W ILLIAM COPLAND, Accountant in Glasgow, Judicial Factor on the estate of the Deceased PETER CUMMOCK, Spirit Dealer in Johnstone, hereby calls a meeting of all the lawful Creditors of the said Peter Cummock, and other Persons interested in his estate, to be held within the Chambers of Moore & Copland, Accountants, 28, Saint Vincent Place, Glasgow, on Friday the 8th day of August next, at 12 o'clock noon, to consider the present position of the Factory, and instruct the Factor thereanent.

WILL. COPLAND, Judicial Factor. Glasgow, July 31, 1862.

REDERICK HAYNE CARTER, Chartered Account-I ant in Edinburgh, Trustee on the sequestrated estate of ALEXANDER SMITH, Corn Factor, Corn Merchant, and Commission Agent in Leith and Aberdeen, hereby calls a general meeting of the Creditors of the said Alex-ander Smith to be held within Messrs Dowells & Lyon's Rooms, No. 18, George Street, Edinburgh, on Tuesday the 26th day of August next, 1862, at one o'clock afternoon, for the purpose of considering as to an application for the Trustee's discharge.

FRED. H. CARTER, Trustee.

Edinburgh, July 30, 1862.

DUGALD CAMPBELL, Accountant in Greenock, Trustee on the sequestrated estate of D. M<sup>4</sup>LEOD & COMPANY, Shipbuilders in Greenock and Glasgow, and David Macleod, Shipbuilder there, the only Partner of that Company, as a Partner thereof, and as an Indi-vidual, hereby calls a meeting of the Creditors to be held within his Office, 29, Cathcart Street, Greenock, on Thursday the 4th day of September next, at 12 o'clock noon, to consider as to an application to be made for the Trustee's discharge.—Of which Notice is hereby given, in terms of the Statute. D. CAMPBELL, Trustee.

D. CAMPBELL, Trustee. Greenock, July 30, 1862.

SEQUESTRATION of DANIEL M'CALLUM, Family

Grocer, and Wine and Spirit Merchant, Glasgow. THE Trustee hereby calls a general meeting of the Creditors in this sequestration to be held within the Chambers of Messrs Galbraith & Maclay, Writers, 169, West George Street, Glasgow, upon Monday the 11th day of August 1862, at two o'clock afternoon, for the purpose of electing a Commissioner in the room of James Palmer, Merchant, Glasgow, deceased.

N. JOHNSTON, Trustee.

**R**OBERT RENTON NELSON, Printseller and Artists' Colournan in Edinburgh, Trustee on the sequestrated estate of WILLIAM CORNS, Bookbinder, Stationer, and Envelope Manufacturer in Edinbinder, Stationer, and Envelope Manufacturer in Edit-burgh, hereby intimates, that at the general meeting of Creditors held on the 29th current, the Bankrupt made an offer of composition of Two Shillings per pound to his Creditors on all debts due by him at the date of his sequestration, payable by equal instalments at three and five months from the date of his final discharge, and to pay or provide for the whole expences attending the sequestration and the remuneration to the Trustee, with security for payment of the same. The Creditors, and Mandatories for Creditors present at said meeting having unanimously resolved to entertain said offer and security unanimously resolved to entertain said offer and security for consideration, Notice is hereby given, that another general meeting of the Creditors will be held within Messrs Dowells & Lyon's Rooms, No. 18, George Street, Edinburgh, on Friday the 22d day of August next, at two o'clock afternoon, for the purpose of finally deciding on the Bankrupt's offer and the security proposed.

ROB. R. NELSON, Trustee.

Edinburgh, July 30, 1862.

TAMES CROSBIE, Bank Agent in Banff, Trustee on the sequestrated estate of JOHN HAY, Farmer at • • The sequestrated estate of JOHN HAY, Farmer at Whitefield, in the Parish of Forglen, and County of Banff, hereby intimates, that the account of his intromissions with the funds of the sequestrated estate, brought down to the 14th instant, and states of the funds outstanding and recovered as at said date, have been examined by the Commissioners; that the whole claims lodged on or before wid date have been examined and list of the Creditors said date have been examined, and lists of the Creditors entitled to rank on the fund prepared; and that a divi-dend will be paid to those Creditors whose claims have been admitted by the Trustee, at the Office of the City of Glasgow Bank in Banff, on the 15th day of September JAMES CROSBIE, Trustee. next.

Banff, July 29, 1862.

JAMES THOMSON, Accountant in Glasgow, Trustee on the sequestrated estates of ROBERT STEWART, Dyer and Scourer, Paisley, carrying on Business there under the Firm of ROBERT STEWART & COMPANY, Dyers and Scourers, of which Firm he is the sole Partner, as such Partner, and as an Individual, hereby intimates, that an account of his intromissions with the funds of the estate, brought down to the 17th July current, 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 terms of the Statutes; who have lodged their oaths and grounds of debt on or before the 17th July current, and made up lists of those Creditors entitled to be ranked on the funds of said estates, and also of those whose claims have been rejected in whole or in part. Farther, that on and after Thursday the 18th September 1862, within the Office of Thomson & Craig, Accountants, 70, George Square, Glasgow, a first dividend will be paid to those Creditors whose claims have been admitted. Of all which Intimation is hereby given, in terms of the Statutes.

JAMES THOMSON, Trustee.

70, George Square, Glasgow, July 31, 1862.

WILLIAM MYLES, Accountant in Dundee, Trustee V on the sequestrated estates of MACKENZIE, RAMSAY, & COMPANY, Merchants in Dundee, as a Company, and of Robert Mackenzie and James Ramsay, Junior, both Merchants in Dundee, the Individual Part-ners of that Company, as Partners thereof, and as Indi-viduals, hereby intimates, that an equalizing dividend will be paid to those Creditors of the said Company, and of the said James-Ramsay, Junior, who did not partici-pate in the former divisions of the funds, and whose claims have been lodged on or before the 16th current, claims have been longed on or before the root current, and admitted; that a second dividend will be paid to those Creditors of the said Company whose claims have been admitted; and that a second and final dividend will be paid to those Creditors of the said James Ramsay, Junior, whose claims have been admitted,—all at his Writing-Chambers, No. 11, Reform Street, Dundee, on the 17th day of September next. The Commissioners have also postponed the declaration of another dividend from the estate of the said Robert Mackenzie until the next statutory period.

Dundee, July 30, 1862.

WM. MYLES, Trustee.

SEQUESTRATION of STEWART & COMPANY, Warehousemen, Glasgow, and Robert Stewart, Warehouseman there, sole Partner of that Company, as such, and as an Individual.

EORGE ROBSON, Accountant in Glasgow, Trustee († Or on said estates, hereby intimates that his accounts, brought down to the 7th instant, have been audited and approved of by the Commissioners, in terms of the Sta-tutes; and that a second dividend will be paid within his Counting-house, 14, Prince's Square, Glasgow, on Mon-day the 8th day of September next, to those Creditors whose claims have been duly ranked,-in terms of the Statutes.

Glasgow, July 29, 1862.

GEO. ROBSON, Trustee,

SEQUESTRATION of STEWART, NOBLE, & COM-PANY, sometime carrying on Business as Warehousemen in Glasgow, and of Robert Stewart, Warehouseman there, and Robert Noble, residing at Dalkeith, the Individual Partners of that Company, as Partners thereof, and as Individuals.

Steven EORGE ROBSON, Accountant in Glasgow, Trustee G EORGE ROBSON, Accountants in Chastorn, Accountants, brought down to the 7th instant, have been audited and approved of by the Commissioners, in terms of the Statutes; and that a dividend will be paid within his Counting-house, 14, Prince's Square, Glasgow, on Monday the 8th day of September next, to those Creditors whose claims have been duly ranked,—in terms of the Statutes.

Glasgow, July 29, 1862.

GEO. ROBSON, Trustee.