SEQUESTRATION of the Estate of JOHN SMITH, Draper, Cowcaddens Street, Glasgow. MONCRIEFF MITCHELL, Accountant in Glas-gow, has been elected Trustee on the estate; and Archibald Crombie, Merchant in Glasgow, Alexander Moncrieff Mitchell, Warehouseman in Glasgow, and Robert Sinclair, Warehouseman in Glasgow, have been ably elected Commissioners. The avamination of the Robert Sinclair, Warehouseman in Glasgow, have been duly elected Commissioners. The examination of the Bankrupt will take place in the Sheriff-Clerk's Office, Wilson Street, Glasgow, on Wednesday the 28th day of February 1855, at 12 o'clock noon. The Creditors will meet in the Trustee's Office, 54, St Vincent Street, Glas-gow, on Thursday the 8th day of March 1855, at 12 o'clock noon o'clock noon.

MONCRIEFF MITCHELL, Trustee. Glasgow, February 15, 1855.

A NDREW MURRAY PATERSON, Accountant, A 30, St Andrew Square, Edinburgh, Trustee on the sequestrated estate of JAMES CUNNINGHAM, Tenant of, and Grazier and Sheep and Cattle Dealer at Torphin, in the County of Edinburgh, hereby calls a meeting of the Creditors on the said estate to be held within Stevenson's Rooms, 4, St Andrew Square, Edin-burgh, on Tuesday the 27th day of February current, at two o'clock afternoon, for the purpose of electing a Commissioner, in the room of one become disqualified; and of resolving on any other measures necessary for the and of resolving on any other measures necessary for the administration of the affairs of the estate. ANDREW M. PATERSON, Trustee.

Edinburgh, February 19, 1855.

DAVID KINNEAR, Accountant, Edinburgh, Trus-tee on the sequestrated estate of ROBERT HAMILTON, Signet Hall-Keeper, and Dealer in Rail-way Shares, Edinburgh, hereby calls a meeting of the Creditors to be held within the Office of John Yule, W.S., 4, North St David Street there, on Wednesday the 28th current, at three o'clock afternoon, to consider as to the future weekly allowance to be given to the Bankrupt; to elect a Commissioner, in room of Mr Thomas Congleton, Wine and Spirit Merchant, Edinburgh, deceased, and to give instructions generally as to future proceedings in the sequestration.

Edinburgh, February 19, 1855.

DAVID KINNEAR.

DAVID KINNEAR, Accountant in Edinburgh, Trustee on the sequestrated estate of MRS ANNIE MACHARDY or STEWART, lately residing at No. 1, Farquharson Place, Edinburgh, now deceased, hereby calls a general meeting of the Creditors to be held with-in big discussion. in his Chambers, No. 4, North St David Street there, on Thursday the 1st day of March next, at three o'clock afternoon, to instruct him as to the future management of the estate.

DAVID KINNEAR, Trustee. Edinburgh, February 20, 1855.

SEQUESTRATION of JAMES CARMICHAEL,

SEQUESTRATION of JAMES CARMICHAEL, Builder in Glasgow, now deceased. OHN MCALLUM, Smith and Founder in Glasgow, the Trustee on this estate, hereby intimates, that he has resigned his office of Trustee; and that a meeting of the Creditors is to be held on Friday the 2d day of March next, at 12 o'clock noon, within Lambre's Hotel, Great Clyde Street, Glasgow, for the purpose of having the said resignation accepted of. Glasgow, February 19, 1855.

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J AMES M'LEAN MACANDREW, Accountant in Edinburgh Trustee on the Free Accountant JAMES MILES AN INFORMATION W, Account and the Edinburgh, Trustee on the sequestrated estate of JAMES MOIR, Tailor and Clothier, East Register Street, Edinburgh, hereby intimates, that an account of his intromissions with the funds of the estate, brought down to the 4th current, and states of the funds as at that date, have been made up and examined by the Commis-sioners, in terms of the Statute: That he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the 4th current, and completed lists of those Creditors entitled to be ranked on the funds of the said estate, and also of those whose claims have been rejected in whole or in part. Farther, that a second and final dividend will be paid at his Chambers, No. 65, Prince's Street, Edinburgh, on Thursday the 5th day of April next, to those Credi-tors whose claims have been admitted; and also, that an equalizing dividend will then be paid to those Creditors whose claims have been admitted, but who had not lodged date, have been made up and examined by the Commis-

SEQUESTRATION of the Estate of JOHN SMITH, Draper, Cowcaddens Street, Glasgow. MONCRIEFF MITCHELL, Accountant in Glasgow, has been elected Trustee on the estate ; and Archibald Crombie, Merchant in Glasgow, Alexander

JAMES GORDON, Bank Agent in Dumfries, Trustee on the sequestrated estate of JOHN FARRER, Leather Merchant in Dumfries, hereby intimates, that an account of his intromissions with the funds of the estate, brought down to the 2d instant, and states of the funds recovered and of those outstanding as at the same date, have been made up and examined by the Commis-sioners on the said estate, in terms of the Statute : That he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the 2d instant, and completed lists of those Creditors entitled to be ranked on the funds of the said estate, and also of those whose claims have been rejected in whole or in part. Further, that a final dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Office, Buccleugh Street, Dumfries, on the 3d day of April next.—Of all which Notice is hereby given, in terms of the Statute.

JAMES GOBDON. Dumfries, February 10, 1855.

AMES MORISON, Accountant in Perth, Trustee on the sequestrated estates of WILLIAM NAIRNE • & SON, Flax-Spinners and Manufacturers in Perth, and of William Nairne and Thomas Nairne, the Individual of william Nairie and Thomas Nairie, the Individual Partners of that Company, as Partners thereof, and as Individuals, hereby intimates, that accounts of his intro-missions with the funds of the estates, brought down to the 3d instant, and states of the funds recovered and of those outstanding as at the same date, have been made up and examined by the Commissioners on said estates, in torms of the Stotute. That he has arguing the in terms of the Statute: That he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the 3d instant, and completed lists of those Creditors entitled to be and completed lists of those Creditors entitled to be ranked on the funds of the said estates, and also of those whose claims have been rejected in whole or in part. Further, that a dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Chambers, Blackfriars Street, Perth, on the 4th day of April next.—Of all which Notice is hereby given, in terms of the Statute.

JAMES MORISON, Trustee. Perth, February 17, 1855.

A S Trustee on the Sequestrated Estate of the Late JAMES M'INNES, Solicitor Supreme Courts, Insurance Broker, and Dealer in Shares in Edinburgh, I hereby intimate, that an account of my intromissions with the funds of the estate, brought down to 12th instant, and states of the funds recovered and outstanding, have been made up and examined by Commissioners on said estate, in terms of the Statute : That I have examined the claims of the several Creditors who have lodged their oaths and grounds of debt, and completed lists of those Creditors entitled to be ranked on the funds of the said estate, and of those whose claims have been rejected in whole or in part; and that a Dividend will be paid on the admitted claims, at my Office, No. 29, Northumberland Street, Edinburgh, on Friday the 13th day of April next.—Of all which I hereby give Notice, in terms of the Statute.

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KENNETH MACKENZIE, C.A. 29, Northumberland Street, Edinburgh, February 19, 1855.

NOTICE to the Creditors of GEORGE BORLAND of

MATHEW M'KERROW, Bauk Agent in Cunnock, Trustee on the sequestioned activity of a M Trustee on the sequestrated estates of George Borland of Byres of Bankhead, Farmer, Grain and Cattle Dealer and Grazier at High Braidley, in the Parish of Loudoun, and County of Ayr, sometime Prisoner in the Prison of Hamilton, presently in the General Prison, Perth, barabase that an account of his interprison. hereby intimates, that an account of his intromissions with the funds of the sequestrated estate, brought down to the 5th instant, and states of the funds recovered and of those outstanding as at the same date, have been made up by him and examined by the Commissioners on the said estates, in terms of the Statute; and farther, that the Commissioners have necessarily postponed the pay-ment of a dividend until the next statutory period for making the same, and have also dispensed with circulars being on to the Crediter. Of all which being the results of the same status of the same status of the status of the same status of the status of the same status of the same status of the stat being sent to the Creditors.—Of all which Notice is here-by made, in terms of the Statute. MATHEW M'KERROW, Cumnock, February 17, 1855. Trustee.