been elected Commissioners. The examination of the Bankrupt will take place within the Chambers of Sheriff Janson, Sheriff-Court-house, Glasgow, on Friday the 6th day of March next, at two o'clock afternoon. The Credi-tors will meet within the Counting-house of the Trustee, 109, West George Street, Glasgow, on Monday the 16th day of March next, at one o'clock afternoon.

JAMES SHAW, Trustee. 109, West George Street, Glasgow, February 26, 1863.

SEQUESTRATION of ROBERT SCORGIE, Farmer, lately residing at Courtstone, in the Parish of Tarves, now deceased.

now deceased. CHARLES DUNCAN, Advocate in Aberdeen, has been elected Trustee on the estate ; and Robert Innes, Agent for the Union Bank of Scotland at Inverury, Patrick Henderson Chalmers, Writer in Aberdeen, and Thomas Wilson, Clothier, Flinthills, Methlic, have been elected Commissioners. The Bankrupt, being deceased, cannot be examined. The Creditors will meet in the Trustee's Office, No. 16, Adelphi, Aberdeen, on Thursday the 12th day of March next, at one o'clock afternoon. To entitle Creditors to participate in the first dividend, their claims must be lodged on or before the 8th day of June 1863. CHARLES DUNCAN, Trustee.

June 1863. CHARLES DUNCAN, Trustee. 16, Adelphi, Aberdeen, February 26, 1863.

SEQUESTRATION of JOHN DOW BELL, Farmer, Rashiehall, near Balbeggie. WILLIAM M'LAREN, Farmer, Bush, has been elected Trustee on the estate; and Laurence Rintoul, Merchant, Perth, William Imrie, Ironmonger in Perth, and John Wilson, residing at Dial Villa, Ferry Road, Edinburgh, have been elected Commissioners. The examination of the Bankrupt will take place within the Sheriff Court-house, Perth, on Saturday the 7th day of March next, at 11 o'clock forenoon. The Creditors will meet in the Solicitors' Library, County Buildings, Perth, on Wednesday the 18th day of March next, at 12 o'clock noor.

WM. M'LAREN, Trustee. Perth, February 25, 1863.

SEQUESTRATION of WILLIAM WATERS, carrying on Business as an Oil and Colour Merchant and White Lead Manufacturer in Oswald Street, Glasgow, under the Firm of W. WATERS & Co., of which Firm he is sole Partner, as such, and as an Individual. GEORGE M'FARLANE, Accountant in Glasgow, Trustee on said estate, hereby calls a general meeting of Creditors to be held within his Chambers, 116, St Vincent Street, Glasgow, on Saturday the 21st day of March 1863, at 11 o'clock forenoon, to consider as to an application for his discharge as Trustee, in respect that there are no available funds in the estate for division among the ordinary Creditors, among the ordinary Creditors.

GEORGE M'FARLANE, C.A., Trustee. Glasgow, February 26, 1863.

SEQUESTRATION of WILLIAM AITCHISON SUTHERLAND, Bookseller and Publisher, Edinburgh, deceased, sometime carrying on Business there under the Firm or Designation of SUTHERLAND & KNOX, of which he was the sole Partner. A Meeting of the Creditors in this sequestration will be held in the Trustee's Chambers, 75, Princes Street, Edinburgh, on Saturday the 21st day of March next, at 11 o'clock A.M., to consider as to the Trustee's dis-charge.

charge.

JAMES KNOX, Trustee. Edinburgh, February 25, 1863.

SEQUESTRATION of JAMES LOW, Farmer in Nether Comisty, in the Parish of Forgue, and County of Aberdeen.

THE Trustee hereby intimates that his accounts, brought down to the 7th current, have been made up and examined by the Commissioners, in terms of the Statute ; and that a dividend at the rate of Five Shillings per pound will be paid to those Creditors whose claims have been admitted, and who did not participate in the first dividend, on the 8th day of April 1863, within the Office of James & George Collie, Advocates, 38, Castle Street, Aberdeen.

AL. STRONACH, Junr. Trustee. 'Aberdeen, February 21, 1863.

ROBERT M COWAN, Accountant in Glasgow, Trustee on the sequestrated estate of G. & J. GILCHRIST, **1.** O on the sequestrated estate of G. & J. GILCHRIST, Wholesale Ironmongers in Glasgow, and James Gilchrist, Junior, Wholesale Ironmonger, Glasgow, sole Partner of the said Firm of G. & J. GILCHRIST, as a Partner thereof, and as an Individual, hereby intimates, that an account of his intromissions with the funds of the estate, brought down to the 12th February current, and states of the funds realized and outstanding as at said date, have been examined and audited by the Commissioners; that he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before said date, and has prepared lists of those Greditors entitled sau date, and has prepared lists of those creditors entitled to be ranked on the estate, and also of those whose claims have been rejected in whole or in part; and that the first dividend will be paid to those Creditors whose claims have been admitted by him, at the Counting-house of M'Cowan & Brown, Accountants, No. 17, Gordon Street, Glasgow, on Monday the 13th day of April next.

ROBT. M'COWAN, Trustee.

Glasgow, February 26, 1863.

**H**ENRY KERR, Accountant in Glasgow, Trustee on the sequestrated estate of JOHN FARQUHAR MACKAY, Underwriter and Insurance Broker in Glas-JAMES NEWTON & Co., Agents, Greenock, hereby inti-mates that an account of his intromissions with the funds of the estate, brought down to the 11th instant, and states of the funds recovered, have been made up and examined by the Commissions of the or the funds recovered, 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, and completed lists of those Creditors entitled to be debt, and completed lists of those Creditors entitled to be' ranked on the funds of the estate; that an equalising and also a second and final dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at the Counting-house of Messrs Kerr, Anderson, & Brodie, 132, St Vincent Street, Glasgow, on the 13th day of April next.—Of all which Notice is hereby given, in terms of the Statute.

## HENRY KERR, Trustee.

VEORGE MACKINLAY, Accountant in Glasgow, Trustee on the sequestrated estates of the late WILLIAM KING, Portioner, 157, High Street, Glasgow, hereby intimates that an account of his intromissions with the funds of the estates, brought down to the lith instant, has been audited by the Commissioners; that he has examined the claims of the various Creditors who have lodged their oaths and grounds of debt on or before the 11th instant, and completed lists of those Creditors entitled to be ranked on the funds of the estate, and also of those whose claims have been rejected in whole or in part; farther, that a first and final dividend will be paid to those Creditors whose claims have been admitted by the Trustee, within his Chambers, 109, West George Street, Glasgow, on the 13th day of April 1863.—Of all which Notice is hereby given, in terms of the Statute.

GEORGE MACKINLAY, Trustee.

Glasgow, February 25, 1863.

R OBERT CRAIG, Accountant in Glasgow, Trustee on the sequestrated estate of JAMES POLAND MILLAR, Commission and Insurance Agent, No. 55, Glassford Street, Glasgow, hereby intimates that his accounts have been audited; that he has examined the claims of the several Creditors, and made up lists, in terms of the Statute; further, that on and after Thursday the 9th day of April 1863, within the Office of Thomson & Craig, Accountants, 70, George Square, Glasgow, a first and 'final dividend will be paid to those Creditors whose claims have been admitted. BOB, CRAIG, Trustee.

ROB. CRAIG, Trustee.

70, George Square, Glasgow, February 25, 1863.

ENRY KERR, Accountant in Glasgow, Trustee on the sequestrated estate of ROBERT LAWRIE & COMPANY, Merchants, Glasgow, hereby intimates that an account of his intromissions with the funds of the that an account of his intromissions with the funds of the estate, brought down to the 8th instant, and states of the funds recovered and outstanding, have been made up and examined by the Commissioners, in terms of the Statute; and that they have postponed the payment of a dividend till next statutory period, and dispensed with sending circulars to the Creditors. —Of all which Notice is hereby given, in terms of the Statute.

HENRY KERR, Trustee. Glasgow, February 23, 1863.

295