hereby intimate that an account of my intromissions with the Funds of the Estate, brought down to 3rd December 1926, has been audited by the Commissioners, and that a second and final Dividend will be paid within the Offices of Messrs. Craston Thomson & Allison. C.A., 219 St. Vincent Street, Glasgow, on 3rd February 1927.

J. Allison, Jr., C.A., Trustee.

Glasgow, 11th December 1926.

the SEQUESTRATION of EBENEZER GROSERT WRIGHT, Managing Director, residing at 434 Great Western Road, Aberdeen.

DUNCAN MACGREGOR MITCHELL, Advo-cate in Aberdeen, hereby intimates that the Commissioners have postponed a Dividend till the recurrence of another statutory period for making a

D. MACGREGOR MITCHELL, Trustee.

75 Union Street, Aberdeen, 7th November 1926.

SEQUESTRATION of JOHN KNOX COWAN. Wine and Spirit Merchant, High Street, Johnstone, and trading as THE GEORGE HIRING COM-

THE Trustee hereby intimates that an Account Charge and Discharge of his intromissions with the Funds of the Estate, brought down to 30th November 1926, has been made up by him and examined and audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period.

WM. SHARP, C.A., Trustee.

Glasgow, 13th December 1926.

## NOTICE OF DISSOLUTION.

THE Firm of SMITH BROTHERS, carrying on business as Retail Clothiers, Drapers, Hosiers, Hatters, Shirtmakers, and General Outfitters, at the Globe, three to fifteen Murraygate, Dundee, has been DISSOLVED as at the eleventh day of December nineteen hundred and twenty-six, by mutual consent, by the retiral therefrom of the Subscribers George Kiddie Smith and David Smith, senior, two of the Partners.

The Business will continue to be carried on by the

The Business will continue to be carried on by the Subscribers other than the said George Kiddie Smith and David Smith, senior, on their own account, and under the same name of SMITH BROTHERS.

The Subscribers other than the said George Kiddie Smith and David Smith, senior, are authorised to uplift all the debts due to, and they will discharge all the debts and liabilities of, the Firm.

Dated at Dundee, this thirteenth day of December nineteen hundred and twenty-six.

D. S. SMITH. DAVID SMITH, JUNE. D. K. SMITH. JAS. L. SMITH, JUNR.

F. B. GRAHAM, Solicitor, 61 Reform Street, Dundee, ROBERT FLEMING, Draper, 3 Murray-

gate, Dundee,
Witnesses to the Signatures of
Daniel Shoebotham Smith, David
Smith, junior, Daniel Kay Smith, and James Luke Smith, junior.

> GEO. K. SMITH. DAVID SMITH, SENR.

WILFRID L. SMITH, Clothier, 21 Commercial Street, Dundee,
P. W. Johnston, Solicitor, 34 Reform Street, Dundee, Witnesses to the Signatures of the said George Kiddie Smith and David Smith, senior.

## NOTICE OF RETIRAL.

THE Subscriber William Arthur Baird Laing renineteen hundred and twenty-six from the Firm of
KYLE, DENNISON, & LAING, Civil Engineers,
118 Mains Street, Glasgow, of which he and the
other Subscriber were the sole Partners.
The Subscriber George Malcolm Holmes Douglas
will continue to carry on the Business under the same
Firm name, and will collect the debts and discharge
the liabilities of the Firm.

WILLIAM A. BAIRD LAING.

G. M. HOLMES DOUGLAS.

HAS. FINLAYSON, 160 West George Street, Glasgow, Law Clerk, J. L. W. Logan, 160 West George Street, Glasgow, Law Clerk, Witnesses to the Signatures of the said William Arthur Baird Laing and George Malcolm Holmes George Douglas.

Glasgow, 11th December 1926.

NOTICE is hereby given that the Firm of W. C. MACFARLANE & COMPANY, carrying on business as Coachbuilders at 13-15 Eaglesham Street, Glasgow, of which the Subscribers were the sole Partners, has been DISSOLVED, of mutual consent, as at the twentieth day of November nineteen hundred and twenty-six, by the retiral therefrom of the Subscriber Walter Carmichael Macfarlane.

The Subscriber Thomas Leadbetter Woodside will discharge the whole liabilities of the Firm, and collect all debts due to said Firm.

The Business will continue to be carried on by

The Business will continue to be carried on by the Subscriber Thomas Leadbetter Woodside for his own behoof, under the said Firm name of W. C. MACFARLANE & COMPANY.

Dated at Glasgow, this first day of December nineteen hundred and twenty-six.

W. C. MACFARLANE. THOS. L. WOODSIDE.

Witnesses to the Signatures of the said Walter Carmichael Macfarlane and Thomas Leadbetter Woodside—
AND. BAIRD, Solicitor, 156 St. Vincent Street, Glasgow.
MARTHA H. CURRIE, Typist, 156 St. Vincent Street, Glasgow.

IE Partnership carrying on business as MACKAY & WEBSTER, Wholesale Flour and ACKAY & WEBSTER, Wholesale Flour and Provision Merchants at two hundred and fifty-three High Street, Glasgow, of which David Mackay, now deceased, and William Webster, undersigned, were the sole Partners, was terminated on twelfth November nineteen hundred and twenty-six, by the death of the said David Mackay.

The Subscriber William Webster has since that date been sole Partner of the said Firm, and is responsible for all debts incurred by the Firm since that date and is authorised to collect on helalf of

that date, and is authorised to collect on behalf of the former Partnership all debts due to the Firm prior to twelfth November nineteen hundred and twenty-six, and to pay all debts due by the Firm as at that date.

JOHN MACKAY.

ALEXANDER MACKAY, Executors of the said David Mackay.

WILLIAM LANDELLS STIRLING, Draper, Bridge of Allan, E WINCHESTER BRUCE, Clerkess, Bridge of Allan, Witnesses to the Signatures of the said Alexander Mackay and John Mackay.

WM. WEBSTER.

JAMES WALKER, 219 St. Vincent Glasgow, Chartered Street, countant, countant, COARET URE, 253 High Street, MARGARET Cashier, Witnesses to the Signature of the said William Webster.