THE estates of C. D. Rutherford and Sons, Tobacco Manufacturers, carrying on business at 4 and 5, Heriot Bridge, Edinburgh, and of Mrs. Christina Smart or Rutherford, Widow, now or lately residing at 9, Chal-mers-crescent, Edinburgh, John Smart Rutherford, residing at Laurence Villa, Sciennes-gardens, Edinburgh, and James Rutherford, presently residing at 127, Warrender Park-road, Edinburgh, the individual Partners of the said Company, as such and as Individuals, were sequestrated on the eighth day of April, 1901, by the Court of Session.

The first deliverance is dated the eighth day of April, 1901.
The meeting to elect the Trustee and Commissioners is

to be held at 11 o'clock on Monday, the 22nd day of April, 1901, 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 8th day of August, 1901.

The sequestration has been remitted to the Sheriff of the Lothians and Peebles at Edinburgh.

All future advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

W. MARSHALL HENDERSON, S.S.C., 6, North Charlotte-street, Edinburgh, Agent.

NOTICE.—All Notices and Advertisements are published in the London Gazette at the risk of the Advertiser.

Scale of Charges for Advertisements, which must be received before 2 o'clock on the day previous to publication.

Bankruptcy Notices (except as below), 5s.

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in Notices of Dissolution of Partnership the signatures of the Partners are not charged for.
Additional Fee for late Advertisements by arrangement with the Publishers of the Gazette:—Up to 5 o'clock on the day previous to publication, 5s. Up to 12 o'clock on the day of publication, 10s. Between 12 and 2 o'clock on the day of publication, £1.

The method of counting combined words, proper names, figures, abbreviations, &c., laid down and published in the Post Office Guide with regard to Telegrams will be adopted for Advertisements in the London Gazette.

Postage Stamps may be used in payment of the above fees in lieu of Gazette Stamps, provided no Postage

Stamp so offered be of less value than 5s.

All Letters must be Post-paid, and all communications on the business of the London Gazette to be addressed to the Office, 47, St. Martin's Lane, London, W.C.

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Friday, April 12, 1901.