MICHAEL HONEYMAN, Accountant in Glasgow,
Trustee on the sequestrated estates of CARMICHAEL & NEILSON, Masons and Builders in Glasgow, and of Archibald Carmichael and Hugh Neilson,
both Masons and Builders in Glasgow, hereby intimates
that a dividend will be paid to those Creditors whose
labing a hyre here admitted by him as Trustee at his claims have been admitted by him, as Trustee, at his Counting-house, No. 5, Victoria Place, West Regent Street, Glasgow, on the 31st day of October current.

MICHAEL HONEYMAN, Trustee.

Glasgow, October 14, 1863.

SEQUESTRATION of JAMES SUMMERS, Mason and Portioner in Hamilton, in the County of Lanark.

JAMES KEMP, Accountant in Hamilton, Trustee on the above estate, hereby intimates that a first and final dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Office in Cadzow Street, Hamilton, on the 1st day of December

JAMES KEMP.

Hamilton, October 15, 1863.

SEQUESTRATION of ANDREW CRANE BYRNE, Net and Twine Manufacturer in Glasgow, and at Kilbirnie, Ayrshire.

WILLIAM COPLAND, Accountant in Glasgow, Trustee on the above sequestrated estate, hereby intimates that his account of intromissions with the funds of the sequestrated estate, brought down to the 30th ultimo, has been audited by the Commissioners; and that an equalizing, and second and final dividend will be paid to those Creditors whose claims have been admitted, at the Office of the Trustee, 49, West George Street, Glasgow, on the 1st day of December next.

WILL, COPLAND, Trustee.

Glasgow, October 14, 1863.

JOHN BLACK, Writer in Brechin, Trustee on the sequestrated estate of WILLIAM SMART, Slater in Brechin, hereby intimates that an account of his intromissions with the funds of the estate, brought down to 1st October 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 the 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 1st October current, and and grounds of debt on or before 1st October current, and made up lists of those Creditors entitled to draw a dividend from the funds of the estate, and also of those whose claims he has rejected in whole or in part; farther, that the Commissioners on the said estate have decided that payment of a dividend is to be postponed till the recurrence of another statutory period.

JOHN BLACK, Trustee.

Brechin, October 14, 1863.

NOTICE

TO THE CREDITORS OF JOHN REID, Farmer in Ardler, in the Parish of Strathdon.

WILLIAM LESLIE REID, Advocate in Aberdeen Trustee on the sequestrated estate of the said John Reid, hereby intimates that an account of his intromissions with the funds of the estate, brought down to the 29th day of September last, has been audited by the Commissioners, who have postponed payment of a dividend till the recurrence of another statutory period, and have dispensed with sending circulars to the Creditors.

WM. L. REID, Trustee.

Aberdeen, October 14, 1863.

SEQUESTRATION of JOHN FAULDS, Coalmaster, formerly residing at Broom House, Stevenstone, Ayrshire, now residing at Wick, in the County of Caith-

OBERT SINCLAIR, Sheriff Officer in Wick, Trustee in the above sequestration, hereby intimates that the Commissioners have postponed a dividend till the recurrence of another statutory period.
ROBERT SINCLAIR, Trustee.

Wick, October 8, 1863.

THE Trustee on the sequestrated estate of ROBERT LIVINGSTON, Coalmaster, residing at Rawyards, near Airdrie, hereby intimates that his accounts as at 4th October current have been audited, and a dividend postponed till another statutory period, and circulars to Creditors dispensed with.

JNO. MOODIE, Trustee.

Airdrie, October 13, 1863.

I DAVID ROSS, Agent for the Caledonian Banking Company at Dingwall, Trustee on the sequestrated estates of WILLIAM MACKENZIE & COMPANY, Merchants in Ullapool, and of William Mackenzie and Alexander Mackenzie, the Individual Partners of that Company, hereby intimate that I have had no intromissions with the funds of the estate since the 22d of June last; farther, that the Commissioners have postponed a dividend till the next statutory period.—Of all which Notice is hereby given, in terms of the Statute. DAVID Ross, Trustee.

Dingwall, October 5, 1863.

SEQUESTRATION of THOMAS GUNN, Distiller, Camelon, Falkirk, sole Partner of STARK, GUNN, & COY.,

Camelon, Falkirk, sole Partner of STARK, GUNN, & COY., Nail Manufacturers, Camelon aforesaid.

AVID RIDPATH, Confectioner, Nicolson Street, Edinburgh, Trustee on the above estates, hereby gives notice that his accounts, brought down to the 12th instant, have been audited and approved of by the Commissioners, who have postponed declaring a dividend until the recurrence of another statutory period, and have dispensed with sending circulars to the Creditors.—Of all which Notice is hereby given in terms of the Statute.

David Ridpath, Trustee. DAVID RIDPATH, Trustee.

36, Nicolson Street, Edinburgh, October 14, 1863.

HARLES ROLES, Junior, Writer in Grantown Trustee on the sequestrated estate of ALEXANDER WATSON, Merchant in Tomintoul, in the County of Banff, hereby intimates that the accounts of his intromissions with the funds of the estate, brought down to the 5th October current, have been made up and examined by the Commissioners, who have postponed a dividend till the recurrence of another statutory period, and have dispensed with sending circulars to the Creditors.

CHAS. ROLES, Junr. Trustee.

Grantown, October 13, 1863.

NOTICE

TO THE CREDITORS OF JOHN SCOTT, residing at Bellfield House, Kirkintilloch,

in the County of Dumbarton.

OHN SMITH, Auctioneer, Kirkintilloch, Trustee on the sequestrated estate of the said John Scott, hereby intimates that his intromissions with the funds of the estate have been audited by the Commissioners, who have postponed the declaration of a dividend until the recurrence of another statutory period.—Of all which Notice is hereby given, in terms of the Statute.

JOHN SMITH, Trustee.

Kirkintilloch, October 14, 1863.

TO THE CREDITORS ON

The Sequestrated Estate of JAMES CRUICKSHANK ROGER, Merchant, and Ship and Insurance Broker, Glasgow, one of the Partners of the Firm of Smith, Roger, & Smith, Merchants, and Ship and Insurance Brokers there, as such Partner, and as an Individual.

THE said James Cruickshank Roger has presented a Petition to the Sheriff of Lanarkshire praying to be

discharged of all debts and obligations contracted by him, discharged of all debts and obligations contracted by him, or for which he was liable, at the date of the sequestration of the estates of the said Firm of Smith, Roger, & Smith, and of the said James Cruickshank Roger, as one of the Partners of said Firm, and as an Individual, on the 24th day of April 1860: On which Petition the Sheriff-Substitute pronounced the following Deliverance:—'Glasgow, '15th October 1863.—Appoints intimation of the foregoing 'Petition to be made in the Edinburgh Gazette, and by 'circulars posted to every Creditor, in terms of the 'Statute.' (Signed) 'A. ERSKINE MURRAY.' (Signed) 'A. ERSKIND JA. HUTCHESON, Agent.

130, Hope Street, Glasgow, October 15, 1863.

A LLAN FORBES, Flesher and Cattle Dealer in Dunfermline, has presented a Petition to the Sheriff of Fife, at Dunfermline, praying to be finally discharged of all debts contracted by him before the date of the sequestration of his estates, on 31st July 1861.—Of which Inti-mation is hereby given in terms of the Statute, and of the Order of the Sheriff-Substitute at Dunfermline.

BEVERIDGE & DARLING, Writers, Dunfermline, Agents.

Dunfermline, October 15, 1863.