

BOULTER, Frederick, residing and carrying on business at 8, Coventry-street, in the city of Leicester. **BUILDER and CONTRACTOR.**
Court—**LEICESTER.**
No. of Matter—59 of 1925.
Trustee's Name, Address and Description—**Birch, Thomas Fleming, Court Chambers, Friar-lane, Leicester.**
Date of Release—Feb. 27, 1928.

OMMANEY, Charles Capel, of St. Thomas', Weobley, in the county of Hereford. **MAJOR in H.M. ARMY (Retired).**
Court—**LEOMINSTER.**
No. of Matter—9 of 1925.
Trustee's Name, Address and Description—**Cooper, Herbert Ernest, 1/2, Bucklersbury, London, E.C. 4, Accountant.**
Date of Release—April 10, 1928.

NAYLOR, John James, residing at 114, Bedford-street, Liverpool, and **NAYLOR**, Frederick Beckett, residing at 15, Sefton-road, Walton, Liverpool, lately carrying on business under the style of **NAYLORS & DAVIES**, at 34, Moorfields, Liverpool, and at Hibel-road, Macclesfield, and Latchford, Warrington. **COAL MERCHANTS.**
Court—**LIVERPOOL.**
No. of Matter—27 of 1926.
Trustee's Name, Address and Description—**Miller, George, 19, Castle-street, Liverpool, Incorporated Accountant.**
Date of Release—April 11, 1928.

JEFFS, Frederick Henry (trading as **R. JEFFS**), residing at 143, Pixmore-way, Letchworth, in the county of Hertford, and carrying on business at Pixmore Works, Letchworth aforesaid. **BUILDER.**
Court—**LUTON.**
No. of Matter—5 of 1925.
Trustee's Name, Address and Description—**Keens, Thomas, 11, George-street West, Luton, Incorporated Accountant.**
Date of Release—Feb. 9, 1928.

PERRIN, Albert Sidney, residing at Woodbury, Bearsted, and carrying on business at The Stores, Bearsted Kent. **GENERAL SHOP-KEEPER and COAL MERCHANT.**
Court—**MAIDSTONE.**
No. of Matter—2 of 1926.
Trustee's Name, Address and Description—**Day, William, Jr., 39/41, Earl-street, Maidstone, Chartered Accountant.**
Date of Release—March 27, 1928.

CHAPPELL, Ernest Edward, 75, Water-street, Aberavon, in the county of Glamorgan. **HOUSE FURNISHER.**
Court—**NEATH and PORT TALBOT.**
No. of Matter—7 of 1926.
Trustee's Name, Address and Description—**Harvey, Charles Herbert, Central Buildings, Fisher-street, Swansea, Chartered Accountant.**
Date of Release—April 11, 1928.

OATES, Albert Edward, Hazeldene, Garden Suburb, Darlington, Builder, lately 6, Croft-avenue, Richmond-road, Tyne Dock, South Shields, county of Durham, formerly carrying on business at Croft, in the county of York.
Court—**NEWCASTLE-UPON-TYNE.**
No. of Matter—47 of 1906.
Trustee's Name, Address and Description—**Smith, William Arthur, Commercial Chambers, 71, King-street, South Shields, Chartered Accountant.**
Date of Release—Dec. 15, 1927.

SMITH, Harry, 101, High-street, Stony Stratford, Bucks. **COAL MERCHANT.**
Court—**NORTHAMPTON and TOWCESTER.**
No. of Matter—17 of 1925.
Trustee's Name, Address and Description—**Gambell, Philip Clayton, 87, High-street, Newport Pagnell, Bucks., Auctioneer.**
Date of Release—Feb. 9, 1928.

NOBLE, Percy, trading as "**NOBLE & CO.,**" residing at "Hazelhurst," Westdale-lane, Mapperley, Nottinghamshire, and trading at 16A, Long-row, Nottingham. **HAIR-DRESSERS' SUNDRIESMAN.**
Court—**NOTTINGHAM.**
No. of Matter—24 of 1926.
Trustee's Name, Address and Description—**Thompson, Christopher, Armitage Chambers, Victoria-street, Nottingham, Chartered Accountant.**
Date of Release—April 3, 1928.

WATERFIELD, Thomas, residing at 29, Lady-croft-avenue, and trading at 22 and 24, Brickyard-road, all in Hucknall, Nottinghamshire. **BAKER and CONFECTIONER.**
Court—**NOTTINGHAM.**
No. of Matter—2 of 1926.
Trustee's Name, Address and Description—**Palmer, Edward Harry, Bentinck Buildings, Wheeler Gate, Nottingham.**
Date of Release—April 10, 1928.

ROGERS, Darby Thomas Duggan, of Fawler Manor, Kingston Lisle, Berks.
Court—**OXFORD.**
No. of Matter—11 of 1924.
Trustee's Name, Address and Description—**Salaman, Frederick Seymour, 1-2, Bucklersbury, London, E.C. 4, Chartered Accountant.**
Date of Release—March 29, 1928.

RETALLACK, Thomas Henry, residing at 45, Trelawney-road, Plymouth, in the county of Devon, and formerly carrying on business at 8 and 10; Tothill-road, Plymouth aforesaid. **DRAPER and OUTFITTER.**
Court—**PLYMOUTH.**
No. of Matter—38 of 1926.
Trustee's Name, Address and Description—**Ching, William John, 8, Sussex-terrace, Plymouth, Incorporated Accountant.**
Date of Release—April 3, 1928.

HEARN, James Kimpton, Ambergate, Manor Park-crescent, Edgware, in the county of Middlesex. **COAL MERCHANT.**
Court—**ST. ALBANS.**
No. of Matter—8 of 1925.
Trustee's Name, Address and Description—**Clemens, W. Reginald, Aldermans-walk, Bishopsgate, E.C., Chartered Accountant.**
Date of Release—Oct. 4, 1927.

PIERSON, James Nathaniel, residing at 126, Trafford-road, Salford, in the county of Lancaster, and carrying on business at 126-128, Trafford-road, Salford aforesaid. **SHIP'S CHANDLER and WHOLESALE and RETAIL PROVISION MERCHANT.**
Court—**SALFORD.**
No. of Matter—6 of 1925.
Trustee's Name, Address and Description—**Yorke, Albert Arthur, 4, Cannon-street, Manchester, Accountant.**
Date of Release—Jan. 17, 1928.

TAYLOR, William Edward, 27, Queen-street, Scarborough, in the county of York. **DRAPER.**