

JAMES HALLIDAY, Ironmonger in Dumfries, Trustee on the sequestrated estates of **SWAN & M'KITTRICK**, Drapers in Dumfries, as a Company, and James Swan and William M'Kitterick, Drapers in Dumfries, the Individual Partners of that Company, as Partners thereof, and as Individuals, hereby calls a general meeting of the Creditors on the said sequestrated estates to be held within the King's Arms Hotel, Dumfries, on Thursday the 15th day of March 1860, at 12 o'clock noon, to take into consideration an offer of composition to be made by the said James Swan to the Creditors of the said Company of Swan & M'Kitterick, and of himself, as a Partner thereof, and as an Individual.

JAMES HALLIDAY, Trustee.
Dumfries, March 3, 1860.

DAVID WEMYSS HENDERSON, Grain Broker and Merchant in Leith, Trustee on the sequestrated estate of **JOSEPH FORD**, Mill Master, Water of Leith, Edinburgh, hereby calls a general meeting of the Creditors of the said Joseph Ford to be held in the Trustee's Counting Room, No. 129, Constitution Street, Leith, on Tuesday the 27th day of March current, at two o'clock afternoon, to consider as to an application for the Trustee's discharge.

D. W. HENDERSON, Trustee.
Leith, March 5, 1860.

GEORGE ALLAN, Advocate in Aberdeen, Trustee on the sequestrated estate of **GEORGE THOMSON**, Miller, Lady Mill, King Street Road, Aberdeen, hereby intimates, that the account of his intromissions with the funds of the estate, brought down to the 18th ultimo, has been audited by the Commissioners, in terms of the Statute; and farther, in accordance with the instructions given by the Commissioners at their statutory meeting on the 28th ultimo, the said George Allan hereby calls a meeting of the Creditors on said estate to be held within the Trustee's Writing-Chambers, 56, Castle Street, Aberdeen, on Saturday the 31st day of March 1860, at one o'clock afternoon, to consider an application for the Trustee's discharge.

GEORGE ALLAN, Trustee.
Aberdeen, March 3, 1860.

THOMAS DALL, Chartered Accountant in Edinburgh, Trustee on the sequestrated estates of **THOMAS KER & SON**, Corn Merchants in Edinburgh, as a Company, and of Robert Darling Ker, Corn Merchant there, the sole Individual Partner of that Company, as sole Partner thereof, and as an Individual, hereby calls a general meeting of the Creditors on the said sequestrated estates, to be held within the Chambers of Henry Tod, W.S., 39, York Place, Edinburgh, on Wednesday the 14th current, at three o'clock afternoon, to take into consideration an offer of composition by the said Robert Darling Ker.

THOMAS DALL, Trustee.
Edinburgh, March 6, 1860.

MALCOLM M'LEOD, Commission Merchant, Glasgow, Trustee on the sequestrated estate of **WILLIAM M'CULLOCH**, General Merchant and Fish-Curer, Glasgow, hereby intimates, that the Bankrupt has, with the written consent required by Section 145 of the Bankrupt Act, made an offer of composition; and that a meeting of the Creditors will be held within my Counting-House, No. 3, West Nile Street, Glasgow, on Wednesday the 28th day of March current, at 11 o'clock forenoon, for finally disposing of the same.

M. MACLEOD, Trustee.

JAMES M'CLELLAND, Accountant in Glasgow, Trustee on the estates of the Company sometime carrying on Business as Merchants in Glasgow under the Firm of **DEWAR & ANGUS**, and of James Angus, sometime Merchant in Glasgow, now deceased, as a Partner of the said Company, and as an Individual, hereby intimates, that a fifth dividend of Three pence in the pound sterling will be paid at his Office, on Monday the 2d day of April next, to those Creditors whose claims, with oaths of verity thereto, have been previously lodged and admitted. Creditors failing to lodge their claims on or before the 21st March current will be excluded from participating in the fund now about to be divided.

JAMES M'CLELLAND, Trustee.
128, Ingram Street,
Glasgow, March 5, 1860.

CREDITORS on the sequestrated estate of **JAMES MATHEW**, Innkeeper, Findhorn, and lately Farmer at Lorggoot, whose claims have been admitted by the Trustee, will receive payment of a dividend on the 18th day of April next, in the Office of Robert Urquhart, Writer, Forres.

THOS. MURDOCH, Trustee.
Forres, March 3, 1860.

JAMES M'CLELLAND, Accountant, Glasgow, Trustee on the sequestrated estates of **ROBERT ANDERSON & SON**, Merchants, Leith, and Robert Anderson, Senior, and Robert Anderson, Junior, both Merchants there, hereby intimates, that the accounts of his intromissions with the funds of the estates, brought down to the 24th ultimo, and states of the funds recovered and of those outstanding as at same date, have been made up by him, and examined and audited by the Commissioners, 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 24th ultimo, and made up lists of those Creditors entitled to be ranked on the funds of the estate, and of those whose claims have been rejected in whole or in part. Farther, that a second and final dividend will be paid from the individual estate of Robert Anderson, Senior, at the Counting-house of James M'Clelland & Son, Chartered Accountants, No. 128, Ingram Street, Glasgow, on Tuesday the 24th day of April next, to all those Creditors whose claims have been duly lodged and admitted.—Of all which Intimation is hereby given, in terms of the Statute.

JAMES M'CLELLAND, Trustee.
Glasgow, March 2, 1860.

GEORGE M'FARLANE, Accountant in Glasgow, Trustee on the sequestrated estate of **SAMUEL PORTER**, Wool Dealer, Newton-Stewart, hereby intimates, that on Wednesday 18th April next, an equalizing dividend will be paid within the Trustee's Chambers, 116, St Vincent Street, Glasgow, to those Creditors ranked on the estate who have not participated in the first dividend; and farther, that a second and final dividend will at same time and place be paid to all the Creditors whose claims have been admitted.

GEO. M'FARLANE, C.A.
Glasgow, March 3, 1860.

JOHN MORISON, Accountant in Dundee, Trustee on the sequestrated estate of **PATRICK BIRRELL**, Farmer, Castleton, in the Parish of Eassie, and County of Forfar, hereby intimates, that an account of his intromissions with the funds of the estate, brought down to the 19th ultimo, and a state of the whole estate of the Bankrupt as at the same date, have been made up, and examined and audited by the Commissioners on the said estate, in terms of the 'Bankruptcy (Scotland) Act, 1856.' That he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the said 19th ultimo, 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; and farther, that a first and final dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Office, No. 21, Castle Street, Dundee, on and after Thursday the 19th day of April next.—Of all which Notice is hereby given, in terms of the Statute.

JOHN MORISON, Trustee.
Dundee, March 3, 1860.

SEQUESTRATION of **HUNTER, NEWALL, & COMPANY**, Warehousemen, Glasgow, and William Hunter and James Newall, both Warehousemen there, the Individual Partners of that Company, as such Partners, and as Individuals.

GEORGE ROBSON, Accountant in Glasgow, Trustee on the above sequestrated estates, hereby intimates, that at a general meeting of Creditors held on the 5th current, the Bankrupt, William Hunter, made offer of a composition on all debts due by the said Hunter, Newall, & Company, at the date of the sequestration of their estates,—he, in respect of said offer, to receive the whole residue of the said Company estates; and he farther offered to make payment of a composition on all debts due by him as a Partner of said Company, and as an Individual, and to pay and provide for the expenses attending the sequestration and the remuneration to the Trustee, and offered security for payment of said compositions; and the Bankrupt, James Newall, made offer of a composition on all debts due by him as