SEQUESTRATION of LAWTHER & CO., Rolled Iron Manufacturers at Dunterlie, in or near Barrhead, and of Alexander Lawther, Rolled Iron Manufacturer there, sole Partner of the said Firm, as such Partner, and as an Individual.

S Trustee on the above estate I hereby intimate that A sa account of my intromissions with the funds of the estate, brought down to the 22d ultimo, have been audited by the Commissioners; further, that on Monday the 24th February next, within the Counting-house of Robertson & Drew, Accountants, 168, St Vincent Street, Glasgow, a dividend of Two Shillings and Tenpence twosevenths per pound will be paid on a claim which has been admitted to a preferable ranking over the other claims. The funds being exhausted by this payment, there will be no dividend to the ordinary Creditors.

WM. Drew, Trustee.

Glasgow, January 6, 1868.

SEQUESTRATION of JAMES GUTHRIE, House Factor

SEQUESTRATION of JAMES GUTHRIE, House Factor in Glasgow.

VILLIAM BROWN, Accountant in Glasgow, Trustee on the foresaid sequestrated estate, hereby intimates that his accounts, brought down to the 25th day of December 1867, have been audited by the Commissioners, and that a first and final dividend of Three Shillings and One Penny Halfpenny per pound will be paid to those Creditors whose claims have been admitted, within the Office of Messrs M'Cowan & Brown, 87, Saint Vincent Street, Glasgow, on Saturday the 25th day of January 1868.

WM. BROWN, Trustee.

Glasgow, January 3, 1868.

SEQUESTRATION of HENRY TURNBULL, Farmer,
Blackadder West Side, in the Parish of Edrom, and
County of Berwick.

JONATHAN MELROSE, Solicitor, Coldstream,
Trustee on the estate, hereby intimates that the
account of his intromissions, brought down to the 23d
ultimo, has been audited by the Commissioners, who
have postponed declaring a further dividend until the
recurrence of the statutory period, and dispensed with recurrence of the statutory period, and dispensed with circulars to Creditors.

JONATHAN MELBOSE, Trustee. Coldstream, January 6, 1868.

SEQUESTRATION of ALEXANDER AULD, Wright and Joiner in Glasgow.

GREGOR M'GREGOR, Accountant, Glasgow, Trustee on the estate, hereby intimates that his accountant. on the estate, hereby intimates that his accounts, brought down to the 21st December last, (1867,) have been audited by the Commissioners, who have postponed declaring a dividend, and dispensed with sending circulars to Creditors.

GREGOR M GREGOR, Trustee. to Creditors. (Glasgow, January 3, 1868.

THOMASMARTIN, Chartered Accountant, Edinburgh,
Trustee on the sequestrated estate of HENRY
MOORE WALLACE M'VITIE, Doctor of Medicine,
sometime of Sydney, New SouthWales, afterwards residing
at No. 20, Albany Street, Edinburgh, now deceased,
hereby intimates that an account of his intromissions with the funds of the estate, brought down to the 20th ultimo, and states of the funds, have been examined by the Commissioner, who has postponed the declaration of a dividend missioner, who has postponed the until the next statutory period.

Thos. Martin, Trustee.

Edinburgh, January 4, 1868.

JOHN NAPIER, Junior, sometime a Grain Dealer, and residing at Eglinton Stables, near Irvine, and presently Prisoner in the Prison of Ayr, has presented a Petition to the Sheriff of the County of Ayr for liberation, interim protection, and decreet of Cessio Bonorum; and all his Creditors are hereby required to appear within the Sheriff-Court house of Ayr, upon Tuesday the 11th day of February next, at 10 o'clock forenoon, when he will appear for examination.

W. MACRORIE, Solicitor, 41, Newmarket Street, Ayr, Agent. Ayr, January 6, 1868.

JAMES WINCHESTER, Junior, Shoemaker, residing in Buckie, in the Parish of Rathven, and County of Banff, presently a Prisoner in the Prison of Banff, has presented a Petition to the Sheriff of Banff, Elgin, and Nairn (acting in the Sheriff Court of Banffshire), for liberation, interim protection, and decreet of Cessio Bonorum; and all his Creditors are hereby required to appear within the Sheriff Court-house at Banff, on Saturday the 8th day of February next, at 11 a clock forenear day the 8th day of February next, at 11 o'clock forencon, when he will appear for examination.

JOHN ALLAN, Solicitor, Banff, Agent for Petitioner,

Banff, January 3, 1868.

Glasgow, January 3, 1868.

THE Copartnership between the Subscribers, sole Partners thereof, carrying on business as Bodding Manufacturers, Cabinetmakers, and Upholsterers' Furnishers, at No. 203, Buchanan Street, Glasgow, and at No. 24, Castle Street, Finsbury, London, under the Firm of M'LELLAND, THOMSON, & DICKSON, was DISSOLVED on 1st January 1868 by the expiry of the Contract.

The Subscribers, John M'Lelland and James Hunter Dickson, will continue the business in the same premises as Copartners, under the Firm of M'LELLAND & DICKSON, and will receive and pay all debts due to and by the late Copartnery.

JOHN THOMSON. JOHN M'LELLAND. JAMES H. DICKSON.

JOHN M. ROBERTSON, Writer, Glasgow, Witness. T. LIVINGSTONE, Writer, Glasgow, Witness.

## NOTICE.

THE Copartnery carried on by the Subscribers, sole
Partners thereof, as Cotton Yarn Agents and Merchants at No. 97, Mitchell Street, Glasgow, under the Firm
of HUTCHESON & STRANG, was this day DISSOLVED
of mutual consent. The Subscriber James Strang will
continue the business in his own name and on his own account.

Glasgow, January 4, 1868.

James Hutcheson. JAA STRANG.

GEO. BLACK, Writer, Glasgow, Witness J. M. Robertson, Writer, Glasgow, Witness.

## NOTICE.

Hereby Intimate that I have assumed my Sons, Mr Alexander Scott, Junior, and Mr Joseph Duncan Scott, as Partners in my business, which in future will be conducted on our joint account under the Firm of ALEX-ANDER SCOTT & SONS, Sugar Refiners, Greenock.

ALEXANDER SCOTT. ALEXANDER SCOTT, Jun. JOE. D. SCOTT.

W. MILLIGAN, Witness. D. MACEACHRAN, WITDESS.

14, Baker Street, Greenock, January 1, 1868.

THE Subscriber, WILLIAM WISHMAN, by mutual arrangement with his Copartners, retired on 18th July 1866 from the business carried on as Commission Merchants in Manchester under the Firm of WILLIAM & JAMES WISEMAN & COMPANY, of which he and the other two Subscribers were the sole Partners.

Glasgow, January 1, 1868.

Wm. WISEMAN. JAMES WISEMAN. JAMES DUNLOP.

JOHN BROWN, Witness. THOS. WILSON, Witness.

N.B.—The Fees of all Notices must be paid in advance, and all Letters post-paid. Printed and Published at the Office, 13, North Bank Street, by WILLIAM ALEXANDER LAURIE. Printer to The QUEEN'S MOST EXCELLENT MAJESTY.

\*.\* This Gazette is filed at the Offices of the London and Dublin Gazettes.

Tuesday, January 7, 1868.