

**JAMES M'NAB**, Accountant in Glasgow, Trustee on the sequestrated estates of **REID & MANN**, carrying on Business in Glasgow and London as Manufacturers and Merchants, and Archibald Reid and Alexander Mann, both Manufacturers and Merchants there, the Individual Partners of said Company, as such Partners, and as Individuals, hereby intimates that an account of his intrusions with the funds of the estates, brought down to the 6th March current, and states of the funds recovered and of those outstanding at the same date, have been made up and examined by the Commissioners on said estates, in terms of the Statutes; that he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the 6th day of March current, and made up lists of those Creditors entitled to be ranked on the funds of the said estates, and also of those whose claims have been rejected in whole or in part. Farther, that a first dividend will be paid to those Creditors whose claims have been admitted, at the Office of M'Nab & Selkirk, Accountants, No. 55, Renfield Street, Glasgow, on Thursday the 7th day of May next, from the estate of the said Reid & Mann, and a first and final dividend from the estate of the said Archibald Reid. The Commissioners have postponed the declaration of a dividend from the individual estate of the said Alexander Mann till next Statutory period.—Of all which Intimation is hereby given, in terms of the Statutes.

JAS. M'NAB, Trustee.

55, Renfield Street,  
Glasgow, March 23, 1863.

TO THE CREDITORS OF  
JAMES MACADIE, Merchant in Thurso.

**T**HE said James Macadie has presented a Petition to the Sheriff of Sutherland and Caithness praying to be discharged of all debts and obligations contracted by him, or for which he was liable, at the date of his sequestration, on 26th April 1861: On which Petition the Sheriff-Substitute has pronounced the following Deliverance, viz.:—*Wick, 18th March 1863.*—The Sheriff-Substitute having considered this Petition, and productions made therewith, appoints intimation of the same to be made in the Edinburgh Gazette, and to each of the Petitioner's Creditors, in terms of the 146th section of the Statute libelled. *Quoad ultra* reserves consideration of the Petition, and decerns.

(Signed) 'HAMILTON RUSSEL'

JAS. BRIMS, Writer, Thurso,  
Agent.

Thurso, March 21, 1863.

SEQUESTRATION of JAMES HARVIE, Wood Merchant, Hope Street, Glasgow.

**T**HE Bankrupt has, with the requisite concurrence, presented a Petition to the Sheriff of Lanarkshire to be discharged of all debts and obligations contracted by him, or for which he was liable, at the date of his sequestration; and Mr Sheriff Murray has of this date appointed said Petition to be intimated in the Edinburgh Gazette, and to each of the Creditors, in terms of the Bankrupt Statutes.—Of which Intimation is hereby given.

J. & J. BOYD, Agents.

154, St Vincent Street,  
Glasgow, March 23, 1863.

**J**OHAN MILNE, Accountant in Elgin, Trustee on the sequestrated estate of **J. W. MORRISON & COMPANY**, Grocers or Merchants in Elgin, and of James William Morrison, Grocer or Merchant, residing in Elgin, the only Individual Partner thereof, hereby intimates that an account of his intrusions with the funds of the estate, brought down to the 2d current, and state of the funds outstanding as at the same date, have been made up and examined by the Commissioners on said estate, in terms of the Statute; that the Commissioners have postponed the declaration of a dividend until another statutory period, and dispensed with sending circulars to the Creditors.

JOHN MILNE, Trustee.

Elgin, March 16, 1863.

**G**EORGE GENTLES, Auctioneer and Accountant, Airdrie, Trustee on the sequestrated estate of **SAMUEL ALISON**, Ironmonger, Airdrie, intimates that the Commissioners have audited his accounts down to 14th instant, postponed declaring dividend, and dispensed with circulars to the Creditors.

GEO. GENTLES.

Airdrie, March 21, 1863.

**D**AVID PORTEOUS, Accountant in Glasgow, Trustee on the sequestrated estate of **JAMES WILSON**, Grocer in Motherwell, in the Parish of Dalziel, and County of Lanark, hereby intimates that an account of his intrusions with the funds of the estate, brought down to the 7th instant, and state of the 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; and that the Commissioners have postponed payment of a dividend till the recurrence of another statutory period, and dispensed with circulars being sent to the Creditors.

DAVID PORTEOUS, Trustee.

Glasgow, March 23, 1863.

**A**RCHIBALD BORTHWICK, Chartered Accountant in Edinburgh, Trustee on the sequestrated estate of the **RIGHT HONOURABLE JOHN 14TH BARON ELPHINSTONE**, sometime named and designed **JOHN FLEEMING**, of Biggar and Cumbernauld, now deceased, hereby intimates that his accounts have been audited by the Commissioners, as provided by the Statute, and that an equalizing dividend will be paid at his Chambers here, on Thursday, 7th May next, to those Creditors whose claims have been lodged subsequent to 7th November last.

ARCH. BORTHWICK, Trustee.

5, North St David Street,  
Edinburgh, March 21, 1863.

**A**NDREW RAE, Farmer at Broom, in the Parish of Cummertrees, Trustee on the sequestrated estate of **THOMAS JOHNSTONE**, Farmer and Cattle Dealer, &c., residing at Beechhill, in the Parish of Annan, hereby intimates that an account of his intrusions to the 9th day of March current, and a state of the funds received and outstanding as at that date, have been audited and docketed by the Commissioners; that the Commissioners postponed the declaration of a dividend until next statutory period, and authorized the Trustee to dispense with circulars to Creditors.

ANDW. RAE, Trustee.

Annan, March 23, 1863.

SEQUESTRATION of JOHN MACDONALD,  
Calenderer, Brunswick Street, Glasgow.

**T**HE Commissioners have audited my accounts to the 6th current, and postponed the declaration of a dividend until the recurrence of another statutory period.

DAV. M'CUBBIN, Trustee.

110, Buchanan Street,  
Glasgow, March 23, 1863.

**T**HE Partnership which has existed between Walter Scott Lorrain, George Macfarlane Sandilands, and John Buttery, at Penang and Singapore, under the Style of **LORRAIN, SANDILANDS, & COMPANY**, at both places, was **DISSOLVED** by the effluxion of time on the 12th February 1863.

The Liquidation of the Affairs of the Firm will be conducted at Penang by Mr George Macfarlane Sandilands, and at Singapore by Mr Alexander Allan.

Signed at Glasgow, this 18th day of March 1863.

W. S. LORRAIN.

WM. WHYTE, Witness.  
JAS. STEWART, Witness.

JOHN BUTTERY, as Attorney for  
GEORGE M. SANDILANDS.

JOHN BUTTERY.

WILL. M. MUIR, Witness, } Witnesses to the signatures  
JOHN KNOX, Jr. Witness, } of John Buttery.

Edinburgh, 4, Gray's Place, March 14, 1863.

**T**HE Business of Clothiers and Drapers, carried on at 4, Gray's Place, under the Name of **CHEYNE & BANNERMAN**, has this day been **DISSOLVED** by mutual consent.

The debts due by the Firm to be paid by Charles Cheyne.

CHARLES CHEYNE.

JAMES BANNERMAN.

JAMES AITKIN, Witness, No. 2, Gilchrist Lane.  
JAMES THOMSON, Witness, 11, West Adam, Street.