

**DAVID M'CUBBIN**, Accountant in Glasgow, Trustee on the sequestrated estates of **M'ALLAN BROTHERS**, Calico Printers in Glasgow, and at Dillichip, Dumbartonshire, as a Company, and of **John M'Allan**, residing at Dillichip aforesaid, and **Andrew Stuart M'Allan**, residing at 17, Walmer Crescent, Paisley Road, near Glasgow, the sole Individual Partners of that Company, as such, and as Individuals, hereby intimates, that a dividend will be paid to those Creditors of the said Company of M'Allan Brothers, whose claims have been admitted by the Trustee, at his Counting-house, No. 110, Buchanan Street, Glasgow, on the 11th day of February next.

**DAV. M'CUBBIN**, Trustee.  
Glasgow, December 21, 1861.

**SEQUESTRATION of BANNERMAN & COMPANY**, Clothiers and Drapers, Catherine Street, Edinburgh, and **James Bannerman**, only Individual Partner of that Company.

**JOHN SOMERVILLE FORSYTH**, Clothier, Nicolson Street, Edinburgh, Trustee on said sequestrated estate, hereby intimates, that an account of his intrusions with the funds of the estate, brought down to the 16th instant, and also states of the funds as at same date, have been made up 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 16th instant, and completed lists of the ranking as at that date. Farther, that an equalizing and also a second and final dividend will be paid to the Creditors, at the Trustee's Warehouse here, upon the 15th day of February next, 1862.—Of all which Notice is hereby given, in terms of the Statute.

**J. S. FORSYTH**, Trustee.  
Edinburgh, 25, Nicolson Street,  
December 27, 1861.

**WILLIAM MACKAY**, Wood Merchant in Thurso, Trustee on the sequestrated estate of **JOHN SWANSON**, House Carpenter there, hereby intimates, that an account of his intrusions with the funds of the estate, brought down to 26th November last, and states of funds recovered and of those outstanding as at the same date, have been made up and examined by the Commissioners on 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 24th 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 dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at the Office of James Brims, Writer, Thurso, on the 25th day of February 1862.—Of all which Intimation is hereby given, in terms of the Statute.

**W. MACKAY**, Trustee.  
Thurso, December 24, 1861.

**DONALD CAMPBELL**, General Agent in Thurso, Trustee on the sequestrated estate of **JAMES MACADIE**, Merchant in Thurso, hereby intimates, that an account of his intrusions with the funds of the estate, brought down to the 30th day of November last, and states of funds recovered and of those outstanding as at the same date, have been made up and examined by the Commissioners on 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 26th current, and completed lists of those Creditors entitled to be ranked on the funds of said estate, and also of those whose claims have been rejected in whole or in part. Farther, that a dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at the Office of James Brims, Writer in Thurso, on the 27th day of February 1862.—Of all which Intimation is hereby made, in terms of the Statute.

**DONALD CAMPBELL**, Trustee.  
Thurso, December 24, 1861.

**SEQUESTRATION of WILLIAM ROSS & COMPANY**, Drapers and Grocers in Evanton, in the Parish of Kiltearn, and County of Ross, and of **William Ross**, residing there, sole Partner of that Company, and as an Individual.

**THE** Commissioners have audited my accounts to the 12th instant, postponed the declaration of a dividend, and dispensed with circulars to the Creditors.

**HECTOR MUNRO**, Trustee.  
Dingwall, December 28, 1861.

**INTIMATION is Hereby Given, that the REVEREND JOSEPH GEORGE CUMMING**, Warden, or lately Warden, Professor of Classical Literature, Queen's College, Birmingham, and presently residing at Musselburgh, has presented a Petition to the Lord Ordinary officiating on the Bills praying to be discharged of all debts and obligations contracted by him, or for which he was liable, at the date of his sequestration (13th December 1859); and that his Lordship has appointed said Petition to be intimated in the Edinburgh Gazette, in terms of 'the Bankruptcy (Scotland) Act, 1856,' section 146.

**D. F. BRIDGEFORD, S.S.**  
Chambers, 72, Princes Street,  
Edinburgh, December 27, 1861.

**INTIMATION is Hereby Given, that JOHN KING KENT**, formerly Money Scrivener in No. 3, Serjeant's Inn, Fleet Street, London, thereafter residing in Caanan Lane, Morningside, Edinburgh, and now in Jedburgh, has presented a Petition to the Lord Ordinary officiating on the Bills praying to be discharged of all debts and obligations contracted by him, or for which he was liable, at the date of his sequestration (19th February 1859); and that his Lordship has appointed said Petition to be intimated in the Edinburgh Gazette, in terms of 'the Bankruptcy (Scotland) Act, 1856,' section 146.

**D. F. BRIDGEFORD, S.S.C.**  
Chambers, 72, Princes Street,  
Edinburgh, December 27, 1861.

**SEQUESTRATION of the Estates of MILL & WALKER**, Manufacturers and Flaxspinners in Arbroath, as a Firm or Company, and of **William Mill** and **John Walker**, the Individual Partners of said Company, as Partners thereof, and as Individuals.

**JAMES ANDERSON DICKSON**, Banker in Arbroath, Trustee on the sequestrated estates, hereby intimates, that accounts of his intrusions with the funds of the estates, brought down to the 16th instant, and states of the funds recovered and of those outstanding as at same date, have been made up and examined by the Commissioners on said estates, in terms of the Statute. Farther, that the Commissioners have postponed the declaration of a dividend till the next statutory period.—Of all which Intimation is hereby made, in terms of the Statute.

**JAS. A. DICKSON**, Trustee.  
Arbroath, December 26, 1861.

**SEQUESTRATION of the Estates of MURDOCH MACAULAY**, Farmer and Shipowner, lately residing at Linshader, Parish of Uig, Island of Lewis, and County of Ross, now deceased.

**NORMAN M'IVER**, Shipowner in Stornoway, Trustee on the said estate, hereby intimates, that an account of my intrusions with the funds of the estate, brought down to the 6th instant, has been made up, and examined and audited by the Commissioners on said estate, in terms of the Statute.

That I have examined the claims of the Creditors who have lodged their oaths or grounds of debt on or before the 6th instant, and made up a state of interests,—also in terms of the Statute.

And further, that the Commissioners have postponed declaring a dividend.

**NORMAN M'IVER**, Trustee.  
Stornoway, December 20, 1861.

**SEQUESTRATION of ALEXANDER CHRISTIE**, residing at Lammerlaw, Burntisland, in the County of Fife, now deceased, and at the time of his death carrying on Business as a Coal and Iron Master at Lumphinnans, in the said County, under the Firm of **ALEXANDER CHRISTIE & COMPANY**, of which Firm the said Alexander Christie was the sole Partner, as such Partner, and as an Individual.

**JAMES M'CLELLAND**, Chartered Accountant, Glasgow, Trustee on the said sequestrated estate, hereby intimates that his accounts, brought down to 12th December 1861, have been made up and examined by the Commissioners on said estate, who have postponed declaring a dividend till the recurrence of the next statutory period.

**JAMES M'CLELLAND**, Trustee.  
Glasgow, December 26, 1861.

