

KING W. HULL & SON, 35 Percy-street, Rathbone-place, im-
porters; Dec. 31. Debts by W. H. King.
LA ANDALUZA, 26 Mark-lane, London, wine merchants;
Jan. 1. Debts by G. C. Clark.
LATIMER ISAAC & SONS, 9 Frankfort-street, Plymouth, news-
paper proprietors and printers; Dec. 31. Debts by I. and
A. Latimer.
LAURENCE, SONS, & GARDNER, 13 Copthall-court, London,
stockbrokers; Dec. 31, as regards S. Laurence. Debts by
W. and A. J. Laurence and S. Gardner.
LAVERTON & Co., 36 and 37 Mary-le-Port-street, and 36
Bridge-street, Bristol, cabinet makers and upholsterers;
Dec. 31. Debts by R. B. Webb, H. W. Cail, and R. E.
Laverton.
LEES, SENIOR, & WILSON, Bradford, solicitors; Dec. 31.
LIZZELL & SON, High-road and Church-road, Tottenham
builders; Jan. 5.
LOCKYER George & Son, St. Philip's-marsh, Bristol, and 21
Mincing-lane, London, manufacturers of animal charcoal,
&c.; June 30. Debts by G. Lockyer.
LOWCOCK & EARNSHAW, Skipton, tailors and drapers; Jan. 1.
MACMILLAN & Co., Delph Pottery, Bricley-hill, Stafford,
potters; Jan. 2.
MEAKES & SON, Spital-street, Great Marlow, ironmongers;
Dec. 19.
METZENDORF L. & M., 43 Grey Eagle-street, Spitalfields,
trimming manufacturers and furriers; Dec. 31.
MILES BROTHERS & Co., 79 Gracechurch-street, London,
merchants; Dec. 31, as regards A. H. Wylie. Debts by
E. P. W. Miles and F. Banks.
MILNE James & Co., St. Stephen's-avenue, Bristol, ac-
countants; Dec. 31. Debts by J. Milne.
MURCELL BROTHERS, Shalford, Surrey, builders; Jan. 1.
Debts by E. and W. T. Mitchell.
MOORE & THOMPSON, 22 Victoria-street, Blackburn, drapers;
Dec. 29. Debts by R. Moore.
MORELAND & NIXON, 76 Old-street, St. Luke's, 6 Godliman-
street, City, and 11 Moor-lane, Finsbury, builders; Dec.
31. Debts by J. B. Moreland.
MORRIS & DEWAR, 4a St. Paul's-churchyard, London,
umbrella manufacturers; Jan. 1. Debts by J. H. Morris.
MORRIS & MORRIS, Quay-street, Carmarthen, solicitors; Dec.
31. Debts by C. E. Morris.
MOSS & Co., 101 Leadenhall-street, London, commission
merchants; Dec. 22. Debts by J. Moss.
MOSS A. W. & Co., 7 Nelson-square, Blackfriars-road,
Surrey, hat and cap manufacturers; Dec. 31. Debts by
J. Howard.
NORDMANN & HALF, 11 Hatton-garden, E.C., watch im-
porters; Jan. 2. Debts by J. Nordmann.
NORDON & LEVY, 38a Victoria-street, Liverpool, solicitors;
Dec. 31.
NUTTALL & WALKDEN, 15 Greenwood-street, Manchester,
West African merchants; Dec. 31. Debts by Jane
Nuttall.
NUTTING, LORD, & Co., 3 and 5 Bridgewater-place, High-
street, Manchester, manufacturers of mediums, double
warps, &c.; Dec. 29. Debts by H. E. Nutting.
OPPENHEIM BROTHERS & Co., Bradford, merchants; Dec. 13.
Debts by G. Rothschild.
PADGETT J. & E. B. & Co., Kirkstall, near Leeds, cloth
manufacturers; Dec. 31.
PEARSON Thomas & Son, Manchester and Bolton, cotton
spinners; Sept. 1. Debts by T. Pearson.
PAUL & ACWORTH, 106 Fenchurch-street, London, and
1 Victoria-street, Westminster, analytical and consulting
chemists; Dec. 31. Debts by B. H. Paul.
PICKETT & FLUX, 14 St. George-terrace, Kilburn, iron-
mongers; Dec. 31.
PIERCE William & Co., 3 Canada-dock, Liverpool, timber
merchants; Dec. 22. Debts by G. L. Prichard.
PINDARD & BRID, Buxton, plumbers; Oct. 16. Debts by
J. G. Maddock, Buxton, accountant.
POTTER J. S. & H. POPPLETON, Leicester, coal merchants;
Dec. 31. Debts by R. R. Preston, Leicester, accountant.
PRESTON & PEACHEY, 30 Cornhill, London, ship and insur-
ance brokers and commission agents; Dec. 31. Debts by
W. H. Peachey.
PRICE & WRIGHT, Leeds, surgeons; Dec. 31.
FRIDAY & ARKELL, Commercial-road, Gloucester, corn mer-
chants; Dec. 31.
RATCLIFFE & SONS, Hawarden, Flint, engineers; Dec. 29.
Debts by J. Ratcliffe.
RATHBONE William & Co., Burslem, earthenware manufac-
turers; Dec. 22, as regards G. Hadfield and J. Booth.
Debts by W. and R. Rathbone.
RHODIN Thor & Co., 85 Gracechurch-street, London, com-
mission merchants; Dec. 31. Debts by T. O. Rhodin.
RICHARDSON, RUSSELL, & RICHARDSON, 28 Clement-lane, Lon-
don, discount brokers; Dec. 24, as regards A. Russ.
RICHARDS, KEARNE, & GASQUOINE, Malkins Bank, Rethton,
Chester, manufacturing chemists; Dec. 31.
RICKETTS & COX, 7 Pocock-street, Blackfriars, electro plate
manufacturers; Dec. 29. Debts by T. Ricketts.
RIGBY J. O. & S., Twyford Mills, Heaton Norris, cotton
dealers; Jan. 1. Debts by J. O. Rigby.
ROBERTS & HUNTER, Palmerston-buildings, Old Broad-street,
London, and Kew-bridge Station, slate merchants; Jan. 1.
Debts by H. S. Roberts.
ROBERTS John & Sons, West of England Carriage Works,
Bridgwater, carriage manufacturers; Dec. 27. Debts by
W. H. and E. Roberts.
ROBERTS Richard, Son, & Co., 18 Hackins-hey, Liverpool,
general merchants; Dec. 31.
ROBINSON & RICHARDSON, Kendal, churn manufacturers,
coopers, and implement dealers; Dec. 31.
RONALD, SONS, & Co., 19 Dale-street, Liverpool, and R. W.
RONALD & SONS, St. Stephen's-chambers, Telegraph-street,
London, woolbrokers; Dec. 31. Debts of the Liverpool
house by R. W. Ronald, A. W. Ronald, and J. G. Rodger,
and of the London house by J. G. Ronald.
ROSS BROTHERS, Liverpool, merchants; Dec. 31, as regards
F. M. Ross.
RUSSELL-STREET SAWMILLS Co., Keighley, York, sawyers
and woodturners; Dec. 17.
RYLEY Arthur & Co., Brawn's-buildings, Exchange-street
West, Liverpool, cotton brokers; Dec. 31, as regards
C. S. Watson. Debts by A. Ryley and R. Stubbs.
SATOW David & Co., 6 Idol-lane, London, merchants;
Dec. 31. Debts by D. Satow.
SHIRLEY & CHAPLIN, Coventry, elastic web manufacturers;
Dec. 31. Debts by W. Shirley.
SHORTELL & KIRKUP, Hastings, St. Leonard's, and Ore,
house decorators; Dec. 27. Debts by C. Shortell.
SMART, SON, WILDBLOOD, & HAYWOOD, Griffydham, Leicester,
brickmakers and builders; July 26.
SMITH Eusebius & SON, 36 Camomile-street, London, leather
merchants; Dec. 31. Debts by U. R. Macey.
STANTON & SON, Stafford's Mills, near Stroud, clothiers and
manufacturers of woollen cloth; Dec. 31. Debts by W. J.
Stanton.
STEPHENS & BASTOW, Cheltenham-buildings, Stokes-croft,
Bristol, builders; Dec. 31. Debts by S. Stephens.
STEPHENSON & BOLD, Walkden, Lancaster, cotton manufac-
turers; Dec. 20. Debts by T. Bold.
STIBBEL BROTHERS, 8 Crosby-square, London, merchants;
Dec. 31.
STIMPSON & Co., 78 Brompton-road, Mx., builders; Dec. 31.
Debts by G. J. Lough.
STONIER & Co., Liverpool, dealers in glass, china, &c.;
Dec. 31. Debts by A. Stuart.
SUGDEN, SON, & NEPHEW, 12 and 16 Aldermanbury, London,
warehousemen; Dec. 31.
TAYLOR & HUNTER, 51 Lime-street, London, merchants;
Dec. 30.
TAYLOR & RICHMOND, Digbeth, Walsall, lithographers,
printers, and engravers; Dec. 24. Debts by A. T. Taylor.
THOMAS & WHITE, 140 Stanley-road, Liverpool, printers;
Dec. 31. Debts by J. W. White.
TOOES & SON, 57 Stamford-street, Fratton, Portsea, bakers;
Dec. 31. Debts by G. Tooes.
TONNY & PAGET, 155 Fenchurch-street, London, merchants;
Dec. 31. Debts by T. Paget.
VICARY & Co., Newton Bushel, Devon, and Bedminster,
Somerset, tanners; Dec. 29, as regards F. H. Vicary.
WALKER J. A., R., W., & E., trading as Robert WALKER, St.
Helena Mill, Bolton, cotton spinners; Dec. 4, as regards
J. A. Walker. Debts by the continuing partners.
WARD & CLARKE, 8½ Waterloo-street, Birmingham, auc-
tioneers and surveyors; Dec. 31.
WARD & WARD, 2 St. Mary's-row, Birmingham, gun, &c.,
makers; Dec. 31.
WARD T. H. & Co., 48 Arcade, Birmingham, and Cross-
street, Smethwick, engineers; June 27.
WARDLE & DAVENPORT, Leek, Stafford, silk manufacturers;
Dec. 29. Debts by H. Davenport.
WARRELL Job & Son, 36 Hindon-street, Pimlico, corn mer-
chants; Dec. 21.
WATERSIDE MILL Co., WILSHAW MILL Co., and MELLOR &
SCRAGG, Ashton-under-Lyne, cotton spinners; Nov. 1.
WATTS J. & H., Send, near Woking Station, proprietors of
thrashing machines; Dec. 30.
WHEATLEY & PETER, 28 Martin-lane, Cannon-street,
London, accountants; Dec. 31.
WHITE Geo. & Co., 2 Great Tower-street, E.C., tea brokers;
Dec. 31. Debts by G. T. White.
WHITEHOUSE & STRANGE, 106 Fenchurch-street, London,
wine and spirit merchants; Nov. 29.
WHITWORTH B., BROTHERS, & WELSH, Little Lever-street,
Manchester, fustian manufacturers; Nov. 30. Debts by
A. Whitworth, W. Welsh, and A. Hardy.
WIDENMAN, BROICHER, & Co., 33 Lime-street, London, mer-
chants; Dec. 31, as regards J. Walthier. Debts by F.
Broicher and C. Heimsoeth.
WILLIAMS & CASHMORE, 22a Newhall-street, Birmingham,
medieval and general brassfounders; Dec. 29.
WILLIAMS, JAMES, & WASON, 62 Lincoln's-inn-fields, solici-
tors; Dec. 31.
WOOD, KILICK, & HUTTON, Bradford, solicitors; Dec. 31,
as regards J. Wood.
YORKE & BREWER, 29 Conduit-street, Bond-street, solici-
tors; Dec. 11.

IRELAND. BILLS OF SALE.

NAME AND ADDRESS.	TRADE.	TO WHOM GIVEN.	DATE.	FILED.	AMOUNT.
Brien Michael, Nodstown, Tipperary ..	.. farmer ..	William Brien, Nodstown, Tipperary, farmer ..	1879	1879-80	£ s. d.
Brown James F., Fort-Edward, Tipperary ..	.. gentleman ..	Alexander F. Brown, 53 Gloster-ter., Hyde-pk., London ..	Dec. 22	Jan. 3	family settlement
Byrne James, Kilmullen, Newtown Mountkennedy, Wicklow, farmer ..	.. farmer ..	James F. Grehan, Lehannstown, Cabinteely, Dublin ..	17	Dec. 23	200 0 0 absolute sale
Carroll Martin, Killocola, Limerick ..	.. farmer ..	Patrick C. O'Brien, Askeaton, Limerick, M.D. ..	23	24	525 0 0
Carroll Timothy, Toymahonmore, Tipperary ..	.. farmer ..	Theobald English, Main-st., Tipperary, shopkeeper ..	17	23	106 5 0 absolute sale
Connolly James, 96 Albert-street, Belfast ..	.. grocer, &c. ..	John Conolly, 96 Albert-street, Belfast, builder ..	18	Jan. 3	77 1 11
Connor James, Reanagowan, Kerry ..	.. farmer ..	Bridget Connell, Reanagowan, Kerry, spinster ..	24	3	210 0 0 & secry. for £110
Corley Wingfield, South Main-street, Bandon, Cork ..	.. shopkeeper ..	Anne Corley, his wife ..	22	3	50 1 0 & sup. & maintn.
Curtayne James, Nunstown, Kerry ..	.. farmer ..	M. S. Reidy, Craig, Castleisland, Kerry, esquire ..	20	Dec. 24	100 0 0 absolute sale
Darcy John, 99 Francis-street, Dublin ..	.. carowner ..	Baron J. Cohen, 51 Gt. Brunswick-street, Dublin ..	22	24	405 0 0
Falvey Jeremiah F., 32 North Gt. George's-street, Dublin ..	.. accountant ..	Baron J. Cohen, 51 Gt. Brunswick-street, Dublin ..	18	24	61 10 0 &c. cancelling B.S. of Sept. 25, 1879
Finn James, Ballyvelig, Wexford ..	.. farmer ..	John Kelly, Campile, Wexford, shopkeeper ..	23	24	33 0 0 &c.
Fitzsimons Eliza, Audleystown, Down ..	.. widow ..	Richard Fitzsimons, Audleystown, Down, R.C., curator ..	30	Jan. 3	39 13 6
Foley Patrick, Knocknagurteeny, Limerick ..	.. farmer ..	Timothy Hinch, Ballycorney, Clare, farmer ..	20	3	natural love and affection
Gibson Robert Lisburn, Antrim ..	.. plasterer ..	Wellington Young, Lisburn, Antrim, solicitor ..	19	3	60 0 0 absolute sale
Ganson William, rear of 95 Lower Mount-street, Dublin ..	.. general carrier ..	Baron J. Cohen, 51 Gt. Brunswick-street, Dublin ..	17	Dec. 24	70 0 0
Henry Samuel, South Ballinteer, Londonderry ..	.. farmer ..	David J. Henry South Ballinteer, Londonderry ..	23	24	6 10 0 &c.
Hynes Patrick, Lisready, Limerick ..	.. farmer ..	Thomas Hynes, Lisready, Limerick, labourer ..	20	23	551 0 0 &c.—abs. sale
Keoghane John, Ballintemple, Cork ..	.. farmer ..		27	Jan. 3	38 15 0 absolute sale
Keoghane Ellen, Ballintemple, Cork ..	.. spinster ..				
Keoghane Margaret, Ballintemple, Cork ..	.. widow ..				
Lawlor Mary, Windmill-field-cottage, Donnybrook, Dublin, spinster ..	.. spinster ..	National Bank, 13 Old Broad-street, London, E.C. ..	23	Dec. 24	150 0 0
Lawlor John, Windmill-field-cottage, Donnybrook, Dublin, minor ..	.. minor ..	Baron J. Cohen, 51 Gt. Brunswick-street, Dublin ..	10	24	49 0 0 &c. cancelling B.S. of July 11, 1879
Leahy Denis, Danaskeig, Tipperary ..	.. farmer ..	Thomas Ryan, Gurteen, Tipperary, farmer ..	20	23	39 0 0 & sec. for £54
Let John, Clonleigh, Wexford ..	.. farmer ..	Michael Hearn, New Ross, Wexford, merchant ..	27	Jan. 3	86 2 7
McCarthy Denis T., Banna, Kerry ..	.. farmer ..	John Mahony, Rathkenny, Kerry, farmer ..	20	Dec. 24	54 0 0 &c.
McCallagh James, Newpark, Donadea, Kildare ..	.. farmer ..	Samuel Bradford, Carnbeg, Louth, esquire ..	20	24	150 0 0
McGee Thomas, Castleshannon, Kerry ..	.. farmer ..	Mary McGee, Castleshannon, Kerry, widow ..	19	23	£155, £210 7/2, £10, & £150 absolute sale
McGowan Lawrence, Kinlough, Leitrim ..	.. shopkeeper ..	James McGarran, Kinlough, Leitrim, shopkeeper ..	20	24	120 0 0 absolute sale
McMahon Denis, Knockcragh, Cork ..	.. farmer ..	John Leader, The Crescent, Queenstown, Cork ..	20	Jan. 3	200 0 0
Morgan Thomas, Dowth, Meath ..	.. farmer ..	Mary A. Morgan, Dowth, Meath, spinster ..	20	Dec. 23	35 0 0 absolute sale
Morrison William John, 3 Castle-street, Carrickfurgus ..	.. shipbroker ..	James Boyd, Carrickfurgus, & ano., trustees ..	24	Jan. 3	family settlement
Nelson Samuel, Drundait, Donegal ..	.. farmer ..	James Allen, Transallagh, Donegal, farmer ..	23	3	230 0 0
O'Reilly John, Bessborough-avenue, North Strand, Dublin, cabinet maker ..	.. cabinet maker ..	Thomas Joyce, 22 Fownes-street, Dublin, banker ..	23	Dec. 24	22 0 0 &c.