



The Edinburgh Gazette.

Published by Authority.

FRIDAY, MAY 18, 1888.

SALMON FISHERIES (SCOTLAND).

(31 and 32 Vict. cap. 123.)

WHEREAS it is provided by 'The Salmon Fisheries (Scotland) Act, 1868' (31 and 32 Vict. cap. 123), that 'Any District Board at any Meeting, of which due notice has been given by advertisement at least ten days previously, in a newspaper printed or circulated in the County or Counties in which the District is situated, may resolve to petition the Secretary of State . . . To vary the Annual Close Time in such District, provided that such Annual Close Time shall always be One hundred and sixty-eight days.'

And whereas the powers and duties of the Secretary of State, with regard to the Salmon Fisheries in Scotland, are transferred to the Secretary for Scotland by 'The Secretary for Scotland Act, 1885' (48 and 49 Vict. cap. 61).

And whereas the District Board of the River Tay have presented a Petition to me, in terms of the said 9th Section of the said Salmon Fisheries (Scotland) Act, 1868, praying me 'to alter the Annual Close Time for Net Fishing in the District of the River Tay, so as to extend from twenty-seventh August to tenth February, both inclusive, and to fix the extension of time for Rod Fishing in said District to be from

'twenty-seventh August to the thirty-first October both inclusive.'

Now therefore I, the Most Honourable Schomberg Henry, Marquis of Lothian, K.T., Her Majesty's Secretary for Scotland, do, by this Order under my hand, hereby fix and determine that the Annual Close Time for Net Fishing in the District of the River Tay shall in future extend from the twenty-seventh day of August to the tenth day of February, both days inclusive, and that the Extension of Time for Rod Fishing in the said District shall in future be from the twenty-seventh day of August to the thirty-first day of October, both days inclusive; and in pursuance of the provisions of the said first recited Act, I do hereby direct that this Order shall be published in the Edinburgh Gazette.

Provided always that this Order shall not apply to the Net Fishing Season of 1888.

Given under my hand and seal at Dover House, Whitehall, the fifteenth day of May 1888.

I. S.

(Signed) **LOTHIAN,**
Her Majesty's Secretary
for Scotland.

GENERAL ASSEMBLY OF THE CHURCH OF
SCOTLAND, 1888.

Notice is hereby given that Her Majesty's High Commissioner to the General Assembly of the Church of Scotland will hold a Levee at Her Majesty's Palace of Holyrood House, at eleven o'clock A.M., on Thursday the 24th day of May, being the first day of Meeting of the General Assembly, on which occasion all those holding Her Majesty's Commission are expected to appear in uniform or full dress.

The Procession will go by the Calton Hill.

Carriages of Noblemen and Gentlemen attending the Levee will follow those of His Grace.

His Grace will attend Divine Service in the High Church on Sunday the 27th May and Sunday the 3rd June.

LEVEE.

Noblemen and Gentlemen attending the Levee of His Grace the Lord High Commissioner are requested to bring with them two large cards, bearing their name and address in full—*plainly written*—one of which cards is to be left with an attendant appointed to receive the same at the entrance of the Picture Gallery, the other to be given to the Purse-Bearer in the Throne Room.

By Command,

ROBERT HAMILTON RAMSAY, M.D.,
Purse-Bearer to His Grace.

Palace of Holyrood House,
May 1888.

N.B.—Any Gentleman who may not have with him the cards with name written as requested, can procure them from the attendants in waiting at the table in the Picture Gallery near the entrance.

No. 1.

NOTICE.

CUSTOMS AND INLAND REVENUE
ACT, 1888.

THE NEW STAMP DUTIES.

The Board of Inland Revenue direct attention to the following provisions of the Customs and Inland Revenue Act, 1888, which has now received the Royal Assent:—

CONTRACT NOTES.

In lieu of the stamp duty of one penny paid on a Contract Note, as now defined by the Customs and Inland Revenue Act, 1878, where such Note advises the sale or purchase of any stock or marketable security of the value of one hundred pounds or upwards, there is to be charged the duty of Sixpence.

The new duty is to be denoted by an adhesive stamp, or adhesive stamps, appropriated to a Contract Note, and such stamp or stamps is, or are, to be cancelled by the person by whom the Note is executed.

Appropriated stamps of the value of 6d., 1s., and 1s. 6d. have been provided, and can be obtained at the principal stamp offices.

The amount of duty upon a Contract Note stamped in conformity with the Act may be added to the charge for brokerage or agency.

The term 'Contract Note' means the Note sent by a broker or agent to his principal (except where such principal is acting as broker or agent for a principal), advising him of the sale or purchase of any stock or marketable security, and any person who effects any such sale or purchase as a broker or agent is to forthwith make and execute a Contract Note, and transmit the same to his principal, and in default of so doing is to forfeit the sum of Twenty Pounds.

Where a Note advises the sale or purchase of more than one description of stock or marketable security, the Note is to be deemed to be as many Contract Notes as there are descriptions of stock or security sold or purchased.

It is to be observed that section 69 of the Stamp Act, 1870, imposes a penalty of twenty pounds on every person who makes or executes any Contract Note chargeable with stamp duty, and not duly stamped, and it is further provided that no broker, agent, or other person shall have any legal claim to any charge for brokerage, commission, or agency, with reference to the sale or purchase of any stock or marketable security of the value of five pounds or upwards mentioned or referred to in any Contract Note, unless such Note is duly stamped.

TRANSFERS OF REGISTERED BONDS, DEBENTURES, &C.

There is to be charged upon a transfer, assignment, disposition, or assignation, otherwise than on mortgage, of any mortgage, bond, debenture, or covenant (being a marketable security), or of any security for money by or on behalf of any Foreign or Colonial State, Government, municipal body, corporation, or company (being a marketable security), the following duties (that is to say):—

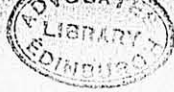
Where the transfer, assignment, disposition, or assignation is on sale, the same ad valorem duties as are now charged under the Stamp Act, 1870, upon a conveyance or transfer on sale of any property, such duties being at the rate of ten shillings per cent. of the amount or value of the consideration for the sale.

Where the transfer, assignment, disposition, or assignation is of any other kind than on sale or mortgage, ten shillings.

The above duties are in substitution for the duty of sixpence for every one hundred pounds, and also for any fractional part of one hundred pounds, of the amount transferred, assigned, or disposed in any case in which such duty is imposed by the Stamp Act, 1870, and they must be denoted by impressed stamps.

STATEMENTS OF CAPITAL OF LIMITED LIABILITY COMPANIES.

A statement of the amount of nominal capital to be raised by shares of any company to be registered with limited liability is to be delivered to the Registrar of Joint-Stock Companies in England, Scotland, or Ireland, and a statement of the amount of any increase of registered capital of any company now registered or to be registered with limited liability is to be delivered to the said registrar, and every such statement is to be charged with an ad valorem stamp duty of two shillings for every one hundred pounds and any



fraction of one hundred pounds over any multiple of one hundred pounds of the amount of such capital or increase of capital as the case may be.

MORTGAGES OF STOCK, &c.

The Stamp Duty now payable upon a mortgage of any stock or marketable security under the provisions of the Stamp Act (1870) Amendment Act, 1871, is repealed.

Every instrument under hand only (not being a Promissory Note or Bill of Exchange) given upon the occasion of the deposit of any Share Warrant or Stock Certificate to Bearer, or Foreign or Colonial Share Certificate, or any Security for money transferable by delivery, by way of security for any loan, is to be deemed to be an agreement, and is to be charged with the duty of Sixpence accordingly.

Every instrument under hand only (not being a Promissory Note or Bill of Exchange), making redeemable or qualifying a duly stamped transfer, intended as a security, of any registered stock or marketable security, is to be deemed to be an agreement, and is to be charged with the duty of Sixpence accordingly.

A release or discharge of any such instrument is not to be charged with any ad valorem duty.

Any deed operating as a mortgage of any stock or marketable security is to be chargeable, in respect of such operation, with the ad valorem duty at the rate of Two Shillings and Sixpence per cent. chargeable upon a mortgage under 'The Stamp Act, 1870.'

The duty of Sixpence above referred to may be denoted by an adhesive Postage and Revenue Stamp.

EQUITABLE MORTGAGES.

The ad valorem duty chargeable upon a mortgage under "The Stamp Act, 1870," ceases to be payable upon an equitable mortgage effected by an agreement or memorandum, under hand only, relating to the deposit of any title deeds or instruments constituting or being evidence of the title to any property whatever (other than stock or marketable security), or creating a charge on such property, and in lieu of such duty every such agreement or memorandum is to be charged with the duty of one shilling for every one hundred pounds, and any fractional part of one hundred pounds, of the amount secured by the equitable mortgage.

Where the total amount which may be at any time secured by any equitable mortgage is unascertained or unlimited in the first instance, and the ad valorem stamp duty impressed on the agreement or memorandum in conformity with this section is available under section 107 of "The Stamp Act, 1870," for such an amount only as such duty extends to cover, such agreement or memorandum is, for the purpose of stamp duty, to be deemed to be a new and separate agreement or memorandum bearing date on the day on which any advance or loan is made in excess of the amount covered by the duty impressed thereon.

The duty above referred to must be denoted by an impressed stamp.

FOREIGN OR COLONIAL SHARE CERTIFICATES, BONDS, AND OTHER SECURITIES TO BEARER.

The under-mentioned duties are charged upon—

(a) Any foreign or colonial share certificate or any other document whatever, being prima facie evidence of the title of any

person as proprietor of, or as having the beneficial interest in, any share or shares, or stock or debenture stock, or funded debt of any foreign or colonial company or corporation where such person is not registered in respect thereof in a register duly kept in the United Kingdom.

(b) Any security for money of any company or corporation being a marketable security and transferable by delivery, or security for money by or on behalf of any foreign or Colonial State, Government, municipal body, corporation, or company, being a marketable security and transferable by delivery, whatever may be the date thereof, or of the issue thereof, and wherever it may have been made or issued, or the interest may be payable.

On the occasion of the first delivery or transfer by delivery thereof in the United Kingdom on or after the first day of July in the year one thousand eight hundred and eighty-eight, and on the occasion of the first delivery or transfer by delivery thereof in the United Kingdom in any year after the year in which such first delivery or transfer by delivery shall happen—

	£	s.	d.
Where the nominal amount in money of the share or shares or stock or debenture stock or funded debt or where the amount secured does not exceed twenty-five pounds	0	0	3
Where such nominal amount or amount secured exceeds twenty-five pounds and does not exceed fifty pounds	0	0	6
Where such nominal amount or amount secured exceeds fifty pounds, for every fifty pounds and any fractional part of fifty pounds thereof	0	0	6

It is, however, provided that the new duty upon a security as defined under (b) shall not be payable in the case of any security, duly stamped with the duty of one shilling for every ten pounds, and also for any fractional part of ten pounds of the money thereby secured in conformity with the Customs and Inland Revenue Act, 1885. But the new duty is payable upon every other security, transferable by delivery, and in the case of any stamp duty having been heretofore paid upon any such other security, in addition to such stamp duty.

The duties under the above heads are to be denoted by adhesive stamps appropriated by words and figures on the face thereof to such duties and to each year. The stamps of the respective values of 3d., 6d., 1s., 1s. 6d., 2s., 2s. 6d., 5s., and 10s., will be obtainable at the principal stamp offices on or before the 1st July next, when the duties come into force.

Every person who delivers or transfers, or is concerned as broker or agent in delivering or transferring any instrument chargeable with duty under this section, and not being duly stamped, is to forfeit the sum of twenty pounds.

Where the holder of any foreign or colonial share certificate bearing the stamp for any year in conformity with the Act shall, in the course of such year, cause himself to be registered in the register of the foreign or colonial company or corporation, and shall obtain a new certificate consequent upon such registration, the Board are empowered to stamp such certificate for the same

year without payment of duty, subject to such regulations as they may prescribe, and which will be duly announced.

It is to be observed that the Stamp Act, 1870, provides that where an instrument is chargeable with ad valorem duty, in respect of any money in any foreign or colonial currency, such duty is to be calculated on the value of such money in British currency according to the current rate of exchange on the day of the date of the instrument.

By Order.

W. H. COUSINS, Secretary.

Inland Revenue Office,
Somerset House, London, W.C.,
May 1888.

No. 2.

NOTICE.

CUSTOMS AND INLAND REVENUE
ACT, 1888.

Important Amendments in the Law relating to
Stamp Duties.

The Board of Inland Revenue direct attention to the following provisions of the Customs and Inland Revenue Act, which has now received the Royal Assent.

It is enacted that in relation to instruments executed after the passing of the Act, which are chargeable with ad valorem stamp duty under the undermentioned heads, viz. :—

- (a.) Bond, covenant, or instrument of any kind whatsoever;
- (b.) Conveyance or transfer on sale;
- (c.) Lease or tack (including an agreement for a lease or tack for any term not exceeding thirty-five years);
- (d.) Mortgage, bond, debenture, covenant and warrant of attorney to confess and enter up judgment;
- (e.) Equitable mortgage;
- (f.) Settlement;

the following provisions are to have effect:—

- (a.) The instrument, unless it is written upon duly stamped material, is to be duly stamped with the proper ad valorem duty before the expiration of thirty days after it is first executed, or after it has been first received in the United Kingdom in case it is first executed at any place out of the United Kingdom, unless the opinion of the Commissioners of Inland Revenue, with respect to the amount of duty with which the instrument is chargeable, has, before such expiration, been required under the provisions of section eighteen of the Stamp Act, 1870.
- (b.) In case the opinion of the said Commissioners with respect to any such instrument has been required, the instrument is to be stamped in accordance with the assessment of the Commissioners within fourteen days after the date of notice of such assessment.
- (c.) If any such instrument is not duly stamped in conformity with the foregoing

provisions, the person in that behalf specified in the First Schedule to the Act is to forfeit the sum of Ten Pounds, and in addition to the penalty payable by law on stamping, the instrument there is to be paid an additional penalty equivalent to the stamp duty thereon, unless a reasonable excuse for the delay in stamping, or for the omission to stamp, or the insufficiency of stamp, be afforded to the satisfaction of the said Commissioners, or of the court, judge, arbitrator, or referee before whom it is produced.

The person specified in the First Schedule to the Act as liable to the personal penalty of Ten Pounds above referred to, is, briefly stated, the person in whose favour the instrument operates, or, in the case of a settlement, the settlor.

The personal penalty is to be sued for by information in the High Court, in England in the name of the Attorney-General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney-General for Ireland, and may be recovered with full costs of suit.

The Board are empowered to reward any person who may inform them of any case in which the personal penalty has been incurred, or who may assist in the recovery of such penalty.

In addition to the imposition of the personal penalty above referred to, the following changes take effect as regards the penalties payable on stamping instruments after the execution thereof:—

- (1.) The period within which the Board consent to stamp without penalty instruments executed in the United Kingdom, not subject to any special enactments or regulations, is reduced from two months to thirty days after the first execution.
- (2.) The period within which an instrument first executed out of the United Kingdom may be stamped without penalty is reduced from two months to thirty days after its first receipt in the United Kingdom.
- (3.) The period within which the Board are empowered, if they think fit, to remit or mitigate the penalty or penalties, is reduced from twelve months to three months after first execution.
- (4.) In the case of the instruments chargeable with ad valorem duties under the heads set forth above, and executed after the passing of the Act, the penalty of ten pounds, with interest in certain cases, on payment of which the instrument may be stamped after execution, is increased by a sum equivalent to the unpaid duty.

In connection with these alterations of the law it is important that it should be borne in mind that an agreement for a lease or tack, or with respect to the letting of any lands, tenements, or heritable subjects for any term not exceeding thirty-five years, is chargeable with the same duty as if it were an actual lease or tack made for the term and consideration mentioned in the agreement.

In any case in which application is made to the Board for the mitigation of a penalty payable on stamping an instrument, by, or on behalf of, any person who has incurred a personal penalty by reason of the omission to stamp the instrument as required by law, a separate memorial must be

presented showing cause why proceeding should not be instituted for the recovery of such penalty.

If an instrument be not presented for stamping within three months of the first execution hereof, the penalty or penalties must be paid, as has hitherto been the case in respect to instruments presented for stamping after the expiration of twelve months after first execution.

It is further provided that no assignment of a policy of life assurance is to confer on the assignee therein named, his executors, administrators, or assigns, any right to sue for the moneys assured or secured thereby, or to give a valid discharge for the same, or any part thereof, unless such assignment is duly stamped, and no payment is to be made to any person claiming under any such assignment unless the same is duly stamped. If any payment is made in contravention of this enactment, the Stamp Duty not paid upon the assignment, together with the penalty payable on stamping the same, is to be a debt due to Her Majesty from the Company or person by whom such payment is made, and recoverable as such accordingly.

The Act also provides that every condition of sale framed with the view of precluding objection or requisition upon the ground of absence or insufficiency of stamp upon any instrument, executed after the passing of the Act, and every contract, arrangement, or undertaking for assuming the liability on account of absence or insufficiency of stamp upon any such instrument or indemnifying against such liability, absence, or insufficiency, is to be void.

By Order.

W. H. COUSINS, Secretary.

Inland Revenue Office,
Somerset, House, London, W.C.,
May 1888.

LORD CHAMBERLAIN'S OFFICE,
ST. JAMES'S PALACE, May 2, 1888.

NOTICE is hereby given that Her Majesty's Birthday will be kept on Saturday the 2nd of June next.

AT THE COURT AT WINDSOR,
May 7, 1888.

The Queen, as Sovereign of the Most Noble Order of the Garter, has been graciously pleased by Letters Patent under Her Royal Sign Manual and the Great Seal of the Order, bearing date this day, to dispense with all the Statutes and Regulations usually observed in regard to Installation, and to give and grant unto the Most Honourable Charles Stewart, Marquess of Londonderry, Knight of the said Most Noble Order, and duly invested with the Ensigns thereof, full power and authority to exercise all rights and privileges belonging to a Knight Companion of the said Most Noble Order of the Garter, in as full and ample a manner as if he had been formally installed, any decree, rule, or usage to the contrary notwithstanding.

FOREIGN OFFICE, April 28, 1888.

The Queen has been graciously pleased to appoint James Charles Harris, Esq., to be Her Majesty's Consul for the Principality of Monaco.

FOREIGN OFFICE, May 14, 1888.

The Queen has been pleased to approve of Mr. Adolph Philippi as Consul at Rangoon for the Republic of Peru.

The Queen has also been pleased to approve of Mr. W. T. Kingsmill as Vice-Consul at Port Elizabeth, with jurisdiction over the Midland, North-East, South-East, and East Provinces of the Colony of the Cape of Good Hope (except the Districts of East London and King William's Town), and over the Territories of Tembuland and Griqualand East, for His Majesty the King of the Belgians.

COMMISSIONS signed by the Lord Lieutenant of the County of Dumbarton.

Sir Archibald Spencer Lindsey Campbell, Bart., to be Deputy Lieutenant.
Alexander Wellesley George Thomas Leith, Esq., the younger, to be Deputy Lieutenant.
Sir Archibald Orr Ewing, Bart., M.P., to be Deputy Lieutenant.
Sir George Husband Baird Macleod, Knt., to be Deputy Lieutenant.
William Kidston, Esq., to be Deputy Lieutenant.
Alexander Whitelaw, Esq., to be Deputy Lieutenant.

CIVIL SERVICE COMMISSION,
May 15, 1888.

The following Candidates have been certified by the Civil Service Commissioners as qualified for the appointments set against their respective names:—

May 10, 1888.

WITHOUT COMPETITION.

Metropolitan Board of Works Enquiry Commission: Clerk—Philip Nevill Jodrell.

Metropolitan Police Courts: Usher—Robert Cassels.

Post Office: Sorter, London—Lionel Kington.

Sorting Clerks and Telegraph Learners—
Frank Baldock (Guildford), Emma Annie Crawley (Hastings), Jenkin Davies (Boston), Walter Flint (Brighton), James Joseph Ford Borough Hall (Woolwich), David Martin (Leeds).

Postmen—Albert Arthur Dawkins (Newport, Mon.), John Henry Kettleborough (Hull), Thomas Parker (Shrewsbury), Alexander Pollock (Kinross), James Morrison Torrie (Elgin), Richard Henry Williams (Penzance), James Wookey (Bristol).

FOR REGISTRATION AS TEMPORARY BOY
MESSENGER.

Thomas James Wood.

May 11, 1888.

AFTER OPEN COMPETITION.

Stationery Office: Extra Assistant Examiner of
Binding—George Dyer Rose.

WITHOUT COMPETITION.

Supreme Court of Judicature, Ireland: Messenger,
Chancery Division—John Corbey.Post Office: Skilled Telegraphists, London—
Jane Foden, Lavinia Eliza Humphris.Sorter, London—Charles Augustus Clap-
inson.Sorting Clerks and Telegraph Learners—
Ellen Agnes Bourke (Kilmallock), Joseph
Hart (Northampton), Isabella Morison (Stor-
noway).Postmen—Harry Dowgill (Leeds), Henry
Hall (Sheffield), Henry Joseph Payne (Graves-
end).Junior Town Postmen—Christopher James
Godfrey (Oxford), Frederick James Timms
(Oxford), Charles West (Manchester).

May 12, 1888.

AFTER OPEN COMPETITION.

Lower Division: Boy Clerk—Neil Baxter-
Brownlee.Public Works Office, Ireland: Surveyor of
Buildings—John Howard Pentland.

WITHOUT COMPETITION.

General Prisons Board, Ireland: Steward, Mount-
joy Prison—George Abraham Bailey.

Royal Mint: Artificer—James Angell Tabor.

Post Office: Junior Clerk, Confidential Enquiry
Branch—Samuel Francis Lorden.

Sorter, London—George Fegent.

Sorting Clerk and Telegraph Learner,
Dundee—Mary Eggo Sievewright Pithie.Postman, Moreton-in-Marsh—Frederick
George Harrap.FOR REGISTRATION AS TEMPORARY BOY
MESSENGER.

Charles Coleman.

STATEMENT showing the Quantities Sold and Average Price of BRITISH CORN, Imperial Measure, as received from the Inspectors and Officers of Excise, in the Week ended 12th May 1888, conformably to the Act of the 45th and 46th Victoria, cap. 37.

	QUANTITIES SOLD.		AVERAGE PRICE.	
	Qrs.	Bus.	s.	d.
Wheat	49,056	5	31	5
Barley	2,630	3	32	4
Oats	3,570	1	16	9

COMPARATIVE STATEMENT for the corresponding Week in each of the Years from 1884 to 1887.

Corresponding Week in	QUANTITIES SOLD.						AVERAGE PRICE.					
	WHEAT.		BARLEY.		OATS.		WHEAT.		BARLEY.		OATS.	
	Qrs.	Bus.	Qrs.	Bus.	Qrs.	Bus.	s.	d.	s.	d.	s.	d.
1884	58,872	1	7,773	2	7,039	6	37	10	29	9	21	0
1885	46,466	7	2,876	3	3,463	6	37	5	30	8	22	10
1886	67,172	2	3,296	4	3,466	6	31	11	25	3	20	3
1887	47,526	7	3,797	2	4,885	2	33	6	22	0	16	7

Commercial Department, Board of Trade,
May 12, 1888.

R. GIFFEN.

A N ACCOUNT showing the Quantities of certain kinds of AGRICULTURAL PRODUCE Imported into the United Kingdom in the Week ended 12th May 1888, together with the Quantities Imported in the Corresponding Week of the Previous Year.

		QUANTITIES.	
		1887.	1888.
Animals living :—			
Oxen, Bulls, Cows, and Calves	Number	5,472	7,726
Sheep and Lambs	"	26,032	22,641
Swine	"	493	1,016
Dead Meat :—			
Bacon	cwts.	42,885	67,730
Beef, salted and fresh	"	11,050	23,845
Hams	"	11,204	21,643
Meat unenumerated, salted and fresh ...	"	1,161	1,172
" " preserved	"	11,297	5,378
Mutton, fresh	"	7,343	3,203
Pork, salted (not Hams) and fresh ...	"	4,335	7,068
Poultry and Game	Value £	4,309	4,443
Rabbits	cwts.	564	452
Butter	"	28,745	33,420
Margarine	"	21,284	17,574
Cheese	"	12,978	15,256
Eggs	Great Hundred	267,991	231,783
Lard	cwts.	12,926	22,051
Vegetables :—			
Onions, raw	Bushels	77,116	153,325
Potatoes	cwts.	35,749	24,519
Unenumerated	Value £	21,117	16,007
Corn, Grain, Meal, and Flour :—			
Wheat	cwts.	808,487	543,321
Barley	"	88,489	412,004
Oats	"	228,481	297,491
Pease	"	40,598	37,848
Beans	"	60,247	69,698
Maize	"	453,722	447,944
Wheat Meal and Flour	"	261,485	329,503

Statistical Office, Custom House, London,
May 14, 1888.

J. COURROUX.

BANKRUPTS

FROM THE LONDON GAZETTE.

RECEIVING ORDERS.

Robert Blackburn (trading as Blackburn & Coy.), 4 Adelaide Villas, Alexander Road, Hornsey, Middlesex, and 198 Upper Thames Street, in the city of London, mercantile stationer.
Henry Thompson, 60 Essex Road, Islington, Middlesex, provision merchant.
E. Lublin, 11 Leadenhall Street, in the city of London.

Walter James Hall, Fairholme, Ailsa Road, St. Margaret's, Twickenham, Middlesex, and 12 Coleman Street, lately carrying on business at 2 Gresham Buildings, Basinghall Street, both in the city of London, merchant's clerk.
Alfred Hervey Kay and George Pounce, 39 Richmond Road, Westbourne Grove, Middlesex (trading as Pounce & Co., 18 Westbourne Grove, Middlesex), florists.
William J. Manley, late St. James's Hotel, Piccadilly, Middlesex, and formerly Wetherby, Yorkshire, at the residence of his father, present residence the petitioning creditor has been unable to ascertain.
Charles Marquardt (trading as Marquardt, Lehzen, & Company), 11 Billiter Square, in the city of London, residing at Manor House, Forest Hill, Kent, and trading also at Calcutta, in the Empire of India, merchant.

George Montanini, Osborn House, 18 Gipsey Hill, Sydenham, Kent, formerly carrying on business at 34 Leadenhall Street, and subsequently at 86 to 88 Leadenhall Street, both in the city of London, and lately residing at Craven Hill Gardens, Kensington, and King's Road, Camden Town, both in Middlesex, and 2 Aylward Road, Forest Hill, Kent, tobacco manufacturer, and afterwards managing director of the Egyptian Cigarette and French Government Tobacco Company Limited.

Alfred Tisley, St. Dunstan's Vestry, St. Dunstan's-in-the-West, Fleet Street, in the city of London, and 2 Lovelace Villas, Long Ditton, Surrey, vestry clerk.

David Jones, 22 Chalybeate Terrace, Aberystwith, Cardiganshire, butcher.

Joseph Drake, Albert Street, Otley Road, and residing at 27 Sunny Bank Terrace, Undercliffe Lane, both in Bradford, Yorkshire, provision merchant.

Edward Arthur Cooper, North Gate, Chichester, grocer, wine, and provision merchant.

John Edwards, 2 Bond Street, Brighton, Sussex, china and glass dealer.

Sarah Ann Heap, 16 Manchester Road, Burnley, Lancashire, watchmaker and jeweller.

William Henry Howorth, Liverpool House, Church Street, Colne, Lancashire, grocer and wine and spirit dealer.

Martin Cheek (trading as M. Cheek & Co.), 55 Llandaff Road, Cardiff, Glamorganshire, trading at 64 Wyndham Crescent, and Wyndham Road, Canton, Cardiff, plumber and gasfitter.

Robert Guppy, 2 Saint George's Street, Cheltenham, Gloucestershire, picture frame maker.

Thomas Cottrill Wedgberrow, formerly Brook Farm, Cradley, Herefordshire, now 1 Police Buildings, Priory Road, Dudley, Worcestershire, formerly farmer, now police constable.

Joseph Lewis and John Lewis (trading as Lewis & Son), residing at 10 Flora Street, Spennymoor, county of Durham, and trading at 26 Market Buildings, Spennymoor, boot and shoe dealers.

The Honourable Walter Yarde Buller, Churston Court, Churston, Devonshire.

James Frederick Haslip, 2 Victoria Terrace, New Southgate, Middlesex, oil and colour man.

William Sisson Selby, 184 High Street, Deptford, 98 and 128 Douglas Street, Deptford, 74 Brockley Road, Brockley, and 49 Church Street, Lee, all in Kent, oil and colour man, grocer and provision dealer.

Berry Thornton, Firth Street, Huddersfield, Yorkshire, and residing at Sand Street, Aspley, Huddersfield, joiner and builder.

John Kitching and Richard Kitching (trading as J. & R. Kitching), Bowness, Westmoreland, farmers and butchers.

Thomas Taylor, Ambleside, Westmoreland, clogger.

Samuel Harland, 1 New Briggate and 13 Saint Alban Street, both in Leeds, Yorkshire, tobacconist.

Robert William Pycock, the Canal Wharf, Water Lane, Leeds, Yorkshire, and residing at South Mount Street, Beeston Hill, Leeds, blue slater and stone merchant.

David Gray, 71 Tontine Street, St. Helen's, Lancashire, saddler.

Thomas Baskerville, King Street, Knutsford, Cheshire, boot and shoe maker.

Thomas Douglas, Beadnell, Northumberland, fisherman.

William Fletcher, Thornthwaite, near Ripley, Yorkshire, corn miller.

James Benson Rootham, Rushden, Northamptonshire, shoe manufacturer.

George Sturges, 59 and 66 Louise Road, Northampton, shoe manufacturer.

William Lunn, 26 London Road, Grantham, Lincolnshire, tobacconist.

George Muirhead, Blyth, Nottinghamshire, farmer.

Alfred Chalk, Plaitford, Wiltshire, wood dealer and market gardener.

William Henry Cheadle, Newport, Salop, innkeeper.

The following amended Notice is substituted for that published in the Edinburgh Gazette of the 11th May 1888:—Francis Frederick Cockburn Price, Terifa Villa, Mill Hill Road, in the hamlet of Heigham, in the county of the city of Norwich, and late of the Back of the Luns, in the city of Norwich, tobacconist.

INTIMATION is hereby given that DAVID BLAIR LOCKHART, Major-General, sometime of Her Majesty's 107th Regiment, presently residing at No. 6 Belgrave Crescent, Edinburgh, who was Heir of Entail in possession of the Entailed Lands and Estate of GERMISTOUN OR JERMISTOUN and Others, in the County of Lanark, and who now holds said Estates in fee simple, has presented a Petition to the Lords of Council and Session (First Division, Junior Lord Ordinary,—Mr. Melville, Clerk), in terms of the Entail Acts and relative Acts of Sederunt, and the 'Lands Clauses Consolidation (Scotland) Act, 1845,' for authority to uplift the sum of £228, 6s. 6d. consigned in the Union Bank of Scotland Limited, Glasgow, being the price fixed by decree arbitral, in terms of said 'Lands Clauses Consolidation (Scotland) Act, 1845,' for part of said Lands of Germistoun or Jermistoun and others, acquired by the City of Glasgow Union Railway Company in virtue of their statutory powers. Date of Interlocutor ordering intimation, 16th day of May 1888.

W. G. L. WINCHESTER, W.S.,

Agent for the Petitioner.

8 South Charlotte Street, Edinburgh,

18th May 1888.

THE CLYDE AND SAINT LAWRENCE SHIPPING COMPANY LIMITED.

NOTICE is hereby given that an Extraordinary General Meeting of the above-named Company will be held in the Registered Office of the Company, No. 63 Rue-End Street, Greenock, on Monday the 28th day of May 1888, at eleven o'clock forenoon, to consider and, if the Meeting shall so determine, to confirm the Special Resolution passed at the Extraordinary General Meeting of the Company, held on the 12th day of May current, namely:—

'That this Company be wound up voluntarily under the provisions in that behalf of the "Companies Act, 1862," and subsequent Acts;'

and, in the event of such Resolution being confirmed, to appoint a Liquidator or Liquidators, and fix their remuneration.

By Order of the Board.

ROBERT DAVIE, Secretary.

63 Rue-End Street, Greenock,

16th May 1888.

NOTICE.

AT an Extraordinary General Meeting of the Shareholders of the BO'NESS MASONIC HALL COMPANY LIMITED, held on the 9th day of May 1888, specially called for that purpose, an Extraordinary Resolution was unanimously adopted to wind up said Company voluntarily; and John Smart Jeffrey, Jeweller, Bo'ness, Lewis Henderson Ballantine, Draper, Bo'ness, Thomas Peattie, Builder, Bo'ness, and John Cochrane, Blacksmith, Bo'ness, were appointed Liquidators; of all which Notice is given, in terms of the Statute.

WILL STRACHAN, Solicitor, Bo'ness, Agent.

15th May 1888.

INTIMATION is hereby given that in the Sheriff Court of Aberdeen, Kincardine, and Banff at Aberdeen, a Petition for Cessio has been presented, at the instance of Sir Charles Stewart Forbes, of Newe and Edinglassie, in the County of Aberdeen, Baronet, Pursuer, against Mrs. ANN SMITH or STEWART,



residing at Rippachie, in the Parish of Tarland and County of Aberdeen, widow of William Stewart; sometime Tenant of Rippachie aforesaid, Defender; and that the Sheriff-Substitute (Dove Wilson), by a Deliverance thereon of date 14th May current, has, *inter alia*, ordained the said Mrs. Ann Smith or Stewart, the Debtor and Defender, to appear in Court, within the Sheriff Court House of Aberdeen, upon the 30th day of May current, at twelve o'clock noon, for public Examination, at which Diet all the Creditors of the said Debtor are hereby required to appear.

J. MURRAY GARDEN, Advocate,
7 Union Terrace, Aberdeen,
Agent for Petitioner.

17th May 1888.

NOTICE.

A PETITION for Cessio, under 'The Debtors (Scotland) Act, 1880,' and relative Acts, has been presented in the Sheriff Court of Lanarkshire at Glasgow, at the instance of W. & A. Smith, Blacksmiths, Rutherglen, against THOMAS KEDAR, Contractor, Factory Lane, Rutherglen, praying for Decree of Cessio bonorum against him; and all his Creditors are hereby required to appear within the Chambers of Mr. Sheriff Balfour, County Buildings, Glasgow, upon the 1st day of June next, at half-past ten o'clock forenoon, at which Diet the said Thomas Kedar is ordained to appear for public Examination.

DON. MACKENZIE CAMPBELL,
Agent for Pursuers.

133 West George Street, Glasgow,
17th May 1888.

A PETITION for Cessio, under the Cessio Acts, has been presented to the Sheriff of Ayrshire, at the instance of R. Raywood, Shoe Manufacturer and Leather Merchant, Leeds; against R. DOUGLAS & SON, Boot and Shoe Makers, West Kilbride; and the Sheriff-Substitute of Ayrshire has ordered the Debtors to appear for public Examination within the Sheriff Court House at Kilmarnock, on the 30th day of May current, at eleven o'clock forenoon, at which all their Creditors are required to attend.

JAMES ROBERTSON, Law-Agent, Kilmarnock.

Kilmarnock, 16th May 1888.

A PETITION for Cessio, under the 'Debtors (Scotland) Act, 1880,' and Acts explaining and amending the same, has been presented to the Sheriff of Forfarshire at Dundee, at the instance of Pitt & Blenkarn, Woollen Manufacturers, &c., York Place, Leeds, Pursuers, against STEWART ROBERTSON, Undertaker, 73 Scouringburn, Dundee, Defender; and the Sheriff-Substitute has ordained the said Stewart Robertson to appear for public Examination within the Court House, Dundee, on the 30th day of May current, at eleven o'clock forenoon, at which Diet all his Creditors are required to appear.

THOMAS C. BOYD, Procurator for Petitioners.

Clydesdale Bank Buildings,
54 Commercial Street, Dundee,
16th May 1888.

ELIZABETH BRACKEN, 7 Castle Terrace, Edinburgh, has presented a Petition in the Sheriff Court of the Sheriffdom of the Lothians and Peebles at Edinburgh, praying for Decree of Cessio bonorum, in terms of the 'Cessio Acts'; and Notice is hereby given that all her Creditors are required to appear within the Bankruptcy Court House, George IV. Bridge, Edinburgh, upon Monday the 4th day of June next, at two o'clock afternoon, when the Petitioner will appear for public Examination.

GEORGE JACK, S.S.C., Agent.

Dalkeith, 18th May 1888.

A PETITION for Cessio has been presented to the Sheriff of the Lothians and Peebles at Edinburgh, at the instance of R. Goodson, 108 South Bridge, Edinburgh, Pursuer, against MARY CAMPBELL, 13 Atholl Place, Edinburgh, Defender; and the Sheriff-Substitute has ordained the Defender to appear for public Examination within the Bankruptcy Court, Sheriff Court House, George IV. Bridge, Edinburgh, on Monday the 4th day of June, at two o'clock p.m., at which Diet all the Defender's Creditors are required to appear.

ROB. BROATCH, Solicitor,
Agent for Pursuer.

117 George Street, Edinburgh,
May 1888.

SUTHERLAND & SMITH, Merchants, Lerwick, of which Firm James Sutherland, Farmer, Bressay, and John Smith, residing in Lerwick, are the Individual Partners, and the said James Sutherland and John Smith, as Individuals, having presented a Petition to the Sheriff of Caithness, Orkney, and Zetland at Lerwick, to find and declare that they are entitled to the benefit of the Process of Cessio bonorum, Notice is hereby given that all the Creditors of the said James Sutherland and John Smith are required to appear in the Sheriff Court House, Lerwick, upon the 6th day of June next, at eleven o'clock forenoon, when the said James Sutherland and John Smith are ordained to appear for Examination.

J. KIRKLAND GALLOWAY, Solicitor, Lerwick.

Lerwick, 14th May 1888.

CESSIO of the REV. JAMES MACKIE, sometime Minister of the Church and Parish of St. Mary's, in the Parish, Presbytery, and County of Dumfries, and sometime residing at Whinnyrigg, near Annan.

INTIMATION is hereby given that an account of the Trustee's intrusions, and a list of the Creditors entitled to rank on the Estate, have been made up, and will lie in the Office of Messrs. Craig & Geddes, 8 English Street, Dumfries, for inspection by all interested, for the space of fourteen days from this date, after which a first and final Dividend will be declared and paid to those Creditors whose claims have been admitted.

CRAIG & GEDDES, Agents for Trustee.

8 English Street, Dumfries,
18th May 1888.

In the SEQUESTRATION of MRS. ESTHER BILLING or MALLANDAINE, widow, residing at No. 230 West Regent Street, Glasgow.

A DEED of Arrangement has now been lodged, and the Sheriff-Substitute of Lanarkshire has pronounced a Deliverance, of which the following is a copy, viz.:—'Glasgow, 15th May 1888.—Having seen the Deed of Arrangement produced, before answer appoints intimation of the production thereof, and of this Deliverance, to be made by Advertisement published in the Edinburgh Gazette and by circular to every Creditor who does not concur in the said Deed, requiring all parties who desire to oppose the approval thereof to lodge, in the hands of the Clerk of Court, a Notice of Appearance within ten days from the date of such publication or posting; reserving thereafter to appoint a Diet for hearing all parties interested, and to make any inquiries which may be deemed necessary; meantime appoints the said Deed and Process to remain with the Clerk of Court, subject to inspection.'

A. ERSKINE MURRAY.

Of all which Notice is hereby given.

W. CRAIG RAMSAY, S.S.C., Agent.

163 St. Vincent Street, Glasgow,
18th May 1888.

THE Estates of JOHN MANSON, Ironmonger, 34 Bridge Street, Leith, were Sequestrated on the 16th day of May 1888, by the Sheriff of the Lothians and Peebles.

The first Deliverance is dated the 16th day of May 1888.

The Meeting to elect the Trustee and Commissioners is to be held at two o'clock afternoon, on Monday the 28th day of May 1888, within Dowell's Rooms, No. 18 George Street, Edinburgh.

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 16th day of September 1888.

Charles John Munro, C.A., Edinburgh, has in the meantime been appointed Judicial Factor by the said Sheriff upon said Sequestrated Estates.

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

DD. MORTON, S.S.C., Agent.

122 George Street, Edinburgh,
17th May 1888.

THE Estates of JAMES WILLIAM BRUCE, Stationer, Frederick Street, Edinburgh, were Sequestrated on the 16th day of May 1888, by the Sheriff of the Lothians and Peebles at Edinburgh.

The first Deliverance is dated the 16th day of May 1888.

The Meeting to elect the Trustee and Commissioners is to be held at two o'clock afternoon, on Friday the 25th day of May 1888, within Dowell's Rooms, No. 18 George Street, Edinburgh.

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 16th day of September 1888.

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

P. DOUGLAS, S.S.C.,

26 Frederick Street, Edinburgh, Agent.

THE Estates of ARCHIBALD BOYD CASKIE, Wholesale Smallware, Hosiery, and Fancy Goods Warehouseman, 43 Mitchell Street, Glasgow, carrying on business under the Firm of A. B. CASKIE & COMPANY, of which he is sole Partner, as such Partner, and as an Individual, were Sequestrated on the 17th day of May 1888, by the Sheriff of the County of Lanark.

The first Deliverance is dated the 17th day of May 1888.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Saturday the 26th day of May 1888, within the Faculty Hall, Saint George's Place, Glasgow.

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 17th day of September 1888.

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

KIRK & DONALDSON, Writers, Glasgow,
Agents.

THE Estates of CHARLES CAMERON, Contractor, 95 Bath Street, Glasgow, were Sequestrated on the 17th day of May 1888, by the Sheriff of the County of Lanark.

The first Deliverance is dated the 7th day of May 1888.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Tuesday the 29th day of May current, within the Faculty Hall, Saint George's Place, Glasgow.

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 17th day of September 1888.

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

WRIGHT, JOHNSTON, MACKENZIE, & ROXBURGH,
150 St. Vincent Street, Glasgow, Agents.

NOTICE.

A PETITION having been presented to the Sheriff-Substitute of the County of Renfrew and Bute at Paisley, at the instance of Messrs. T. W. & J. Walker, General Hardware and Metal Merchants, Wolyerhampton, and 12 Renfield Street, Glasgow, for Sequestration of the Estates of IRELAND & COMPANY, Ironmongers, 109 High Street, Paisley, and Thomas Alexander Ireland, Ironmonger there, the only known Partner of said Firm, and also carrying on business as a Salt and Whiting Merchant at Charleston, Fife, as such Partner foresaid, and as an Individual, his Lordship of this date granted Warrant for citing the said Ireland & Company and Thomas Alexander Ireland to appear in the Sheriff Court Chambers, Paisley, within seven days next after citation, to show cause why Sequestration should not be awarded; of all which Intimation is hereby given.

ROB. STEVENSON, Agent,
99 High Street, Paisley.

Paisley, 17th May 1888.

A PETITION having been presented to the Sheriff of Renfrew and Bute, at the instance of Robert Dick Fraser, Chartered Accountant in Glasgow, as Trustee on the Sequestrated Estates of William Rae Hill, Merchant, 17 Hope Street, Glasgow, for Sequestration of the Estates of DAVID BUCHANAN, Flour Merchant, 80 Ardgowan Street, Glasgow, his Lordship of this date granted Warrant for citing the said David Buchanan to appear in Court on an *induciae* of ten days from the date of citation, to show cause why Sequestration of his Estates should not be awarded; of all which Intimation is hereby given.

R. T. NEILSON, Agent,
115 St. Vincent Street, Glasgow.

Glasgow, 17th May 1888.

SEQUESTRATION of JAMES SOMERVILLE PATERSON, Pawnbroker in Edinburgh, and residing at 25 Buccleuch Place there.

FREDERICK FALKNER, Chartered Accountant, Edinburgh, has been elected Trustee on the Estate; and John Walker, Chartered Accountant, Edinburgh, William Helen Smith, a Partner of the Firm of John Smith & Sons, Edinburgh, and John M'Kinney, Cartdale Villa, Langside, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, George IV. Bridge, Edinburgh, on Friday the 1st day of June next, at two o'clock afternoon. The Creditors will meet in the Chambers of Messrs. Walker & Falkner, C.A., 30 St. Andrew Square, Edinburgh, on Friday the 8th day of June next, at two o'clock afternoon.

FRED. FALKNER, C.A., Trustee.

30 St. Andrew Square, Edinburgh,
18th May 1888.

SEQUESTRATION of NINIAN BOWMAN, Spirit Merchant, 122 Broomielaw, Glasgow.

ROBERT BURNS M'CAIG, Accountant, Glasgow, has been elected Trustee on the Estate; and Andrew Millar Bannatyne, Writer, Glasgow, David Heilbron, 30 Elmbank Lane, Glasgow, and George Andrew Thomson, Writer, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place within the Chambers of Mr. Sheriff Lees, County Buildings, Glasgow, on Tuesday the 29th of May current, at eleven o'clock a.m. The Creditors will meet in the Chambers of the Trustee, at 183 West George Street, Glasgow, on Monday the 11th day of June 1888, at twelve o'clock noon.

R. B. M'CAIG, Trustee.

Glasgow, 17th May 1888.



SEQUESTRATION of PETER M'ARA, Royal Exchange Buildings, Glasgow, Marine Insurance Broker, and of Springboig, Shettleston, presently residing at Bridge of Allan, Stirlingshire.

DAVID SIMPSON CARSON, Chartered Accountant, Glasgow, has been elected Trustee on the Estates; and John King, Wine Merchant in Glasgow, Daniel Fisher, Painter, Bothwell Street, Glasgow, and John Adam, Marine Insurance Broker, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place within the Chambers of Mr. Sheriff Spens, County Buildings, Glasgow, on Tuesday the 29th day of May current, at eleven o'clock forenoon. The Creditors will meet within the Office of the Trustee, 149 St. Vincent Street, Glasgow, on Thursday the 7th day of June next, at twelve o'clock noon.

D. S. CARSON, C.A., Trustee.

Glasgow, 17th May 1888.

SEQUESTRATION of MADAME BOWMAN & COMPANY, Dressmakers, No. 115 Douglas Street, Glasgow.

JAMES TAYLOR, Chartered Accountant, Glasgow, has been elected Trustee on the Estate; and Daniel M'Phail, Warehouseman, Glasgow, and Robert Kedie, Warehouseman, Glasgow, have been elected Commissioners. The Examination of the Bankrupts will take place within the Sheriff's Chambers (Sheriff Balfour), County Buildings, Glasgow, on Monday the 28th day of May next, at twelve o'clock noon. The Creditors will meet within the Chambers of Thomson, Jackson, Gourlay, & Taylor, C.A., 24 George Square, Glasgow, on Wednesday the 6th day of June 1888, at twelve o'clock noon.

JAMES TAYLOR, C.A., Trustee.

Glasgow, 17th May 1888.

SEQUESTRATION of JAMES PETRIE, Ironmonger in Elgin, now deceased.

ROBERTSON BARCLAY GORDON, Solicitor in Elgin, has been elected Trustee on the Estate; and Alexander Gillan, Grocer in Elgin, Roderick Kemp, Wine Merchant in Elgin, and James Christie, Coal Merchant in Elgin, have been elected Commissioners. The Creditors will meet in the Trinity Lodge Rooms, North Street, Elgin, on Tuesday the 29th day of May current, at twelve o'clock noon.

R. BARCLAY GORDON, Trustee.

Elgin, 16th May 1888.

JOHN MACLAY MURRAY, Chartered Accountant, Glasgow, Trustee on the Sequestrated Estates of JOHN HARDIE, Shipowner and Shipbroker, 18 Renfield Street, Glasgow, carrying on business under the designation of JOHN HARDIE & COMPANY, Shipowners and Shipbrokers at 18 Renfield Street, Glasgow, of which Firm he is the sole Partner, hereby calls a Meeting of the Creditors, to be held within the Chambers of Dunlop & Murray, Chartered Accountants, 163 West George Street, Glasgow, on Saturday the 19th day of May current, at eleven o'clock forenoon, for the purpose of electing a Commissioner in the room of John Duncan Macintyre, Underwriter, Glasgow, who has resigned.

JOHN M. MURRAY, Trustee.

Glasgow, 17th May 1888.

DUNCAN CAMERON, Banker, Tain, Trustee on the Sequestrated Estates of H. & A. ROSS, Wood Merchants and Builders, Invergordon, in the Parish of Rosskeen and County of Ross, and Donald Fraser, Wood Merchant and Builder, Invergordon foresaid, as sole Partner of that Firm, and as an Individual, hereby calls a Meeting of the Creditors, to be held

within the Writing Chambers of Messrs. Macdonald & Sandison, Solicitors, Tain, on Saturday the 26th day of May current, at twelve o'clock noon, for the purpose of electing a Commissioner, in room of George R. Hall, Merchant, Invergordon, now deceased.

DUNCAN CAMERON, Trustee.

Tain, 15th May 1888.

SEQUESTRATION of ALEXANDER DUNCAN, S.S.C., 31 Bernard Street, Leith.

THE Trustee hereby calls a General Meeting of the Creditors, to be held within his Chambers, No. 30 Hanover Street, Edinburgh, upon Monday the 28th May 1888, at two o'clock afternoon, to elect a new Commissioner, in room of William F. Dobie, resigned.

J. PEARSON CALLUM, C.A., Trustee.

ROBERT REID, Chartered Accountant in Glasgow, Trustee on the Sequestrated Estates of ARCHIBALD CLARK, Carrier and Coal Merchant, Kirkintilloch, hereby calls a Meeting of the Creditors, to be held within the Chambers of Reid & Mair, Chartered Accountants, 40 St. Vincent Place, Glasgow, on Tuesday the 29th day of May, at two o'clock, to consider the propriety of selling part of the heritable Estate by private bargain.

ROBERT REID, Trustee.

Glasgow, 17th May 1888.

DAVID YATES, JUNIOR, Cork Merchant, Leith, Trustee on the Sequestrated Estate of EDWARD JOHNSON, formerly Cork Manufacturer in Largo, Fife, now residing at No. 47 Bristo Street, Edinburgh, hereby calls a Meeting of the Creditors, to be held within Lyon & Turnbull's Rooms, 51 George Street, Edinburgh, on Monday the 11th day of June 1888, at two o'clock afternoon, to consider as to an application to be made for the Trustee's discharge.

DAVID YATES, Junior, Trustee.

Leith, 18th May 1888.

SEQUESTRATION of Mrs. BETSY TAYLOR or THOMSON, sometime carrying on business as a Tailor and Clothier at No. 103 South Bridge Street, Edinburgh, under the name of R. V. THOMSON, and now residing at No. 1 Duddingston Park, Portobello.

WILLIAM BRODIE GALBRAITH, Accountant, Glasgow, Trustee, hereby intimates that a final account of his intromissions with the funds of the Estate, brought down to the 2nd day of May 1888, has been audited by the Commissioners, and that a General Meeting of the Creditors will be held on Friday the 15th day of June proximo, at twelve o'clock noon, within the Chambers of Walter & W. B. Galbraith, Accountants, 91 Buchanan Street, Glasgow, to consider as to an application to be made by him for his exoneration and discharge as Trustee foresaid.

W. B. GALBRAITH, Trustee.

Glasgow, 17th May 1888.

JOSEPH PATRICK, Chartered Accountant, Glasgow, Trustee on the Sequestrated Estate of ROBERT BILSLAND, Farmer, Cameron Muir, Kilmarnock, hereby intimates that at the Meeting of Creditors, held upon the 14th day of May current, the Bankrupt offered to the Creditors a Composition on his whole debts of Fourteen Shillings per pound, payable in cash eight days after his final discharge, but not before 15th June 1888, and also to pay and provide for the expense attending the Sequestration and the remuneration of the Trustee, with security; and that the Creditors present unani-

mously entertained said offer for consideration; and Notice is hereby given that the said offer will be decided on at a Meeting of the Creditors, to be held within the Chambers of the Trustee, 179 West George Street, Glasgow, on Tuesday the 5th day of June 1888, at twelve o'clock noon.

JOSEPH PATRICK, C.A., Trustee.

Glasgow, 16th May 1888.

In the SEQUESTRATION of BRABNER & COMPANY, Coachbuilders, Leith Walk, Edinburgh.

WILLIAM JOHN VALENTINE, C.A., Edinburgh, Trustee, hereby gives notice that a third and final Dividend will be paid within his Chambers, No. 9 North Saint David Street, upon the 4th day of July next.

W. J. VALENTINE, C.A., Trustee.

Edinburgh, 17th May 1888.

HUGH MILLER, Chartered Accountant, Trustee on the Sequestrated Estate of WALTER CHALMERS, Commission Agent, 13 Yardheads, Leith, and now or lately residing at 5 Tait Place, Easter Road, Edinburgh, hereby intimates that an account of his intromissions with the funds of the Estate, brought down to 1st May 1888, has been audited by the Commissioners; and that an equalising Dividend will be paid within the Trustee's Chambers, 24 Hill Street, Edinburgh, upon the 2nd July 1888.

HUGH MILLER, Trustee.

Edinburgh, 18th May 1888.

ROBERT WEIR, Merchant in Leith, Trustee on the Sequestrated Estates of JAMES FLEMING & COMPANY, Sugar, Rice, and Spice Merchants, No. 19 Albert Street, Edinburgh, and of James Fleming and John Flint, two of the Partners of that Company, as such Partners, and as Individuals, hereby intimates that accounts of his intromissions with the funds of the Estates, for the period ending 1st instant, have been audited by the Commissioners; that the other statutory requisites have been complied with; and that a final Dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Counting House, No. 7 Roxburgh Place, Edinburgh, on and after the 2nd day of July 1888.

ROBERT WEIR, Trustee.

Leith, 16th May 1888.

ROBERT WEIR, Merchant in Leith, Trustee on the Sequestrated Estate of WILLIAM FLINT, one of the Partners of the Firm of JAMES FLEMING & COMPANY, Sugar, Rice, and Spice Merchants, No. 19 Albert Street, Edinburgh, as such Partner, and as an Individual, hereby intimates that an account of his intromissions with the funds of the Estate, for the period ending 3rd instant, has been audited by the Commissioners, which shows that there are no funds available for division among the Creditors. I further intimate that the other statutory requisites have been complied with.

ROBERT WEIR, Trustee.

Leith, 16th May 1888.

SEQUESTRATION of the Deceased JAMES INNES STEWART, Fish Curer, Lybster.

EDWARD GROVE BUIK, Rope Manufacturer, Pulteneytown, the Trustee, hereby intimates that the Commissioners have postponed the declaration of a Dividend until the recurrence of another statutory period.

EDWD. G. BUIK.

Wick, 14th May 1888.

In the SEQUESTRATION of JAMES HENRY CORBALLIS, lately residing at Moniack Castle, near Beauly, in the County of Inverness.

ARCHIBALD THOMAS FREDERICK FRASER, Clothier, Church Street, Inverness, Trustee, hereby intimates that the Commissioners have postponed payment of a further Dividend till the recurrence of another statutory period.

ARCHD. THOS. FRED. FRASER, Trustee.

Inverness, 16th May 1888.

GEORGE ROSS, Merchant, Dingwall, Trustee on the Sequestrated Estates of ALEXANDER JAMES MACKENZIE and MURDO MACKENZIE, both Farmers, residing at Teanagairn, in the Parish of Urquhart and County of Ross, Joint Tenants of the Farm of Teanagairn, in said Parish and County, hereby intimates that an account of his intromissions with the funds of the Estates, brought down to the 2nd day of May 1888, has been audited by the Commissioners in terms of the Statute; and that they have postponed the declaration of a Dividend until the recurrence of another statutory period.

Geo. Ross, Trustee.

Dingwall, 15th May 1888.

HUGH MITCHELL, Solicitor, Pitlochry, Trustee on the Sequestrated Estate of the late JOHN DICK, Builder, Pitlochry, hereby intimates that his accounts of intromissions for the first statutory period, ended 3rd May current, have been audited by the Commissioners, who have postponed the declaration of a Dividend till the recurrence of another statutory period.

HUGH MITCHELL, Trustee.

Pitlochry, 15th May 1888.

SEQUESTRATION of JAMES RITCHIE SOMERVILLE, Farmer, Binn, in the Parish of Abernethy and County of Perth.

THE Commissioners have postponed the declaration of a Dividend till the recurrence of another statutory period.

JAMES MOIR, Trustee.

Perth, 16th May 1888.

TO THE CREDITORS ON

The Sequestrated Estates of WILLIAM LIDDELL, Steam Tug Owner, Glasgow, carrying on business under the Firm of the NEW CLYDE TOWING COMPANY, of which Firm he is the sole Partner, as such Partner, and as an Individual.

BY virtue of an Order of the Sheriff-Substitute of Lanarkshire, William Liddell, 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 before the date of the Sequestration of his Estates, in terms of the Statutes.

WRIGHT, JOHNSTON, MACKENZIE, & ROXBURGH,
Agents for Petitioner.

Glasgow, 17th May 1888.

TO THE CREDITORS ON

The Sequestrated Estates (under Decree of Cessio bonorum) of JOSEPH COUTTS, Farmer, Rosebrae, in the Parish of Monquhitter and County of Aberdeen.

BY virtue of an Order of the Sheriff-Substitute at Aberdeen, Joseph Coutts, above designed, hereby intimates that he has presented a Petition to the Sheriff of Aberdeen, Kincardine, and Banff at

Aberdeen, to be finally discharged of all debts contracted by him before the 2nd day of December 1887, being the date of the Decree of Cessio bonorum pronounced against him, in terms of the Statute.

WILLIAM F. STEWART, Solicitor, Turriff,
Petitioner's Agent.

Turriff, 16th May 1888.

NOTICE.

THE Firm of JAMES ADAM & SON, Glass Merchants and Glaziers, &c., 19 Moss Street, Paisley, of which the Subscribers were the sole Partners, was DISSOLVED as at the 1st day of May 1888, of mutual consent, by the retiral therefrom of the Subscriber Thomas Adam.

The Subscriber James Adam has right to the whole assets of the Firm, and will pay all the debts and implement the whole obligations of the Firm.

Paisley, 16th May 1888.

JAMES ADAM.

THOMAS ADAM.

JOHN ADAM, Writer, 9 Gilmour Street, Paisley, Witness.

JNO. HOGG, Law-Clerk, 9 Gilmour Street, Paisley, Witness.

NOTICE is hereby given that the Partnership between ROBERT BURR and WILLIAM DONALD, both Drapers in Aberdeen, carrying on business as Drapers at Nos. 16 and 18 George Street, Aberdeen, has been DISSOLVED by mutual consent as on the 15th day of May 1888, and the whole assets of said Firm have been made over to the said Robert Burr.

ROBERT BURR.

A. J. BRANDER, Solicitor, Aberdeen,
ALEX. SIMPSON, of 34 Bridge Street,
Aberdeen, Law-Clerk,
Witnesses to the Signature of the
said Robert Burr.

WILLIAM DONALD.

CHARLES RUNTING, of 13 Union Terrace, Aberdeen, Advocate,
J. HAY ARTHUR, Law-Apprentice, 13 Union Terrace, Aberdeen,
Witnesses to the Signature of the
said William Donald.

THE Firm of MORGAN & FRASER, Tailors and Clothiers, 17 Rose Street, Aberdeen, of which the Subscribers are the sole Partners, is DISSOLVED by mutual consent, as at 28th May 1888.

Mr. Morgan will carry on business at 17 Rose Street, Aberdeen, and Mr. Fraser at 65 George Street, Aberdeen, each on his own account.

ALEXANDER MORGAN.

ALEXANDER D. FRASER.

JOHN ROBERTSON, of 63 Union Street, Aberdeen, Law-Clerk, Witness.

PETER M. ROBERTSON, of 1 King Street, Aberdeen, Law-Clerk, Witness.

Beith, 15th May 1888.

THE Subscriber John Muir retired from the Firm of JOHN MUIR & SON, Tanners, Carriers, and Leather Merchants in Beith, of which he was the sole Partner, on the 12th day of May current.

The other Subscriber William Muir has resumed the Business, and will carry it on under the same Firm on his own account.

JOHN MUIR.

WM. MUIR.

WALTER WILLIAMSON, Writer, Beith, Witness.

ROBT. LOVE, Law-Apprentice, Beith, Witness.

HUGH HEUGH MACLURE, Civil Engineer and Architect, 127 Sauchiehall Street, Glasgow, has retired from business as at the 15th day of May 1888. His Business has been transferred to and will be carried on at 192 Hope Street, Glasgow, by Alexander Gardner, hitherto Assistant to the said Hugh Heugh Maclure.

HUGH H. MACLURE.

ALEXANDER GARDNER.

W. H. MALCOLM, of No. 157 St. Vincent Street, Glasgow, Writer, Witness.

ROBERT AITKEN, of No. 157 St. Vincent Street, Glasgow, Writer, Witness.

NOTICE.

THE Subscribers James Lang and Margaret Arneil have of this date retired from the Bakery and Confectionery Business hitherto carried on by them at 39 Shields Road, Glasgow, under the name of CHALMERS & CO.

The Business will in future be carried on by the Subscriber John Hay Angus under the same Firm.

JAMES LANG.

MARGARET ARNEIL.

JOHN H. ANGUS.

ROBERT BROWN, Writer, Glasgow,
WILL. ALLAN, Law-Clerk, of 158 Woodland Road, Glasgow,
Witnesses to the Signatures of
Mr. Lang and Mr. Angus.

ROBERT BROWN, Writer, Glasgow,
WILLIAM WALKER, Clerk, 30 Annette Street, Glasgow,
Witnesses to Miss Arneil's Signature.

Glasgow, 12th May 1888.

NOTICE.

THE Business of Messrs. R. & J. SMITH, Carvers and Gilders, 15 North Saint Andrew Street, Edinburgh, has been transferred by Mr. Robert Smith, sole Partner thereof, to Mr. Alexander Drysdale.

Mr. Drysdale will continue to carry on the Business in his own name, and has authority to collect and discharge debts due to, and will pay debts due by, said Firm of R. & J. Smith.

Edinburgh, 16th May 1888.

R. & J. SMITH.

ROBERT SMITH.

ALEXANDER DRYSDALE.

THO. CLAPPERTON, W.S., Edinburgh,
Witness.

ANDW. GENTLE, Solicitor, Edinburgh,
Witness.

N.B.—The Fees of all Notices must be paid in advance, and all Letters post-paid.

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