THE Estates of JOHN RUSSELL, Accountant, Guano Merchant, and General Dealer in Inverness, were sequestrated on the 19th day of January 1863, by the Sheriff of the County of Inverness.

The first deliverance is dated 6th January 1863.

The meeting to elect the Trustee and Commissioners is to be held at one o'clock afternoon, on Saturday the 31st day of January 1863, within the Union Hotel, Inverness.

A composition may be offered at this meeting; and to entitle Creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 19th day of May 1863.

All future Advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

James Anderson, Solicitor, Inverness, Agent.

42, High Street, Inverness, January 19, 1863.

THE Estates of JAMES LAIRD, Carter, Thomson Street, Partick, were sequestrated on the 20th January 1863, by the Sheriff of Lanarkshire.

The first deliverance is dated 20th January 1863.

The meeting to elect the Trustee and Commissioners is to be held at 12 o'clock noon, on Monday the 2d day of February 1863, within the Faculty Hall, St George's Place, Glasgow.

A composition may be offered at this meeting; and to entitle Creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 20th day

of May 1863.

A Warrant of Protection against Arrest or Imprisonment for Civil Debt, until the meeting of the Creditors for the election of Trustee, has been granted to the Bank-

All future Advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

> THOMAS NICOLSON, Agent, 141, Buchanan Street, Glasgow.

THE Estates of WILLIAM WALKER, formerly residing at No. 10, Paterson Street, Anderston, Glasgow, now Merchant and Agent, John Street, Glasgow, were sequestrated on the 21st day of January 1863, by the Sheriff of Lanarkshire.

The first deliverance is detected 21st Lanare 1869.

The first deliverance is dated 21st January 1863.

The meeting to elect the Trustee and Commissioners is to be held at 12 o'clock noon, on Friday the 30th day of January 1863, within the Faculty Hall, Saint George's Place, Glasgow.

A composition may be offered at this meeting; and to entitle Creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 21st day of May 1863.

A Warrant of Protection has been granted to the Bank-

rupt.
All future Advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

WM. MACLERIE, 29, St Vincent Place, Glasgow, Agent.

THE Estates of JAMES SAUNDERS, Farmer and Wood Merchant at Little Inch, near Kirriemuir, were sequestrated on the 21st day of January 1863, by the Sheriff of the County of Forfar.

The first deliverance is dated the said 21st day of

January 1863.

The meeting to elect the Trustee and Commissioners is to be held at 12 o'clock noon, on Saturday the 31st day of January 1863, within Mitchelson's Commercial Hotel in Kirriemuir.

A composition may be offered at this meeting; and to entitle Creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 22d day of May 1863.

All future Advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

> J. & J. M. BRODIE, Writers, Kirriemuir, Agents.

THE Estates of ROBERT SMITH, Carrier in Douglas, in the County of Lanark, were sequestrated on 22d January 1863, by the Court of Session.

The first deliverance is dated 22d January 1863.

The meeting to elect the Trustee and Commissioners is to be held at 12 o'clock noon, on Tuesday 3d February 1863, within the Crown Hotel, Lanark.

A composition may be offered at this meeting; and to entitle Creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 22d day

of May 1863.

A Warrant of Protection against Arrest or Imprisonment for Civil Debt has been granted to the Bankrupt. The Sequestration has been remitted to the Sheriff of

the County of Lanark.
All future Advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

J. Murray, S.S.C. Agent, 7, North Saint David Street.

Edinburgh, January 22, 1863.

A Petition has been presented to the Sheriff of Fife-shire at the instance of SWAN BROTHERS, Mer-chants in Kirkcaldy, Creditors to the extent required by law of ROBERT BELL, Baker and Farmer, Ceres, in the County of Fife, now deceased, craving for Seques-tration of the Estates of the said deceased Robert Bell; and the Sheriff-Substitute, by his Interlocutor of 21st January current, granted warrant to cite William Bell, residing in Ceres, the only brother and nearest heir of line and of conquest of the said deceased, and William Younger and William Wilson Yool, his general disponees, executors-nominate, and trustees, accepting and acting under his general Disposition and Settlement dated the 27th day of October last, to appear in Court at Cupar, at 10 day of October last, to appear in Court at Cupar, at 10 o'clock forenoon, on the seventh day from the date of such citation, to shew cause why Sequestration of the Estates of the said Robert Bell should not be awarded; and he farther directed Intimation of the warrant and of the diet of compearance to be forthwith made in the Edinburgh Gazette.

The citations under the said warrant are dated the 22d, and the diet of compearance is the 29th, days of January JOHN MORTON, 1863.

Procurator for Petitioners.

SEQUESTRATION of ALEXANDER KINGHORN,
Draper, Dunbar.

ROBERT GALT, Junior, Accountant in Glasgow, has
been elected Trustee on the estate; and Ninian
Bannatyne Stewart, John Rogerson, and William Wingate,
all Warehousemen in Glasgow, have been elected Commissioners. The examination of the Bankrupt will take place
in the Chambers of Sheriff Alison, County Buildings,
Wilson Streat Glasgow on Friday the 30th day of 1994. Wilson Street, Glasgow, on Friday the 30th day of January 1863, at 12 o'clock noon. The Creditors will meet in the Chambers of Robert Galt & Son, Accountants, 20, Buchanan Street, Glasgow, on Tuesday the 10th day of February 1863, at one o'clock afternoon.

ROBERT GALT, Junr. Trustee.

Glasgow, January 22, 1863.

SEQUESTRATION of JAMES CRUICKSHANK,
Merchant in Laurencekirk, Kincardineshire.

VILLIAM SHIRRES, Merchant in Aberdeen, one
of the Partners of the Firm of William Shirres
& Company, Merchants there, has been elected Trustee
on the estate; and James Shirres, Merchant in Aberdeen, Thomas Ogilvie, Wholesale Hat and Cap Manufacturer in Aberdeen, and John Muill, Advocate in Aberdeen, have been elected Commissioners. The examination of the Bankrupt will take place within the Sheriff-Court-house, Stonehaven, on Thursday the 29th day of January instant, at one o'clock afternoon. The Creditors will meet in the will Inn, Stonehaven, on Saturday the 7th day of February next, at two o'clock afternoon.

WILLIAM SHIRRES, Trustee.

SEQUESTRATION of WILLIAM HUME, Butter and Provision Merchant in Glasgow, and carrying on said Business there under the Firm of M. C. Hume & Son, of which he is the sole Partner.

DOBERT GALT, Junior, Accountant in Glasgow, has been elected Trustee on the estate; and James Deane, Provision Merchant in Glasgow, and William Couper, Merchant there, have been elected Commissioners. The examination of the Bankrupt will take place within the Chambers of Mr Sheriff Strathern, Wilson Street,