

been included in a duly stamped Inventory no further duty is payable.)

(Signed) John Ferguson: John Low J^r
 At Auchtermuchty the 25th day of July 1902. In presence of John Low J^r appeared John Ferguson, father of Mr. Robert Gardner residing at Dunstall Auchtermuchty Executor Dative qua relict of the said deceased Mrs. Janet Gardner or Ferguson his wife who being solemnly sworn and examined Depones: That the said Mrs. Janet Honeyman or Lockhart nee at Dunstall aforesaid on the 23rd day of June 1891. domiciled in Scotland: That an Inventory of the personal Estate of the said deceased was given up and presented in the Court Books of the Commissaries of Dife at Cupar on the 8th day of December 1892 and Confirmation thereof was signed on the 21st day of December 1892 in favor of the said Mrs. Janet Gardner or Ferguson wife of the deponent as Executor nominate of the said deceased under a Deed of Settlement executed by her and Robert Lockhart merchant Lindores by Newburgh Lifeshire her husband now deceased dated the 2nd day of July 1872: That the said Mrs. Janet Gardner or Ferguson as Executor aforesaid is now deceased with having completed the administration of the Estate contained in said Confirmation: That the deponent has been decessed in the Sheriff Court of Dife at Cupar on 24th day of May 1902. Executor Dative ad non exulta qua generalis ditione of the said deceased Mrs. Janet Gardner or Ferguson: That the Deponent has not discovered any Estate or Effects belonging to the said deceased Mrs. Janet Honeyman or Lockhart which have not been transferred to the parties entitled thereto other than

the above shares as detailed in the Inventory given up and recorded as aforesaid: That Confirmation of the Estate ad non exulta given up in the foregoing Inventory is now required in favor of the deponent as Executor Dative ad non exulta qua generalis ditione by succession. All which is truth as the Deponent shall answer to

John (Signed) John Ferguson: John Low J^r
 Written by Wm. J. Allist

At Cupar the thirteenth day of August Nineteen hundred and four. The following Inventory of the personal Estate of the late George Merrit with relative writ was presented for Registration in this Register conform to Law: Inventory of the Personal Movable Estate and Effects whatsoever situated of the late George Merrit, of 9 Hope Street St. Andrews who died at St. Andrews on the 29th day of June 1902.

Duties paid
 £ 618 11 2
 A^{to}
 Debts £ 118 11 -
 Heritable (non-entailed) duty not proved paid
 £ 1546 2 6

I Scotland

1. Cash in House £ 4 12
2. Household Furniture and effects which belonged to the deceased conform to Valuation by William C. Morris licensed appraiser Dundee 598 18.
3. Sum remaining due under Bond & Disposition in Security for £ 2950 by Messrs J. H. Hay Builders and Contractors Dundee as a firm and John Hay and Charles Hay, both Builders and Contractors Dundee as Trustees for that firm in favor of the deceased dated 8th & 15th and recorded in the Division of the General Register of Services applicable to the County of Forfar 16th May 1888. £ 2500
- Interest - thereon to date of death @ 4th per cent 11 16 22 5 11 16 2
4. Adventure No. 3090 for £ 1000 - by the Alliance Trust

- by Co. in favor of deceased £1000:-
 Interest thereon to date of death @ 3 1/2%
 less tax 4:2:1002:2
- 5. Deed No 918 by the United States Mortgage Co
 of Scotland in favor of the deceased £650:-
 Interest thereon to date of death @ 3 1/2%
 less tax 2:17:1 652:17 1
- 6. Deed No 1031 by Mr. ... £500:-
 Interest thereon to date of death @ 3 1/2%
 less tax 2:8:10 502:8 10
- 7. Deed No 181 by the ... under ...
 Shipping Co. in favor of the deceased £1000:-
 Interest thereon to date of death @ 3 1/2% less
 tax 112:10 404 12 10
- 8. Mortgage No 182 by the Aberdeen Town Council
 (Highway Department) £1000:-
 Interest thereon to date of death @
 3 1/2% less tax 3:16:1 1003 16 1
- 9. Mortgage No 237 by ... £1000:-
 Interest thereon to date of death @
 3 1/2% less tax 3:16:1 1003 16 1
- 10. Balance in Interest Receipt No A
 1536 by the Dundee Town Council in favor of the deceased
 £500:-
 Interest thereon to date of death @ 3%
 less tax 1:15:1 501 15 1
- 11. Sum in Interest Receipt No A
 1792 by do do £250:-
 Interest thereon to date of death @
 3% less tax 1:7:6 250 7 6
- 12. £2000 3 1/2% Adventure Stock of the Northern
 American Trust Co. @ 97% 1940

- 13. £1000 3 1/2% Consolidated Adventure Stock (1902) of
 the Scottish American Investment Co. Ltd.
 95% 950
 - 14. 10% Perpetual Debentures of the Scottish American
 Mortgage Co. Ltd. £2000:- @ 102% 2163
 - 15. Balance in Bank of Scotland St Andrews in account
 current in name of J & J Ogilvie Solicitors
 Dundee as agents for the deceased 365
 - 16. Deposit Receipt by do dated 31st July 1903 in
 name of the deceased £299:7:3
 Interest thereon to date of death 6:6:2 305 13 5
 - 17. Statement of Income Tax due to deceased from
 5th April 1903 to date of death 4-6
 Gross Value of Personal Estate in Scotland £1382 12 9
 II England
 - 18. £1600:- 6% Adventure Stock of the Cairn Trust Invest-
 ment Co. Ltd. @ 88 1/2% ex div. £1416:-
 Dividend due thereon less tax 31:9:4 1446 9 4
 - 19. £375:- 3 1/2% Indefinite Deposited Stock
 of the Queensland National Bank Ltd. @ 12 1/2%
 per £ 239 1 3
 - 20. Promissory Note of £250:- by the New English
 Bank of the River Plate Ltd. @ 3% per £ 3 2 6
 - 21. Certificate by do for 9/8th
 Gross Value of Personal Estate in the United
 Kingdom £15521 6
- George Ogilvie: William Gordon Esq.
 at Dundee the 16th August 1904. In presence of William
 John Gordon Esq. one of His Majesty's Justices of the
 Peace for the County of Forfar appeared George
 Ogilvie Solicitor, Dundee who being solemnly sworn
 and examined deposes: That the said George

Airmer of 9 Hope Street St. Andrews died at St Andrews upon the 29th day of June 1902. domiciled in Fife-shire in Scotland: That the Deponent is Executor nominate along with Alexander Govan residing at W^o Kilmartin Terrace Newport Fife-shire and James Mitchell Co. mrs: charnt in Dundee under a Trust Disposition and Settlement dated 19th March 1894 and power Codicils thereto dated respectively 17th April and 16th July 1897 5th Decemr 1900 and 2nd July 1902. all recorded in the Books of Council and Session 5th July 1902. an Extract whereof is now exhibited and signed by the deponent and the said Justice of the Peace of this date as relative hereto: That M^{rs} Grace Govan or Airmer deceased's wife also an executor appointed in said Trust Disposition and Settlement is now deceased: That the Deponent has entered or is about to enter upon the possession and management of the deceased's Estate as Executor for said along with the said Alexander Govan and James Mitchell: That the Deponent does not know of any testamentary settlement or writing relative to the disposal of the deceased's personal or moveable Estate or Effects or any part thereof other than those before mentioned: That the foregoing Inventory signed by the Deponent and the said Justice of the Peace is a full and complete Inventory of the personal or moveable Estate and Effects of the said deceased wherever situated and belonging or due to him hereafter at the time of his death in so far as the same has come to the Deponent's Knowledge: That the amount of Estate Duty (and interest thereon) payable upon this Inventory as particularly shown in the Statement for Estate Duty and Summary annexed hereto is

paid to the Commissioners of Inland Revenue conform to the receipt upon page N^o 1 herof that Confirmation of the personal or moveable Estate in the United Kingdom amounting in value to £ 15521: 6: is required: all which is truth as the Deponent shall answer to God. Signed George Ogilvie. William J. Gordon J.P.
 For Trust Disposition Settlement see page 614.

Written by W^m J. Gordon

At Cupar the Nineteenth day of August Nineteen hundred and four: The following Inventory of the Personal Estate of the late John Stevenson with relative writ was presented for Registration in this Register conform to Law: Inventory of the Personal or moveable Estate and Effects whereever situated of the late John Stevenson, sometime Miner Broad Street Cawdenbeath who died at Cawdenbeath on the 7th day of January 1900.

+ Scotland

1.	Cash in the House	£ 5 19.
2.	Sum in Bank (including interest)	6 11 .
3.	Sum in Dunfermline Savings Bank (including interest)	197 18 8
4.	Sum in Cawdenbeath Co-operative Society L ^d . (including interest)	100 .
5.	Sum due on death by Townhill Burial Society	6 .
6.	Household Furniture	15 10.
		£ 936 7 8

Duty
 £ 20:9:9
 20/7
 Debt £ 11: 10/

No Estate in England or Ireland:
 Signed John Sumnerville. James Lanig J.P.
 At Cawdenbeath the 15th day of August 1902. In Presence of James Lanig Esq one of His Majesty's Judges of the Peace for the County of Fife appeared John