AS Trustee on the Sequestrated Estate of C. D. RUTHERFORD & SONS, Tobacco Manufacturers, 4 and 5 Heriot Bridge, Edinburgh, and the Individual Partners of said Firm, I hereby intimate that an account of my intromissions with the Estates of the Firm, and John Smart Rutherford, have been audited by the Commissioners down to 8th instant, and that payment of an equalising and second and final Dividend will be made to the Creditors of the Firm, and a first and final Dividend to the Creditors of John Smart Rutherford, within the Chambers of Messrs. Romanes & Munro, C.A., 50 Frederick Street, Edinburgh, on the 8th February 50 Frederick Street, Edinburgh, on the 8th February

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

Edinburgh, 16th January 1902.

In the SEQUESTRATION of WILLIAM STEWART, Farmer, Craignity, Glenisla.

A LEXANDER GILROY FENTON, Viewmount, Alyth, Trustee, hereby intimates that a first Dividend will be paid at the Chambers of Messrs. Forrest & Jack, British Linen Bank Buildings, Kirriemuir, on the 1st day of March 1902.

ALEXR. G. FENTON, Trustee.

Viewmount, Alyth, 14th January 1902.

In the SEQUESTRATION of ANDREW STEWART, Farmer, Craighead, Glenisla.

A LEXANDER A LEXANDER GILROY FENTON, Viewmount, Alyth, Trustee, hereby intimates that a first Dividend will be paid at the Chambers of Messrs. Forrest & Jack, British Linen Bank Buildings, Kirriemuir, on the 1st day of March 1902.

ALEXR. G. FENTON, Trustee.

Viewmount, Alyth, 14th January 1902.

In the SEQUESTRATION of ALEXANDER MUIR & COMPANY, Merchants, Alloa, and Alexander Muir, Merchant there, sole Partner of said Firm, as such Partner, and as an Individual

WILLIAM HARDIE, C A., Glasgow, Trustee, hereby intimates that the Commissioners have postponed a Dividend till the recurrence of another statutory period for making a Dividend.

WM. HARDIE, C.A., Trustee.

Glasgow, 15th January 1902.

SEQUESTRATION of J. & D. T. COLQUHOUN, Writers, Glasgow, as a Company, and James Colquhoun and David Turnbull Colquhoun, both Writers in Glasgow, the sole Partners thereof, as such Partners, and as Individuals.

THE Trustee hereby intimates that accounts of his intromissions with the funds of the above Sequestrated Estates, brought down to 31st December 1901, have been audited by the Commissioners, who have pestponed the declaration of a Dividend from the Estates till the recurrence of another statutory period.

John Wilson, Trustee.

Glasgow, 15th January 1902.

ANDERSON PIRIE'S SEQUESTRETION.

DAM MAITLAND, Slate Merchant, Aberdeen, Trustee on the Sequestrated Estate of Anderson Pirie, Contractor, residing sometime at Insch, Aberdeenshire, and now or lately at 2 Mount Street, Aberdeen, hereby intimates that the Commissioners have postponed a Dividend until the recurrence of another statutory period.

ADAM MAITLAND, Trustee.

Aberdeen, 14th January 1902.

THE Copartnership of HEWIT & BARBOUR, Joiners, 20 Bank Street, Coatbridge, of which the Subscribers Robert Hewit and James Barbour were the sole Partners, was DISSOLVED of this date, of mutual con-

The Subscriber Robert Hewit has acquired the whol assets of the Firm, and will continue to carry on busines in his own name at the above address. He will collect a in his own name at the above address. He will collect a accounts owing to, and will pay and discharge all deb and liabilities due by, the said Firm.

ROBT. HEWIT. JAMES BARBOUR.

JAS. S. HEWETSON, Solicitor, 1 Academy Street, Coatbridge, T. L. CRAWFORD, Law-Clerk, 1 Academy Street, Coatbridge,

Witnesses to the Signatures of the said Robert Hewit and James Barbour.

20 Bank Street, Coatbridge, 13th January 1902.

NOTICE.

7th January 1902.

THE Copartnership of WILSON, MATHESON, & COMPANY, Warehousemen and Manufacturers, 42 Glassford Street, Glasgow, carried on by the Subscribers, was DISSOLVED, by the retiral therefrom of the Trustees of the late William Wilson, Merchant in Glasgow, as at 15th December 1901.

The Subscribers John Matheson and Thomas Mills Wilson will carry on the said Business from that date for their own behoof and under the same Name or Firm of WILSON, MATHESON, & COMPANY, and they are

of Wilson, Matheson, & Company, and they are authorised to collect and discharge all debts due to the late Firm, and they will pay all debts for which it is liable.

MARY WILSON,

THOs. M. WILSON,

A. M. WILSON,

Trustees of late WILLIAM WILSON. Signed by Mrs. Mary Wilson and Miss A.
M. Wilson, two of the Trustees, in
presence of—

MARY M'KEAN, Sick Nurse, Ardayre, Prestwick.

ELLEN M'CONNELL RAMSAY, House-Maid, Ardayre, Prestwick.

JOHN MATHESON.

Signed by John Matheson, in presence

of-WILLIAM BRODIE, of 77 St. Vincent

Street, Glasgow, Solicitor.

ALEX. WADDELL, Cashier to Wilsen,
Matheson, & Co., 42 Glassford Street, Glasgow.

THOS. M. WILSON.

Signed by Thomas Mills Wilson, as a Trustee and as an Individual, in presence of-

WILLIAM BRODIE, of 77 St. Vincent Street, Glasgow, Solicitor. ALEX. WADDELL, Cashier to Wilson, Matheson, & Co., 42 Glassford Street, Glasgow.