another statutory period.

R. B. M'CAIG, Trustee.

Glasgow, 1st September 1911.

In the SEQUESTRATION of HENRY JOHN PEARETH, residing at Pitnacree, Ballinluig, Perth-

HARLES MUNRO, Banker, Aberfeldy, Trustee, hereby intimates that the Commissioners have postponed a Dividend till the recurrence of another statutory period for making a Dividend.

CHARLES MUNRO, Trustee.

Aberfeldy, 1st September 1911.

To the Creditors on the Sequestrated Estates of HUGH KEITH, sometime Farmer, Moniabrock Farm, in the Parish of Lochwinnoch, Renfrewshire, thereafter Contractor, residing at Kaimhill Cottage, near Johnstone, and now residing at The Cottage, Cameron, near St. Andrews, Fifeshire.

BY virtue of an Order of the Sheriff-Substitute of Lanarkshire at Glasgow, Hugh Keith, above designed, hereby intimates that he has presented a Petition to the Sheriff of Lanarkshire at Glasgow, to be finally discharged of all debts contracted by him or for which he was liable at the date of the Sequestration of his Estates, in terms of the Statutes.

> ROB. REID, Writer, Agent for the said Hugh Keith.

Houstonn Square, Johnstone, 29th August 1911.

To the Creditors on the Sequestrated Estates of JAMES STEWART, sometime Spirit Merchant, carrying on business at 3 Bengal Street and 92 Main Street, Pollokshaws, and 962 Pollokshaws Road, Glasgow, and residing at Helenslea, Giffnock, in the County of Renfrew, and now residing at No. 161 Shamrock Street, Glasgow.

BY virtue of an Order of the Sheriff-Substitute of Renfrewshire at Paisley, James Stewart, above designed, hereby intimates that he has presented a Petition to the Sheriff of Renfrewshire at Paisley, to be finally discharged of all debts contracted by him before the date