farther, that a dividend will be paid to those Creditors whose claims have been admitted, at the Office of Mur-doch & Forsyth, Writers in Elgin, on Monday the 10th day of April next.—Of all which Notice is hereby given, in terms of the Statute.

ALEX. MACKENZIE, Trustee.

Elgin, February 21, 1865.

WILLIAM MUDIE, Junior, Accountant in Glasgow L. Trustee on the sequestrated estate of THOMAS BUCHAN, sometime Wood Merchant in Glasgow, now Commission Merchant, residing there, intimate that at a general meeting of the Creditors held on the 31st day of January last, the Bankrupt made offer of a composition of Twopence per pound to his Creditors, payable one month Twopence per pound to his Creditors, payable one month after the date of his final discharge, and with the caution of Mr Thomas M Laren. Merchant, 87, Argyle Street, Glasgow, and also to pay or provide for the expenses of the sequestration and the remuneration to the Trustee. The offer and security having been entertained for con-sideration, another meeting of Creditors is hereby called to be held in my Counting-house, No. 4, Victoria Build-ings, West Regent Street, Glasgow, on Monday the 20th day of March 1865, at 12 o'clock noon, for the purpose of finally diamaing thereof finally disposing thereof.

WILLM. MUDIE, Junr. Trustee.

Glasgow, February 22, 1865.

In the Sequestration of JOHN RONALD, Fancy Goods and General Merchant, St Andrews.

OHN M'GREGOR, Auctioneer, St Andrews, Trustee, hereby gives Notice that a third and final dividend will be paid within his Counting-room, Market Street, St Andrews, upon 10th April 1865.

JOHN M'GREGOR. St Audrews, February 23, 1865.

WILLIAM SHIRESS, Writer, Brechin, Trustee on the sequestrated estate of STE WART DUKE, Cattle Dealer, Landend, Kincardineshire, hereby intimates Cattle Dealer, Landend, Kineardineshire, hereby intimates that his accounts, brought down to 7th February current, have been examined and audited by the Commissioners, that an equalizing final dividend will be paid at his Cham-bers, 26, High Street, Brechin, on Friday 7th April next, and that there are no funds available for a second divi-dend. WILL SHIRESS, Trustee.

**TOHN** MILLER, Accountant in Glasgow, Trustee on the sequestrated estates of WILLIAM GARDNER, Optician, 134, Buchanan Street, Glasgow, as a Company, and of William Gardner and John Gardner, Opticians there, the Individual Partners of said Company, as such Partners, and as Individuals, hereby intimates that a first and final dividend will be paid at the Counting-house of John Miller and James H. Ferguson, Chartered Account-ants, No. 71, Queen Street, Glasgow, on Tuesday the 11th day of April next, to those Creditors whose claims have been duly lodged and sustained.

JNO. MILLER, Trustee. Glasgow, February 22, 1865,

71, Queen Street.

SEQUESTRATION of WILLIAM M'LEOD, Soap and Candle Maker in Johnstone, Renfrewshire.

DAVID M'CUBBIN, Accountant in Glasgow, Trustee on this estate hereby intimation ( D on this estate, hereby intimates that an equalizing and second and final dividend will be paid to the Credi-tors whose claims have been admitted, within his Chambers, No. 93, West Regent Street, Glasgow, upon the 10th day of April 1865.

DAV. M'CUBBIN, Trustee.

Glasgow, February 23, 1865.

THE Trustee on the sequestrated estate of JAMES MILLER, Glass Merchant and Glazier, Dundas Street, Glasgow, hereby intimates that on Saturday the Sth day of April next he will pay, within the Chambers of Messrs Reid & Galt, Accountants, 8, Prince's Square, Glasgow, a first dividend to those Creditors whose claims have been admitted. JAMES GALT, Trustee.

Glasgow, February 20, 1865.

JOHN MACARTHUR, Grain Dealer in Glasgow, Trustee on the sequestrated estate of DAVID RUSSELL, Farmer and Maltster, residing at Sauchenford, near Bannockburn, hereby intimates that his accounts of baunockourn, nereby intimates that his accounts of intromissions and management, brought down to the 11th instant, have been examined by the Commissioners; farther, that the Commissioners have postponed the declaration of a dividend till the recurrence of another statutory period.

JOHN MACARTHUR, Trustee.

Glasgow, February 23, 1865.

YILLIAM ANDERSON, Accountant in Glasgow, Trustee on the sequestrated estate of PATRICK MURRAY, lately Accountant and Stockbroker in Glas-gow, hereby intimates that an account of his intromis-sions with the funds of the estate, brought down to 6th instant, has been audited by the Commissioners, and that they have postponed payment of a further dividend until next statutory period, and dispensed with sending circu-lars to the Creditors.

WM. ANDERSON, Trustee.

Glasgow, February 20, 1865.

In the Sequestration of RENNIE & GREIG, Grocers and Spirit Dealers, 60 and 62, Bristo Street, Edinburgh, and James Rennie and Andrew Greig, both Grocers and Spirit Dealers there, the Individual Partners of said Company, as Partners thereof and as Individuals.

HE Trustee hereby intimates that the Commissioners have postponed the declaration of a dividend until the next statutory period, and authorized him to dispense with sending circulars to the Creditors.

THOMAS DALL, Trustee.

37, York Place, Edinburgh, February 24, 1865.

SEQUESTRATION of RONALD M'DOUGALL, Hide, Bark, and Leather Factor in Glasgow.

THE Commissioners have audited my accounts, brought down to the 6th instant down to the 6th instant, postponed the declaration of a dividend, and dispensed with circulars to the Creditors.

JOHN C. FOULDS, Trustee. Glasgow, February 22, 1865.

TTHE Commissioners on the sequestrated estate of WILLIAM WALKER, Spirit Merchant, 39, Glass-ford Street, Glasgow, have postponed payment of a dividend till the recurrence of another statutory period, and have dispensed with sending circulars to the Creditors.

JAMES SHAW, Trustee. Glasgow, February 22, 1865.

THE Subscriber retired, as on 31st December last, in terms of the Contract from the Contract L terms of the Contract, from the Copartnery of MUIR, BROWN, & COMPANY, Manufacturers, Calico Printers, and Turkey-red Dyers in Glasgow.

ARCHIBALD MUIR,

February 21, 1865.

DAVID BARR, Writer, Glasgow, Witness. ROB. M'LELLAN, Law-Clerk, Glasgow, Witness.

## NOTICE.

DY arrangement the Subscriber, THOMAS TAYLOR HAY, ceased on 31st August 1864 to be a Partner of the Firm of WILLIAM HAY & COMPANY, Distillers at Glengilp and Little Mill. The business will be carried on as formerly by the Subscribers, William Hay and William Hay, Junior, the sole remaining Partners, under the same Firm. the same Firm.

WM. HAY. WILLM. HAY, Junr. THOMAS T. HAY.

JOHN BOYD, Writer, Glasgow, Witness. CHA. M'ARTHUR, Clerk-at-Law, Glasgow, Witness.

Glasgow, February 20, 1865.