To the Creditors and other Persons interested in the WILLIAM Deceased \mathbf{of} the EDWARDS, Iver Villa, Kenneth Street, Inver-

DONALD HEPBURN, C.A., Judicial Factor upon the Estate of the said deceased William Edwards, hereby intimates that he has prepared and lodged in Court a State of Funds of the said Estate, showing that there are no Funds available for distribution among the preferable or ordinary Creditors, to be considered and approved of by the Court, of which all concerned are required to take notice.

DONALD HEPBURN, C.A., Judicial Factor. Commercial Bank Buildings, Inverness, 6th April 1938.

To the Creditors and other Persons interested in the Succession of the Deceased ALEXANDER EWING, Electrician, who resided c/o Young, Caprera Cottage, Newton Mearns.

A LEXANDER M'DERMID, Chartered Accountant, 175 West George Street, Glasgow, Judicial Factor upon the Estate of the said deceased Alexander Ewing, hereby intimates that he has prepared and lodged in the Sheriff Court of Renfrew and Bute, at Paisley, a State of Funds of the said Estate to be considered and approved of by the Court, of which all concerned are hereby required to take potice. to take notice.

ALEX. M'DERMID, C.A., Judicial Factor. 175 West George Street, Glasgow, 6th April 1938.

To the Creditors and other Persons interested in the \mathbf{of} \mathbf{the} Deceased Succession BUCHANAN, Wholesale Dairyman, 7-11 Langlands Road, Govan, Glasgow, who carried on Business there as Thomas Buchanan & Son.

A LEXANDER M'DERMID, Chartered Account-A LEXANDER M'DERMID, Chartered Accountant, ant, 175 West George Street, Glasgow, Judicial Factor upon the Estate of the said Thomas Buchanan, hereby intimates that he has prepared and lodged in the Sheriff Court of Lanarkshire, at Glasgow, a State of Funds and Scheme of Division of the said Estate, to be considered and approved of by the Court, of which all concerned are hereby required to take notice.

ALEX. M'DERMID, C.A., Judicial Factor. 175 West George Street, Glasgow, 7th April 1938.

To the Creditors and other Persons interested in the Succession of the Deceased RICHARD EDWIN HOWELLS, late of Duncrag, Kilmacolm.

ENNETH ALEXANDER BORLAND, Writer, K Glasgow, Judicial Factor upon the Estate of the said deceased Richard Edwin Howells, hereby intimates that he has prepared and lodged in Court a State of Funds and Scheme of Division of the said Estate, to be considered and approved of by the Court, of which all concerned are hereby required to take notice.

> A. Borland, 95 West George Street, Glasgow.

6th April 1938.

To the Creditors and other Persons interested in the Succession of the Deceased PETER M'CORT (M'COURT) SMITH, Tailor, 139 Trongate,

A LEXANDER PYPER, Chartered Accountant, 87 St. Vincent Street, Glasgow, Judicial Factor on the Estate of the deceased Peter M'Cort (M'Court) Smith, has presented a Petition to the Court of Session for his discharge of the office of Judicial Factor, of which notice is hereby given,

and that the Petition will be again moved in Court on or after the twenty-third day of April nineteen hundred and thirty-eight.

Pyper, C.A., 87 St. ALEXANDER Vincent Street, Glasgow.

7th April 1938.

NOTICE TO CREDITORS.

PETER WELLS BELL, Farmer, Mossband, Georgetown Road, Dumfries, having granted a Trust Deed for behoof of his Creditors in favour of Mr. Thomas Laurie, Grain Merchant, Lockerbie, all parties having claims against him are requested to lodge them with the Subscribers within seven days from this date; and all parties indebted to the said Peter Wells Bell are requested to make payment to the Subscribers within the like period.

> HENDERSON & MACKAY, Solicitors, Lockerbie, Agents for the Trustee.

8th April 1938.

A PETITION having been presented to the Sheriff of Perth and Angus, at Perth, at the instance of Atholl Properties Limited, having their Registered Office at five Thistle Street, Edinburgh, for Sequestration of the Estates of WILLIAM COWAN, Farmer, Hill of Kinglands, Bankfoot, Perthshire, Lordship of this data granted Warrant for citing his Lordship of this date granted Warrant for citing the said William Cowan to appear in Court on the seventh day next after citation, to show cause why Sequestration should not be awarded; of all which Intimation in hereby given.

> JOHN GRAY, Solicitor, 75 George Street, Perth, Agent.

7th April 1938.

PETITION having been presented to the Sheriff A of Lanarkshire, at Glasgow, at the instance of John Richmond & Company, Wholesale Plumbar and Metal Merchants, 56 West Regent Street, Glasson of the Fatates of and Metal Merchants, 55 West Regent Street, Glasgow, Pursuers, for Sequestration of the Estates of J. LOGAN & COMPANY, Plumbers and Electricians, 156 Albert Drive, Pollokshields, Glasgow, and Joseph Logan, 156 Albert Drive aforesaid, the only known Partner of said Firm of J. Logan & Company, as such, and as an Individual, jointly and severally, the Sheriff-Substitute, at Glasgow (Mr. severally, the Sheriff-Substitute, at Glasgow (Mr. D. S. Macdiarmid), on fifth April 1938, granted a Warrant for citing the said J. Logan & Company and Joseph Logan to appear in Court on an induciæ of ten days from the date of citation, to show cause why Sequestration of their Estates should not be awarded.

Of all which Intimation is hereby given.

J. G. PHILLIP, Solicitor, 146 West Regent Street, Glasgow, C.2, Agent for Petitioners.

THE Estates of ROBERT KIRKWOOD, 790 Duke I Street, Glasgow, E.1, were Sequestrated on the fifth day of April 1938, by the Sheriff of Lanarkshire, at Glasgow.

The first Deliverance is dated the fifth day of

April 1938.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on

sioners is to be held at twelve o'clock noon, on Tuesday the nineteenth day of April 1938, within the Faculty Hall, St. George's Place, Glasgow. A Composition may be offered at this Meeting.

The Sheriff has ordered that the Sequestration shall proceed as a Summary Sequestration in terms of the Bankruptcy (Scotland) Act, 1913.

The date on or before which Creditors must lodge their oaths and grounds of debt to entitle them to the first Dividend will be advertised in the Edinburgh Gazette Notice calling the second Meeting of Creditors.

J. Anderson Dunlop & Co., Solicitors, 225 St. Vincent Street, Glasgow, Agents.

6th April 1938.