- William Franklin, formerly of 14, Ossulton Street, Somers Town, Middlesex, then of 96, Great Hampton Street, Birmingham, Warwickshire, green grocer and fruiterer, and now of 74, Gray's Inn-Lane, Holborn, Middlesex,
- out of business and employ. Albert George Herzfeld, late of 11, Addle Street, Lonlbert George Herzfeld, late of 11, Addle Street, Lon-don, carrying on business on his own account as a woollen agent, then of 36, Rathbone Place, Oxford Street, in partnership with one Jacob Brunn, trading under the style or firm of Brunn & Company, as dealers in fancy goods, and now of 47, Aldermanbury, and 4, Tyndale Terrace, Islington, all in Middlesex, out of business.
- Joseph Fincher and William Martyn, of Boar's Head Joseph Fincher and William Martyn, of Boar's Head Yard, King Street, formerly of the same place, and of Greycoat Street, Rochester Row, both in Westminster, Middlesex, builders, trading under the style or firm of Fincher & Martyn, the said Joseph Fincher residing at 2, Franklin Villas, Bridge Road, Battersea, and the said William Martyn residing at 2, Milton Street, Wandsworth Road, both in Surrey. Thomas Aspinwall Howe, of Brentwood, Essex, school-master
- master.
- George Coles, of 207, Union Street, Southwark, Surrey, butcher.
- George Oliver, of Baldock, Hertford, brewer and farmer
- George Oliver, of Baldock, Hertford, brewer and farmer.
 John Schmetzer, of 17, Featherstone Street, City Road, journeyman baker, formerly of 37, Baltic Street, Saint Luke's, both in Middlesex, carrying on the business of and keeping a chandler's shop.
 Joseph Davis, of 28, Connaught Terrace, Edgware Road, Middlesex, dentist, and manufacturer of artificial teeth.
 Thomas Snelling, late of 42, Newington Green Road, baker, and now of 2, Baxter Road, Islington, both in Middlesex, out of business.
 James Quelch, of 75, Dean Street, Birmingham, War-wick, currier.
 John Newark, formerly of Chylesmore, ironfounder, and

- now at 6, Park Terrace, both in Coventry, Warwick, out of business.
- Henry Bayley, now of Alton Court Farm, and formerly of Hom Green Farm, both in Ross, Hereford, farmer. Joseph Done, of Comberton Hill, Kidderminster, Worces-ter, hay and straw dealer, and also carrying on busi-ness as a licensed victualler at the railway station, Kidderminter formaid Kidderminster aforesaid.
- Kidderminster aforesaid. Joseph Hemming, of Redditch, Worcester, needle and fish hook manufacturer, trading under the style or firm of Thomas Hemming & Son. Henry Gray, of Leicester, ironmonger. James Harries, late of Cwmgloyne, near Cardigan, but now of Morvil, near Puncheston, both in Pembroke,
- farmer
- Samuel Bentley, of Leeds, York, cloth merchant. Richard Wright, of East Retford, Nottingham, butcher
- and cattle dealer. Samuel Slater, of Congleton, Chester, schoolmaster and stationer, and late a prisoner for debt in the Gaol of Chester Castle, Chester.
- William Gardner, of 13, Matthew Street, Liverpool, Lancaster, commission agent. Thomas Doran Hirsfall, of 93, Great George Street, Liverpool, Lancaster, boot and shoe dealer.
- Samuel Lilley, of Llandudno, Carnarvon, innkeeper and licensed victualler.
- Thomas Smith, late of Stanley Street, Bacup, Lancaster, cotton waste dealer and machine broker, and late a prisoner for debt in Her Majesty's Prison at Lancaster. Robert Langton Pearson, late of Withington, near Man-
- Robert Langton Featson, late of writington, user man-chester, Lancaster, paper manufacturer, and late a prisoner for debt in Her Majesty's Prison at Lancaster. William George Barton, of Ridgefield, Manchester, and 26, Tower Buildings West, Liverpool, both in Lancaster, with commission merchant, trading in partnership with William Robinson, under the firm of Robinson & Barton, with
- Edwin Fowden, of Hyde, Chester, undertaker and coach
- proprietor. John Walsh Best, now of Bolton, formerly of Bolton and Blackpool, prior thereto of Bolton, all in Lancaster,
- architect. John Hewitt, of Kingston-upon-Hull, miller. Benjamin Llewellyn, of the Victoria Inn, Brynmawr, Llangattock, Brecon, innkeepər and mining contractor. Edward James Kellow, of Letcombe Regis, Berks, beer-house keeper and trainer of horses. Henry Miles, of the Castle Inn, Ewhurst, Sussex, inn-keeper, blacksmith, and general dealer. George Jay, of Fisher's Lane, Norwich, city omnibus proprietor, (in formå panperis). James Vanghan, of Hodgeston, Pembroke, labourer. Thomas Bright, of Ludlow, Salop, commission agent, and late agent for John Morgan, of Shrewsbury, merchant.

A LEXANDER EDMOND, Advocate in Aberdeen, Trustee on the sequestrated estate of JOSEPH PEDELTY & COMPANY, Manufacturers, Cothal Mills, near Aberdeen, as a Company, and Joseph Pedelty, Manufacturer there, as sole Partner of that Company, and as an Individual, hereby intimates that an account of his intromissions with the funds of the estate, brought dowA to the 24th ultimo, has been audited by the Commissioners, and that they have nostroned payment of a dividend and that they have postponed payment of a dividend until another statutory period. ALEX. EDMOND, Trustee.

SEQUESTRATION of JAMES ANDERSON, Wood Merchant and Shipowner in Inverness. CHARLES INNES, Solicitor, Inverness, Trustee on the sequestrated estate of the said James Anderson, hereby intimates that the account of his intromissions with the funds of the estate, brought down to the lat instant has here made up and the and annound of her which the funds of the estate, brought down to the 1st instant, has been made up, audited, and approved of by the Commissioners, who have postponed payment of a dividend until the recurrence of the next statutory period for making the same.—Of all which Notice is hereby given, in terms of the Statute. CHARLES INNES, Trustee.

Inverness, January 7, 1867.

SEQUESTRATION of J. C. DUNCAN & COMPANY, Millinery and Trimming Warehousemen, Murray Place, Stirling, and John Clark Duncan, residing in Queen Street, Stirling, the sole Individual Partner of that Company Firm. MONCRIEFF MITCHELL, Accountant in Glagsow, Trustee on the estate, hereby intimates that the accounts of his intromissions, brought down to the 10th instant, have been audited by the Commissioners, who postponed a dividend until the recurrence of the statu-tory period, and dispensed with circulars to Creditors. tory period, and dispensed with circulars to Creditors. MONCRIEFF MITCHELL, Trustee.

Glasgow, December 24, 1866.

SEQUESTRATION of ROBERT DUFF, Clothier in Perth, also a Partner of the Firm of DUFF & BEATTS, Auctioneers and Commission Agents in Perth.

MCRIEFS and Commission Agents in Perth. MONCRIEFF MITCHELL, Accountant in Glasgow, Trustee on the estate, hereby intimates that the accounts of his intromissions, brought down to the 6th instant, have been audited by the Commissioners, who have postponed a dividend till the recurrence of the statu-tory period, and dispensed with circulars to Creditors.

MONCRIEFF MITCHELL, Trustee. Glasgow, December 20, 1866.

I, DONALD M'GILLEWIE, Banker, Pitlochry, Trustee in the sequestration of ALEXANDER DOUGLAS, Farmer, Ballachallan, near Dunkeld, and Farina Manufacturer at Murthly Mill and Coshieville Mill, in the County of Perth, hereby intimate that my accounts of intromissions, brought down to the 26th December last, have been audited by the Commissioners, who have postponed the declaration of a dividend till the recurrence of another statutory period recurrence of another statutory period. D. M'GILLEWIE, Trustee.

Pitlochry, January 7, 1867.

SEQUESTRATION of JOHN HORNE, Farmer, Haddoleys, in the Parish of Gamery, and County of Banff.

ME Commissioners have audited the accounts of my intromissioners have addied the accounts of my intromissioners have addied the accounts of my ber 1866, postponed declaration of a dividend till next statutory period, and dispensed with sending circulars to Creditors. ALEXANDER MURRAY, Trustee. Portsoy, January 7, 1867.

SEQUESTRATION of HUGH SHEARER, now or formerly of Lincoln's-Inn-Fields, London, and carrying on business at Dalbeattie, in the Stewartry of Kirkcud-bright, as Granite Merchant, and Lessee of the Dalbeattie and Kirkconnell Quarries, presently residing

n Windsor Street, Edinburgh. **B** OBERT SPOTTISWOODE, Chartered Accountant, Edinburgh, Trustee on said sequestrated estate, hereby intimates that at a meeting of the Trustee and Commissioners, held on Friday the 4th instant, his accounts, brought down to 21st December 1866, were widited and accounted on the data to the trust of a dividend audited and approved of, and the payment of a dividend postponed till next statutory period, and the sending of circulars to the Creditors dispensed with.

ROBERT SPOTTISWOODE, Trustee. 7, Thistle Street, Edinburgh, January 8, 1867.