is about Half-a-Mile from Pilmore. Seldom has there been exposed to sale a Property of the same moderate size and compactness, possessing so many advantages, and which commends itself to parties wishing an Estate, likely to give a good return for the investment of their money.

The Woods and Wood Lands, extending to 114 acres or thereby, are very healthy, and in good order.

For further particulars apply to Messrs J. & F. Anderson, W.S., No. 48, Castle Street, Edinburgh; or to Mr CONDIE, Solicitor, Perth.

BOOK DEBTS FOR SALE BY PUBLIC ROUP.

There will be Exposed to Sale by Public Roup or Auction, within the Writing-Chambers of Felix Calvert Mackenzie, Writer in Forres, upon Tuesday the 25th day of September next, at 12 o'clock Noon,

IN ONE LOT,

THE whole Book Debts still outstanding or due to the Sequestrated Estate of ALEXANDER LAING, Ironmonger in Forres, in terms of Resolution of the Creditors to that effect at their meeting held on the 1st day

of August current, in terms of the Statute.

Lists of the Debts to be sold, the Bankrupt's books containing the same, and Articles and Conditions of Sale will be shown, and all necessary information communicated, on application to the said Felix Calvert Mackenzie, the Trustee, or to Robert Urquhart, Writer in Forres, Agent in the sequestration.

F. CALVERT MACKENZIE, Trustee.

Forres, August 15, 1866.

R ROBERT GRIEVE, Leather Factor, Castlehill, Edinburgh, having, by desire of his Creditora, executed a Trust-deed in my favour for their benefit, I beg to intimate that the Claims of Creditora, duly vouched and instructed, will require to be lodged with me on or before the 15th October next, and that the debts due to the estate fall to be paid to me.

THOMAS DALL, C.A.

Edinburgh, 37, York Place, August 15, 1866.

NOTICE TO DEBTORS AND CREDITORS.

A LL Persons who have Claims against the Deceased WILLIAM STEWART, Merchant, No. 170, High Street, Ayr, are requested to lodge the same, with particulars, properly vouched, within fourteen days from this date, with Alexander M Cubbin, Solicitor, 7, Sandgate Street, Ayr, to whom also all Persons addebted to the deceased, and who have not yet paid their accounts, are requested to make payment thereof without delay.

Ayr, August 16, 1866.

WILLIAM FERGUS M'CUBBIN, Accountant in Ayr, Trustee on the sequestrated estates of HARVEY & COMPANY, Painters in Ayr, and John Underwood or Harvey, Painter there, and Mrs Elizabeth Underwood or Harvey, Painter there, the sole Individual Partners of that Company, as such, and as Individuals, hereby intimates that accounts of his intromissions with the funds of the estates, brought down to the 1st current, have been audited by the Commissioners; that he has examined and disposed, in terms of the Statute, of all claims lodged on the estates; that on and after 2d October next a dividend of Five Shillings per pound sterling will be paid by him at his Chambers, 10, Cathcart Street, Ayr, to those Creditors whose claims on the Company estate have been admitted by him, and that the Commissioners have postponed till next statutory period the declaration of a dividend on the estates of said Partners, and dispensed with circulars to the Partners' Creditors.

W. F. M'CURBIN, Trustee.

Ayr. August 16, 1866.

Dundee, August 16, 1866.

TAMES HENDERSON, Junior, Accountant, Dundee Trustee on the estate of ALEXANDER CHALMERS, Shoemaker, Murraygate, Dundee, hereby intimates that the whole funds, so far as recoverable, have been realized; and Creditors who have not already lodged their claims are hereby required to do so on or before 31st instant, when a state of interests will be made up, which, along with the state of the Trustee's intromissions, will he in his Office, 21, Reform Street, Dundee, till 10th September next, when a first and final dividend will be paid to all Creditors whose claims have been admitted by the Trustee. Trustee.

JAS. HENDERSON, Jr.

C EORGE HOGARTH, Banker in Cupar, Trustee on the sequestrated estate of ALEXANDER BRAND, Grocer and Brewer in Ceres, hereby intumates that an account of his intromissions with the funds of the estate, account of his intromissions with the runds of the cetate, brought down to the let day of August 1866, and shewing the funds recovered as at said date, has been made up and examined by the Commissioners on said 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 the said 1st August 1866, and completed lists of those Creditors entitled to be ranked on completed lists of those Creditors entitled to be ranked on the funds of said estate, 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 by the Trustee, at the Com-mercial Bank, Cupar, on the 2d day of October next. —Of all which Notice is hereby given, in terms of the Cupar, August 15, 1866.

WILLIAM FRASER, Accountant, Gilmour Street,
Paisley, Trustee on the sequestrated estate of
WILLIAM MUIR, Grocer and Provision Merchant, High Street, Paisley, hereby intimates that a dividend will be paid to those Creditors whose claims have been admitted by the Trustee, in his Counting-house, No. 15, Gilmour Street, Paisley, on the 29th day of September next.

W. FRASER, Trustee.

Paisley, August 15, 1866.

SEQUESTRATION of WILLIAM SMITH & SEQUESTRATION of WILLIAM SMITH & COMPANY, Commission Agents, sometime of Dunlop Street, thereafter of West Howard Street, Glagow, as a Company, and of William Smith, Commission Merchant, and James Smith, Writer and Commission Merchant, both in Glasgow, the Individual Partners of that Company, as such, and as Individuals.

WALTER MACKENZIE, Accountant in Glasgow, Trustee on said sequestrated estates, hereby

Trustee on said sequestrated estates, hereby intimates that accounts of his intromissions with the funds of the estates, brought down to the 30th ultimo, have been examined by the Commissioners, who have post-poned the declaration of a dividend till the recurrence of another statutory period.

WALTER MACKENZIE, Trustee.

66. St Vincent Street. Glasgow, August 15, 1866.

WILLIAM BROWN, Accountant in Glasgow, Trustee on the sequestrated estates of BAIN BROTHERS, Merchants and Shipowners, St. Vincent Street, Glasgow, as a Company, and of John Bain and William Bain, both Merchants and Shipowners there, the Individual Partners of said Company, as such Partners and as Individuals, hereby intimates that accounts of his intromissions with the funds of said estates, brought down till the 2d instant, have, in terms of the Statute, been made up by him, and examined and audited by the Com-missioners, who have postponed the declaration of a dividend until the recurrence of another statutory period, and dispensed with sending circulars to the Creditors.

W. Brown, Trustee.

87, St Vincent Street, Glasgow, August 16, 1866.

OHN M'DONALD NIMMO, Writer in Wick, Trustee on the sequestrated estate of ANDREW KEIR, Farmer at Nosa, near Wick, in the County of Caithness, hereby intimates (1) that the accounts of the late Trustee, hereby intimates (1) that the accounts of the late Trastee, since 8th May 1863, have been audited by the Commissioners, who have also fixed the amount of Commission to be paid to the late Trustee; and 2 that his, the said John M Donald Nimmo's accounts, up to 9th instant, have been audited by the Commissioners, who have postponed the declaration of a dividend tall the recurrence of another statutory period, and dispensed with sending circulars to the Creditors. JOHN M. NIMBIO.

Wick, August 14, 1866.

DOBERT LIGERTWOOD, Advocate in Aberdeen, Trustee on the sequestrated estate of the Deceased WILLIAM ROBISON, Advocate in Aberdeen, hereby intimates that an account of his intromissions to the 2d instant has been audited by the Commissioners, who have postponed declaration of a dividend, and dispensely making according to the Condition. sending circulars to the Creditors.

ROBERT LIGHETWOOD, Trees

Aberdeen, August 15, 1866.