JOHN ROBERT SWAN, Chartered Accountant, Glasgow, Trustee on the sequestrated estate of WILLIAM COWAN, Musical Instrument Maker, Brunswick Street, Glasgow, hereby intimates that an account of his intromissions with the funds of the estate, brought down to 14th current, 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 estate, in terms of the Statute; further, that the Commissioners have postponed the declaration of any dividend until next statutory period. COWAN, Musical Instrument Maker, Brunswick Street, Glasgow, hereby intimates that an account of his intro-missions with the funds of the estate, brought down to 14th current, 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 estate, in terms of the Statute; further, that the Commissioners have postponed the declaration of any dividend until next statutory period, and dispensed with sending circulars to the Creditors.

J. R. SWAN, C.A., Trustee. Glasgow, May 28, 1866.

SEQUESTRATION of the Estates of JOHN M'DOWALL & SONS, Engineers and Machine Makers, Dimity Street Engine Works, Johnstone, as a Com-pany, and James M'Dowall, Engineer and Machine Maker in Johnstone, the only Partner of that Company, as such Partner, and as an Individual.

THE commissioners have audited my accounts to 12th current, postponed declaration of a farther dividend till another statutory period, and dispensed with circulars to the Creditors.

ROBT. BOYD, Trustee. Paisley, May 26, 1866.

SEQUESTRATION of WILLIAM SMITH & COM-PANY, Engineers and Founders in Greenock, and in Dumbarton, and William Smith, Engineer and Founder, residing in Greenock, the only Individual Partner of that Company, as such only Individual Partner, and as an Individual.

JAMES WELSH, Accountant in Greenock, hereby gives notice that the Commissioners have examined the state of affairs of the Bankrupts made up by him, and audited his accounts, brought down to the 12th May cur-rent, and have postponed paying a dividend till the next statutory period.

JAMES WELSH, Trustee. Greenock, May 26, 1866.

JOHN ROBERT SWAN, Chartered Accountant in Glasgow, Trustee on the sequestrated estate of JOHN FLEMINGTON, Merchant, Glasgow, now deceased, hereby intimates that an account of his intro-missions with the funds of the estate, brought down to 12th instant, and states of the funds recovered and of 12th instant, and states of the funds recovered and of those outstanding as at same date, Lave been made up and examined by the Commissioners on said estate, in terms of the Statute; further, that the Commissioners have postponed the declaration of any dividend until next statutory period, and dispensed with sending circulars to the Creditors.

J. R. SWAN, C.A., Trustee. Glasgow, May 25, 1866.

A LEXANDER CROMAR, Metal Merchant, Edin-burgh, Trustee on the sequestrated estate of ALEXANDER MELVILLE, Plumber and Gasfitter, Galashiels and Melrose, in the County of Roxburgh, hereby intimates that the Commissioners have audited his accounts, brought down to the 4th instant, and that they have partmend the deplaration of a divident till another have postponed the declaration of a dividend till another statutory period, and have dispensed with sending circulars to the Creditors. ALEX. CROMAR, Trustee.

Edinburgh, May 28, 1866.

W ILLIAM DODS, Banker, Haddington, Trustee on the sequestrated estate of JOHN MARTINE, Brewer, Maltster, and Grain Dealer, residing in Hadding-ton, hereby intimates that he has had no intromissions with the funds of the estate during the statutory period ending on the l5th current, and the Commissioners have postponed the declaration of a further dividend until the recurrence of another statutory period, and have dispensed with sending circulars to the Creditors.—Of all which Intimation is hereby given, in terms of the Statute.

Haddington, May 25, 1866.

W. Dops, Trustee.

SEQUESTRATION of DANIEL M'CALLUM, Family Grocer and Wine and Spirit Merchant, Glasgow.

THE Commissioners having examined my accounts up to the 19th May current, have postponed a dividend until the recurrence of another statutory period.

JOSHUA BUCHANAN, JUNR., Trustee. Glasgow, May 23, 1866.

SEQUESTRATION of WILLIAM SMITH & COMPANY, Distillers at Benrinnes, in the Parish of

Aberlour, and County of Banff. THE Commissioners have audited my accounts, brought down to the 14th current and anti-L down to the 14th current, and postponed the declaration of any farther dividend till next statutory period. JAMES PETRIE, Trustee. period.

Dufftown, May 28, 1866.

INTIMATION is hereby given that JOHN MILLER, Merchant, formerly residing at Springbank, Bouning-ton, Edinburgh, carrying on business as a Merchant in Leith under the Style or Firm of JOHN MILLER & COM-PANY, of which he was the sole Partner, presently residing at New Orleans, Louisiana, in the United States of America, has presented a Petition to the Sheriff of the County of Edinburgh for a discharge of all debts and obligations contracted by him, or for which he was liable at the date of the sequestration of his estates.—Of which at the date of the sequestration of his estates.—Of which Petition the Sheriff-Substitute (Hallard) has ordered Intimation to be made in the Edinburgh Gazette, and Notice sent to each Creditor, in terms of the Statute. Par. S. BEVERIDGE, S.S.C., Agent, Leith No. 92, 1992

Leith, May 28, 1866.

CHARLES WATT, sometime Innkeeper at Westerton Arms, Bridge of Allan, afterwards at Iona Lodge there, now Prisoner in the Prison of Stirling, has presented a Petition to the Sheriff of Stirlingshire craving a warrant a Pention to the Sheriff of Stirlingshire craving a warrant of liberation, and interim protection, and decree of Cessio Bonorum; and all his Creditors are hereby required to appear within the Sheriff-Court-house in Stirling, on Monday 2d July next, at 11 o'clock forenoon, when the Petitioner will appear for examination. ALEX. MONTEATH, Agent for Petitioner. Stirling Mon 28, 1866

Stirling, May 28, 1866.

Glasgow, May 28, 1866. THE Subscriber, DUNCAN CAMERON TAYLOR, having sold his interest in the business of M'OLANACHAN & TAYLOR, Warehousemen, John Street, Glasgow, to the other Subscriber George M'Clanachan, the Copartnery has been DISSOLVED. The Subscriber. George M'Cl

The Subscriber, George M Clanachan, will continue to carry on business at the same premises, where he will receive and pay all debts due to and by the Dissolved Company; and the Subscriber, D. C. Taylor, will here-after carry on business as a Warehouseman at his new premises, 19, South Frederick Street, under the Firm of D. C. TAYLOR & COMPANY.

DUNCAN C. TAYLOR. JOHN M'CLURE, Witness. JAMES CRAIG, Witness.

GEORGE M'CLANACHAN. ROB. CARSWELL, Witness.

JAMES M'LELLAND, Witness.

DISSOLUTION OF COPARTNERY.

Montrose, May 26, 1866, THE Firm of ROBERT MILNE & SON, Watch and Clock Makers, Montrose, is this day DISSOLVED by the mutual consent of the Subscribers, who are the sole Partners thereof.

ROBT. MILNE, ROBT. W. MILNE,

ANDW. GREIG, Writer, Montrose, Witness. JAMES R. FINDLAY, Clerk, Montrose, Witness.

NOTICE.

ON the 20th day of November 1865, the Subscriber, ALEXANDER HENDY FINITION March 1 to Subscriber, O ALEXANDER HENRY FINLAY, Merchant in Greenock, ceased to be a Partner of the Firm of W. C. RUSSELL & COMPANY, Wine and Spirit Merchants in Greenock. --Of which Notice is hereby given. H. FINLAY.

A. H. FINLA HEW M'ILWRAITH, Writer, Greenock, Witness. HUGH PATON ROSS, Law-Clerk, Greenock, Witness. Greenock, May 25, 1866.