Vincent Place, Glasgow, on Friday the 26th day of January 1894, at twelve o'clock noon.

ROBERT REID, C.A., Trustee.

Glasgow, 8th January 1894.

A S Trustee on the Sequestrated Estate of JOHN MACKENZIE, Grocer and Wine Merchant, Ross-shire Grocery Stores, Dingwall, I hereby call a General Meeting of Creditors in the Sequestration, to be held within the Chambers of Messrs. Romanes & Munro, C.A., 46 Hanover Street, Edinburgh, upon Wednesday the 31st day of January 1894, at eleven o'clock forenoon, to consider as to an application to be made for my discharge as Trustee.

CHARLES J. MUNRO, C.A., Trustee.

Edinburgh, 8th January 1894.

A S Trustee on the Sequestrated Estate of PAUL A GERHARD ONCKEN, Provision Merchant, Leith, and lately trading as G. ONCKEN at 40 and 41 Quality Street there, I hereby call a General Meeting of the Creditors in the Sequestration, to be held within the Chambers of Messrs. Romanes & Munro, C.A., 46 Hanover Street, Edinburgh, upon Wednesday the 31st day of January 1894, at twelve o'clock noon, to consider as to an application to be made for my discharge as Trustee.

CHARLES J. MUNRO, C.A., Trustee.

Edinburgh, 8th January 1894.

SEQUESTRATION of MACLEOD BROTHERS, Lithographers, Clyde Street Lane, Edinburgh, and R. C. M'Leod, the only Partner thereof, as such Partner, and as an Individual.

THE Trustee hereby calls a Meeting of Creditors, to be held within the Chambers of Hodge & Smith, C.A., Frederick Street, Edinburgh, on Friday, 2nd February 1894, at twelve noon, to consider as to the Trustee's discharge.

THOMAS SMITH, Trustee.

Edinburgh, 5th January 1894.

In the SEQUESTRATION of ROBERT LESLIE WILSON, sometime Merchant, 82 Salamander Street, Leith, and now residing in Dalmeny Street, Leith Walk there.

ARCUS JOHN BROWN, S.S.C., Edinburgh, Trustee on the Estate, hereby intimates that a Meeting of the Creditors will be held within his Chambers, No. 1 George Street, Edinburgh, on Friday the 2nd day of February 1894, at twelve o'clock noon, to consider an application for his discharge.

8th January 1894.

M. J. BROWN, Trustee.

LEXANDER TOSH, Chartered Accountant, Dundee, Trustee on the Sequestrated Estates of ANDREW WHITTON GRAY, Grocer, 1 Scouringburn, Dundee, hereby calls a General Meeting of the Creditors, to be held within his Office here on Thursday, 1st February next, at twelve o'clock noon, to consider as to an application to be made for the Trustee's discharge. ALEXANDER TOSH.

11 Reform Street, Dundee, 9th January 1894.

JAMES CONSTABLE ROBERTSON, Chartered Accountant, Dundee, Trustee on the Sequestrated Estate of DAVID WILLIAM BAXTER, Spinner and

Manufacturer, Dundee, trading under the Style or Firm name of D. W. BANTER & COMPANY, Spinners and Manufacturers, Dundee, hereby calls a Meeting of the Creditors, to be held in his Office, 9A Ward Road, Dundee, on Wednesday the 31st day of January 1894, at twelve o'clock noon, to consider as to an application to be made for the Trustee's discharge.

J. C. ROBERTSON, C.A., Trustee.

Dundee, 8th January 1894.

DAVID MYLES, Accountant in Dundee, Trustee on the Sequestrated Estates of LIPMAN & COM-PANY, Merchants, Dundee, who also traded under the same Firm in New York and in Austria and Germany under the same Firm, and also under the Firm of LIPMAN & WULFF, as a Company, and Edward Friedlander, Merchant in Dundee, and residing at The Limes, West Ferry, Dundee, a Partner of the said Firm or Company, and the sole Individual Partner thereof resident in Scotland, as such Partner, and as an Individual, hereby intimates that accounts of his intromissions with the funds of the said Estates, brought down to the 26th day of December 1893, and states of the funds recovered, and of those outstanding belonging to the said Estates as at the same date, have been made up and examined and audited by the Commissioners on said Estates, in terms of the Bankruptcy (Scotland) Act, 1856, and amendments thereof; that he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on the Estates of the said Lipman & Company in terms of the Statute, and has completed lists of those Creditors entitled to be ranked on the funds of the said Estates of the said Company, and also of those whose claims have been rejected in whole or in part; and that an equalising Dividend will be paid to those Creditors of the said Lipman & Company, as a Company, whose claims have been admitted, but who did not participate in the first Dividend, within his Office, 11 Reform Street, Dundee, on and after Monday the 26th February 1994; and that the Commissioners have postponed the declaration of any further or other Dividend out of either of the said Sequestrated Estates till the recurrence of another statutory period; of all which Notice is hereby given, in terms of the Statutes.

· Dundee, 6th January 1894.

In the SEQUESTRATION of FREDERICK LEWIS ROY, of Nenthorn, in the County of Berwick, and presently residing at Wellpark, Oughterard, County Galway.

THE Trustee hereby intimates that a first and final Dividend will be paid at his Chambers, No. 24 St. Andrew Square, Edinburgh, on the 22nd day of February 1894.

JAMES HALDANE, Trustee.

Edinburgh, 8th January 1894.

SEQUESTRATION of JAMES MITCHELL, Iron and Commission Agent, 45 Union Street, Glasgow.

THE Trustee hereby intimates that a Dividend will be paid within the Office of Nairn & Bowes, C.A., 203 West George Street, Glasgow, on Monday, 26th February next.

W. M. NAIRN, C.A., Trustee.

Glasgow, 8th January 1894.

In the SEQUESTRATION of MRS. MARY GIBSON or DOUGAN, 39 Wilson Street, Glasgow.

DAVID T. DRYNAN, C.A., Glasgow, hereby gives notice that a second Dividend will be paid within his Chambers, 157 West George Street, Glasgow, on the 23rd day of February 1894.

DAVID T. DRYNAN, Trustee. Glasgow, 5th January 1894.