

24 St. Catherine Street, Cupar, on Tuesday the 20th day of January 1903, at half-past eleven o'clock forenoon. To entitle Creditors to the first Dividend, their calls and grounds of debt must be lodged on or before the 10th day of April 1903.

JAMES AUCHTERLONIE, Trustee.

Leckerstone, 8th January 1903.

**SEQUESTRATION of JAMES BOWIE**, sometime Tenant of Foxbar Farm, Paisley, now Tenant of the Farms of East and West Capellie, Neilston, in the County of Renfrew.

**NOTICE** is hereby given that in a Petition presented by Allan Graham Barns Graham of Ferenex, Craigallian, Kirkhill, &c., residing at Craigallian, Milngavie, in the County of Stirling, a Creditor of the above-named and designed James Bowie, the First Division of the Court of Session, by Interlocutor dated the 7th day of January 1903, appointed and ordered a Meeting of the Creditors of the said James Bowie for the election of a Trustee and Commissioners, in terms of the Bankruptcy Statutes, to be held within the Globe Hotel, High Street, Paisley, on Friday the 16th day of January 1903, at one o'clock afternoon; appointed Intimation of said Meeting to be given in the Edinburgh and London Gazettes, and remitted of new to the Sheriff of Renfrew and Bute at Paisley to proceed further in the matter, in terms of the Bankruptcy Statutes.

GRAHAM, JOHNSTONE, & FLEMING, W.S.,  
4 Albyn Place, Edinburgh, Agents.

**AS Trustee on the Sequestrated Estate of JOHN BIRNIE**, Fish Curer, Buckie, in the County of Banff, I hereby call a Meeting of the Creditors in the Sequestration, to be held within the Writing Chambers of John Love M'Naughton, Solicitor, 4 Cluny Square, Buckie, upon Monday the 2nd day of February 1903, at eleven o'clock forenoon, to consider as to an application to be made for my discharge as Trustee.

WILLIAM BAXTER, Trustee.

Peterhead, 9th January 1903.

In the **SEQUESTRATION of the Deceased WILLIAM SMITH GARLAND**, at one time carrying on business as a Manufacturer at No. 166 Rose Street, Edinburgh, and who resided at "The Dell," Colinton, Mid-Lothian.

**AS Trustee on the above Estate**, I hereby intimate that my accounts of intromissions with the funds of the Estate, brought down to 25th December 1902, have been audited and passed by the Commissioners on the Estate; and further, that a Dividend will be paid within my Chambers at 37 George Street, Edinburgh, on Wednesday the 25th day of February 1903.

JAMES WATT, C.A., Trustee.

37 George Street, Edinburgh,  
8th January 1903.

**AS Trustee on the Sequestrated Estate of ROBERT LANDESS**, otherwise ROBERT HENDERSON LANDESS, Spirit Merchant, Beath, and sometime residing in Annfield Place, Paisley, I hereby intimate that an account of my intromissions, brought down to 24th December 1902, has been audited by the Commissioners, and that a first and final Dividend will be paid within the Office of Macdonald, Stewart, & Stewart, C.A., 13 St. James' Place, Paisley, on Wednesday, 25th February 1903.

JAS. S. STEWART, C.A., Trustee.

Paisley, 8th January 1903.

**JOHN STUART GOWANS**, Chartered Accountant, Edinburgh, Trustee on the Sequestrated Estate of JAMES MACMASTER, Proprietor of the Victoria Hotel, Inverness, and sometime residing there, at present in South Africa, hereby intimates that the Commissioners have declared a second and final Dividend of Fivepence Three Farthings per pound, payable on and after 25th February 1903.

J. STUART GOWANS, Trustee.

33 Charlotte Square, Edinburgh,  
8th January 1903.

In the **SEQUESTRATION of THOMAS MACKENZIE**, Hotel Keeper and Coal Merchant, Lossie Hotel, Lossiemouth.

**ROBERT DICK**, Bank Agent, Rothes, Trustee, hereby intimates that a first and final Dividend will be paid at his Chambers, Caledonian Bank Buildings, Rothes, on the 20th day of February 1903.

ROBT. DICK, Trustee.

Rothes, 6th January 1903.

**AS Trustee on the Sequestrated Estate of HAIG BROTHERS**, Tile and Marble Contractors, carrying on business at 69 Gilmore Place, Edinburgh, and 173A St. Vincent Street, Glasgow, and James Haig, Tile and Marble Contractor, residing at No. 69 Gilmore Place, Edinburgh, sole Partner of said Firm, as such Partner, and as an Individual, I hereby intimate that an account of my intromissions with the funds of the Estate, brought down to 24th December 1902, has been audited by the Commissioners; and further, that a Dividend will be paid within the Chambers of Messrs. Romanes & Munro, C.A., 50 Frederick Street, Edinburgh, on the 24th day of February 1903.

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

Edinburgh, 8th January 1903.

**SEQUESTRATION of ALEXANDER DAWSON**, sometime Ironmonger, 170 Gorgie Road, and residing at 172 Gorgie Road, Edinburgh, in the County of Mid-Lothian.

**AS Trustee on the above Sequestrated Estate**, I hereby intimate that an account of my intromissions with the funds of the Estate, brought down to 26th ultimo, has been audited by the Commissioners, and that they have postponed the declaration of a Dividend until the recurrence of another statutory period for making a Dividend.

GEO. E. DALL, Trustee.

30 St. Andrew Square, Edinburgh,  
8th January 1903.

**JOHN M'CUBBIN, JUNIOR**, Accountant, 108A West Regent Street, Glasgow, Trustee on the Sequestrated Estates of MURRAY & GILCHRIST, Printers, Publishers, and Manufacturing Stationers, 113 Waterloo Street, Glasgow, and David Forbes Merry and Robert Gilchrist, both Printers, Publishers, and Manufacturing Stationers there, the Individual Partners of said Firm, as such Partners, and as Individuals, hereby intimates that the Commissioners have postponed the declaration of a Dividend until the recurrence of another statutory period.

J. M'CUBBIN, Jr., Trustee.

Glasgow, 8th January 1903.