

the said Company's estates (the Company Creditors, in drawing the said composition from the said James Tait M'Nellan's individual estate, deducting from their debts the amount of the said composition payable from the Company's estate),—payable the said compositions in one payment, at three months from the date of the Bankrupt's final discharge, (reserving to the Creditors their claims against the individual estate of the deceased John M'Nellan, who was one of the Partners of the said Company, but whose estate is not embraced in this sequestration,) and he offered James Calder, Merchant, Alloa, as cautioner; and he further offered to pay and provide for the expenses attending the sequestration and the remuneration to the Trustee, and the balance due on the Trustee's account-current: That the Creditors present at the said meeting unanimously entertained the said offer and security; and that another general meeting of the Creditors will be held within the Royal Oak Hotel, Alloa, on Thursday the 2d day of November next, at 12 o'clock noon, for the purpose of finally deciding on the said offer and the security proposed.

Alloa, October 12, 1865.

JAMES MOIR, Trustee.

**SEQUESTRATION OF JAMES LAMB, Yarn Merchant in Glasgow.**

**G**EORGE MACFARLANE, Chartered Accountant in Glasgow, Trustee on the estate, hereby intimates that the Sheriff of Lanarkshire, by a Deliverance pronounced of this date, has accelerated payment of the first dividend under this sequestration, by authorising the same to be made on the 10th day of January 1866, being the first lawful day after the expiration of four months from the date of sequestration; and that the said Sheriff has also accelerated, by two calendar months respectively, the times for making the second and subsequent dividends.

The Trustee further intimates that the claims of Creditors must be lodged with him on or before the 9th day of December next, in order to participate in the first dividend.

GEO. M'FARLANE, C.A., Trustee.

Glasgow, October 12, 1865.

**J**OHAN MILLER, Accountant in Glasgow, Trustee upon the sequestrated estate of DAVID BOYD & COMPANY, Export, Wholesale, and Retail Stationers in Glasgow, and Mrs Agnes Gillan or Boyd and Ralph Gillan Boyd, Export, Wholesale, and Retail Stationers there, the Individual Partners of that Company, as such Partners, and as Individuals, hereby intimates that accounts of his intrusions with the funds of the said estates, brought down to the 28th ultimo, and lists of the funds recovered and of those outstanding as at the same date, have been made up by him, and examined by the Commissioners; that he has examined the claims of the several Creditors who have lodged oaths and grounds of debt on or before the 28th ultimo, and made up lists of those Creditors entitled to be ranked on the funds of the said estate, and also of those whose claims have been rejected in whole or in part; farther, that an equalizing dividend will be paid to those Creditors of the said Company who did not participate in the previous dividends, and a third and final dividend to the whole Creditors of the said Company whose claims have been lodged and sustained, within the Chambers of Messrs John Miller & James H. Ferguson, Accountants, 71, Queen Street, Glasgow, on Wednesday the 29th day of November next.

JNO. MILLER, Trustee.

71, Queen Street, Glasgow,  
October 9, 1865.

**SEQUESTRATION of the ROUGHRIGG COAL COMPANY, and of J. & J. CROSS, Coalmasters, Roughrigg, in the Parish of New Monkland, and in Glasgow and elsewhere in the County of Lanark, as a Company and Firm, and John Cross, Senior, John Cross, Junior, and George James Cross, as Partners thereof.**

**H**ENRY M'LACHLAN, Accountant, Coatbridge, Trustee, hereby intimates that his accounts, brought down to 28th ultimo, have been 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 26th ultimo, and made up lists of those Creditors whose claims have been admitted, as well as of those whose claims have been rejected in whole or in part; and farther, that a dividend will be paid to those Creditors whose claims have been admitted, within his Counting-house, Bank Buildings, Coatbridge, upon the 27th day of November 1865.

HENRY M'LACHLAN, Trustee.

Coatbridge, October 10, 1865.

**D**ONALD SMITH PEDDIE, Accountant in Edinburgh, Trustee on the sequestrated estate of THOMSON & ROSS, Tailors and Clothiers in Edinburgh, and of the Individual Partners of said Firm, hereby intimates that an account of his intrusions, brought down to the 27th ultimo, and relative states, have been approved of by the Commissioners; that he has also examined the whole of the claims lodged, and made up lists of those Creditors entitled to be ranked; and further, that an equalizing dividend on those claims which were not lodged in time to participate in the former division, and a second dividend to the whole Creditors ranked, will be paid at his Chambers here, on or after 28th November next.

D. S. PEDDIE, Trustee.

Edinburgh, October 12, 1865.

**C**REDITORS on the sequestrated estate of ALEXANDER LAING, Ironmonger in Forres, will receive payment of a second and equalizing dividend on the 27th day of November 1865, within the Writing-chambers of Felix Calvert Mackenzie, Writer in Forres.

F. CALVERT MACKENZIE, Trustee.

Forres, October 9, 1865.

**J**AMES LUKE, Merchant in Dundee, Trustee on the sequestrated estates of C. & R. SMITH, Merchants and Flaxspinners in Dundee, and of Charles Smith, Merchant and Flaxspinner in Dundee, sole surviving Partner of that Company, as such Partner, and as an Individual, hereby intimates that accounts of his intrusions with the funds of these estates, brought down to the 27th ultimo, and states of the funds recovered and of those outstanding as at same date, have been made up and examined by the Commissioners on said estates, in terms of the Statute; that he has examined the claims of those Creditors requiring amendment, and made up a list thereof; farther, that the Commissioners have postponed the declaration of any dividend until the next statutory period, and dispensed with circulars being sent to the Creditors.—Of all which Intimation is hereby given, in terms of the Statute.

J. LUKE, Trustee.

Dundee, October 11, 1865.

**A**ALEXANDER SIM, Bank Agent in Lossiemouth, Trustee on the sequestrated estate of ALEXANDER SHAND, Merchant and General Agent in Lossiemouth, hereby intimates that an account of his intrusions with the funds of the estate, brought down to the 26th day of September last, and states of the funds recovered and of those outstanding as at that date, have been made up and examined by the Commissioners, in terms of the Statute; and that they have postponed the declaration of a dividend until the next statutory period, and dispensed with sending circulars to the Creditors.—Of all which Intimation is hereby given, in terms of the Statute.

ALEX. SIM, Trustee.

Elgin, October 9, 1865.

**J**OHAN FORSYTH, Farmer, Arabella, Trustee on the sequestrated estates of JAMES TAYLOR, Farmer, presently residing at Nigg, in the County of Ross, hereby intimates that an account of his intrusions with the funds of the estate, brought down to the 22d day of September 1865, and state of the funds recovered and outstanding as at said date, have been made up, and audited and approved of by the Commissioners on said estate at the meeting held by them on the 26th day of September 1865, and that the said Commissioners have postponed the declaration of a dividend until next statutory period, and dispensed with the transmission of circulars to the Creditors.

JOHN FORSYTH, Trustee.

Arabella, October 10, 1865.

**I** WILLIAM ANDERSON, Accountant in Glasgow, Trustee on the sequestrated estate of ANDREW JACKSON & SON, Grain Merchants in Glasgow, hereby intimate that an account of my intrusions with the funds of the estate, brought down to the 1st instant, has been made up and examined by the Commissioners; and that they have postponed the payment of a further dividend till the recurrence of another statutory period, and dispensed with sending circulars to the Creditors.—Of all which Intimation is hereby given, in terms of the Statute.

WM. ANDERSON, Trustee.

Glasgow, October 12, 1865.