

**WALTER MACKENZIE**, Accountant in Glasgow, Trustee on the sequestrated estates of **PETER HAMILTON**, Junior, Iron Manufacturer in Glasgow, as sole Partner of the Company carrying on business as Iron Manufacturers in Glasgow under the Firm or Style of **The SAINT ROLLOX MALLEABLE IRON COMPANY**, and also as a Partner of the Company sometime carrying on business as Iron Manufacturers in Glasgow under the Firm of **STRANG & HAMILTON**, and as an Individual, hereby intimates that accounts of his intromissions with the funds of the said estates, brought down to the 14th day of May current, and showing the funds recovered as at that date, have been made up and examined by the Commissioners, in terms of the Statutes; that he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the 14th instant, and has prepared lists of those Creditors entitled to be ranked on the funds of the said estates, and also of those whose claims have been rejected in whole or in part; further, that on and after Monday the 15th day of July next an equalizing dividend of Two Shillings per pound will be paid from the said estates, within the Chambers of Messrs Aitken & Mackenzie, Accountants, 66, St Vincent Street here, to those Creditors whose claims have been duly lodged and sustained since the former dividends were declared, and who have not participated therein; and also, at the same time and place, a third dividend of Ninepence per pound will be paid to all those Creditors whose claims have been duly lodged and admitted.

**WALTER MACKENZIE**, Trustee.

66, St Vincent Street,  
Glasgow, May 20, 1867.

**JAMES WYLLIE GUILD**, Accountant in Glasgow, Trustee on the sequestrated estates of **DAVID LAW**, Ironfounder and Engineer in Glasgow, trading as an Ironfounder and Engineer in Glasgow under the Firm or Style of **THOMAS EDINGTON & SONS**, of which he was the sole Partner, hereby intimates that accounts of his intromissions with the funds of the said estates, brought down to the 4th instant, and states of the funds realised and of those outstanding as at the same date, have been made up by him, and examined and audited by the Commissioners on said estates, in terms of the Statute; further, that on and after Thursday the 4th day of July next, and within the Trustee's Chambers, 65, St Vincent Street, Glasgow, there will be paid by him an equalizing dividend of Two Shillings per pound to those Creditors whose claims have been admitted, but who did not participate in the former division; and also, at the same time and place, a second dividend of Two Shillings per pound to all those Creditors whose claims have been duly lodged and admitted.—Of all which Notice is hereby given, in terms of the Statute.

**J. WYLLIE GUILD**, Trustee.

Glasgow, May 20, 1867.

**WILLIAM STIVEN**, Accountant, Dundee, Trustee on the sequestrated estate of **DANIEL WEHRLE**, Watch and Clock Maker, Dundee, hereby intimates that an account of his intromissions with the funds of the estate, brought down to the 6th May current, and states of the funds recovered by him, have 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 within the period prescribed by the Statute, 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; and that a dividend, being a first and final dividend, will be paid to those Creditors whose claims have been admitted, at the Office of the Trustee, No. 3, Bank Street, Dundee, on 6th July next.—Of all which Notice is hereby given, in terms of the Statute.

3, Bank Street,  
Dundee, May 20, 1867.

**WM. STIVEN**.

**AS** Trustee on the sequestrated estate of **JOHN HENDERSON**, Builder in Edinburgh, now deceased, I hereby intimate that my accounts to 7th instant have been examined by the Commissioners, and that an equalizing dividend of Four Shillings per pound will be paid by me here, on Monday 8th July next.

**HENRY BUDGE**, C.A.

29, Northumberland Street,  
Edinburgh, May 20, 1867.

**SEQUESTRATION** of **ISAAC ATKINSON**, Tailor and Clothier, St Andrew Square, Edinburgh.

**THE** Trustee hereby intimates that an account of his intromissions with the funds of the estate, brought down to 5th instant, has 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 the said 5th instant, and has made up a list of those Creditors entitled to be ranked on the funds of the estate, and 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, at his Chambers, 36, Hanover Street, Edinburgh, on Friday the 5th day of July next. **THOMAS S. LINDSAY**, Trustee.

Edinburgh, May 21, 1867.

**I** **JOHN THOMSON DUNCAN**, Accountant in Glasgow, Trustee on the sequestrated estate of **WILLIAM WISHART**, Wholesale Boot and Shoe Manufacturer, West Nile Street, Glasgow, and sometime Partner of the now dissolved Firm of **STEVENSON & WISHART**, Boot and Shoe Manufacturers there, hereby intimate that an account of my intromissions with the funds of the estate, brought down to the 7th day of May last, has been audited by the Commissioners, and that a dividend will be paid to those Creditors whose claims have been ranked and sustained, at my Chambers, as above, on Monday the 8th day of July next.

**J. THOMSON DUNCAN**, Trustee.

146, Buchanan Street,  
Glasgow, May 20, 1867.

#### NOTICE

TO THE CREDITORS OF

**JOHN ANDERSON**, Farmer and Cattle Dealer at Burnhead of Raemoir, Banchory.

**LEWIS STRACHAN**, Farmer at Cluny of Raemoir, Banchory, Trustee on the sequestrated estate of the said John Anderson, hereby intimates that a dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at the Writing-Chambers, No. 241, Union Street, Aberdeen, of Lauchlan M'Kinnon, Junior, Advocate there, on the 4th day of July next.

**LEWIS STRACHAN**, Trustee.

241, Union Street,  
Aberdeen, May 16, 1867.

In the Sequestration of **DENNY & RANKIN**, Shipbuilders, Dumbarton, and James Rankin, Shipbuilder there, as sole Partner of that Firm, and as an Individual.

**JOHN ROBSON**, Banker, Dumbarton, Trustee, hereby gives notice that a first dividend will be paid within the Office of the Commercial Bank of Scotland at Dumbarton, upon the 6th day of July next.

**JOHN ROBSON**, Trustee.

Dumbarton, May 18, 1867.

**HENRY OLIPHANT**, Writer in Glasgow, Trustee on the sequestrated estate of **HENRY O'NEILL**, Contractor, residing in Rutherglen, hereby intimates that a final dividend will be paid to those Creditors whose claims have been admitted by the Trustee, and ranked *primo loco*, at his Office, 112, West George Street, Glasgow, on the 6th day of July next.

**HENRY OLIPHANT**, Trustee.

Glasgow, May 20, 1867.

**WILLIAM MUIRHEAD**, residing in Crown Place, Partick, Trustee on the sequestrated estate of **JOHN WILKIE**, House Factor in Partick, a Partner of the now dissolved Firm of **RAE, WILKIE, & COMPANY**, Bill Discounters in Partick, and sole Partner of the Firm of **JOHN WILKIE & COMPANY**, carrying on business in Partick as Bill Discounters, hereby intimates that the Commissioners have postponed a dividend until the recurrence of another statutory period.

**WM. MUIRHEAD**, Trustee.

Glasgow, May 17, 1867.