the provisions of that Section on sums deposited by any person with the Commissioners of Inland Revenue for the purpose of satisfying any Excess Profits Duty shall be 3 per cent. per annum.

TENDERS FOR LOANS ON TREASURY BILLS.

1. The Lords Commissioners of His Majesty's Treasury hereby give notice that Tenders will be received at the Chief Cashier's Office at the Bank of England on Friday, the 30th December, 1921, at 1 o'clock, for Treasury Bills, to be issued under the Treasury Bill's Act, 1877; the National Debt Act, 1889, and the War Loan Acts, 1914 to 1919, to the amount of £60,000,000.

2. The Bills will be in amounts of £5,000 or £10,000. They will be dated at the option of the Tenderer on any date from Tuesday, the 3rd January, 1922, to Saturday, the 7th January, 1922, inclusive, and will be payable at three months after date.

3. The Bills will be issued and paid at the Bank of England.

4. Each Tender must be for an amount not less than £50,000, and must specify the date on which the Bills required are to be dated and the net amount per cent. (being an even n:ultiple of one penny) which will be given for the amount applied for. Separate Tenders must be lodged for Bills of different dates.

5. Tenders must be made through a London Banker, Discount House or Broker.

6. The persons whose Tenders are accepted will be informed of the same not later than the following day, and payment in full of the amounts of the accepted Tenders must be made to the Bank of England by means of Cash or a Banker's Draft on the Bank of England, not later than two o'clock (Saturday twelve o'clock) on the day on which the relative Bills are dated.

7. In virtue of the provisions of Section 26 of the Finance Act, 1915, Members of the House of Commons are not precluded from tendering for these Bills.

8. The Lords Commissioners of His Majesty's Treasury reserve the right of rejecting any Tenders.

Treasury Chambers, 23rd December, 1921.

Whitehall, December 21, 1921.

The KING has been pleased, by Warrant under His Majesty's Royal Sign Manual, bearing date the 20th instant, to appoint Thomas Bowes Leigh, Esq., Barrister-at-Law, to be Recorder of the Borough of Burnley.

Whitehall, December 21, 1921.

Letters Patent have passed the Great Seal of the United Kingdom of Great Britain and

Ireland for the creation of the undermentioned Baronets: ----

- Cotts, Sir William Dingwall Mitchell, Bt., K.B.E., of Coldharbour Wood, in the Parish of Rogate, in the County of Sussex.
- Sutherland, Sir Arthur Munro, Bt., K.B.E., of Dunstanburgh Castle, in the Parish of Embleton, in the County of Northumberland.
- Sykes, Sir Charles, Bt., K.B.E., of Kingsknowes, in the Burgh of Galashiels, in the County of Selkirk.
- Newson, Sir Percy Wilson, Bt., of Framlingham, in the County of Suffolk.
- Isherwood, Sir Joseph William, Bt., of Raggles Wood, in the Parish of Chislehurst, in the County of Kent.
- Mount, Sir William Arthur, Bt., C.B.E., of Wasing, in the County of Berks.
- Renwick, Sir George, Bt., of Newminster Abbey, in the County of Northumberland.
- Lacy, Sir Pierce Thomas, Bt., of Ampton, in the County of Suffolk.
- Noble, Sir William Joseph, Bt., of West Denton Hall, in the Parish of Newburn, in the County of Northumberland.
- Hulton, Sir Edward, Bt., of Downside, in the Parish of Leatherhead, in the County of Surrey.
- Vestey, Sir Edmund Hoyle, Bt., of Shirley, in the Borough of Croydon, in the County of Surrey.
- Beckett, The Honourable Sir William Gervase, Bt., of Kirkdale, in the North Riding of the County of York.
- Fraser, Sir John Malcolm, Bt., of Cromarty, and of Vale Avenue, in the Metropolitan Borough of Chelsea.
- Edwards, Sir John Bryn, Bt., of Treforis, in the County of Glamorgan.
- Cain, Sir Charles Alexander, Bt., of The Node, in the Parish of Codicote, in the County of Hertford.
- Alexander, Sir Douglas, Bt., of Edgehill-Stamford, in the State of Connecticut, United States of America.
- Berry, Sir William Ewert, Bt., of Long Cross, in the County of Surrey.
- Catto, Sir Thomas Sivewright, Bt., of Peterhead, in the County of Aberdeen.
- Esplen, Sir John, Bt., K.B.E., of Hardres Court, in the County of Kent.
- Coates, Sir William Frederick, Bt., of Haypark, in the City of Belfast, Lord Mayor of the said City.
- Roll, Sir James, Bt., of Wanstead, in the County of Essex, late Lord Mayor of the City of London.