WILLIAM GRANT, Accountant, residing in Elgin, Trustee on the sequestrated estate of JAMES MITCHELL, Baker in Elgin, in the Parish and County of Elgin, hereby intimates that at the general meeting of Creditors held on the 30th day of December 1868, the Bankrupt made an offer of composition of One Penny per Pound to his Creditors on all debts due by him at the date of his sequestration, payable one month after the date of his discharge; he further offered to pay or the date of his discharge; he further offered to pay or provide for the whole expenses attending the sequestration and remuneration to the Trustee, and offered John M'Kenzie, Carpenter, Elgin, as security for the payment thereof. The Creditors, or Mandatories of Creditors present at said meeting, having unanimously resolved that the offer and security should be entertained for consideration, Notice is hereby given that another general meeting of the Creditors will be held within the Office of Charles Kelman, Solicitor, Keith, on Saturday the 23d day of January 1869, at two o'clock afternoon, for the purpose of finally deciding on the Bankrupt's offer and the security proposed.

WILLIAM GRANT. Trustee.

WILLIAM GRANT, Trustee.

Elgin, January 12, 1869.

SEQUESTRATION of A. & W. R. WILSON, Printers, 56, High Street, Edinburgh, and William Ralph Wilson, Printer there, one of the Partners of said Firm, as such Partner, and as an Individual.

AMES KNOX, Accountant, Edinburgh, Trustee on the said sequestrated estates, hereby intimates that at the second general meeting of the Creditors held on the 12th day of January current, the Bankrupt, Williams Ralph Wilson, made offer of a composition of Six Shillings per pound upon the debts of the said A. & W. R. Wilson, and him as Partner thereof, and as an Individual, at the date of the sequestration of their estates, payable by equal instalments at three, six, and nine months after their final discharge, and undertook to pay and provide for the expenses attending the sequestration and remuneration to the Trustee, and offered Daniel Macfarlane, Wholesale Stationer, Victoria Street, Edinburgh, as security for payment of the same; and the Creditors present at said a presenting hydring against that the offer and payment of the same; and the Creditors present at said meeting having unanimously resolved that the offer and security should be entertained for consideration, Notice is hereby given that another meeting of the Creditors will be held within Lyon and Turbull's Rooms, No. 51, George Street, Edinburgh, on Friday the 5th day of February next, 1869, at one o'clock afternoon, for the purpose of deciding on the said offer and security.

JAMES KNOX, Trustee.

Edinburgh, January 15, 1869.

SEQUESTRATION of DAVID HENDERSON ROBERTS, Brick and Tile Maker, Greenhill Fire Clay Works, in the Parish of Falkirk, and County of

Stirling.

EORGE M'FARLANE, Accountant, Glasgow,
Trustee on the estate, hereby intimates that his
accounts for the period ending 30th December 1868, have
been made up and audited by the Commissioners, who
have postponed the declaration of a dividend; further,
that at a meeting of Creditors held on the 13th instant,
the Raphymor made an offer of composition, with security. that at a meeting of Creditors held on the 13th instant, the Bankrupt made an offer of composition, with security, which offer was unanimously entertained for consideration, and will be decided on at a general meeting of Creditors to be held in the Chambers of Messrs M'Farlane & Hutton, C.A., 163, West George Street, Glasgow, on Saturday the 6th proximo, at 12 o'clock noon.

GEORGE M'FARLANE, C.A., Trustee.

163, West George Street, Glasgow, January 15, 1869.

SEQUESTRATION of JOHN CRAIG, Grain Merchant and Miller, 249, Argyle Street, Glasgow, and at

JOHN GOURLAY, Accountant in Glasgow, Trustee on said sequestrated estate, hereby intimates that upon a Petition to the Sheriff of Lanarkshire, made in terms of a Resolution of the Creditors at a meeting held terms of a Resolution of the Creditors at a meeting held on the 15th December last, his Lordship has authorised him to make payment of the first dividend upon the 6th day of March next,—which will accordingly be done, within the Trustee's Chambers, 141, St Vincent Street, Glasgow; and to entitle Creditors to said dividend, their oaths and grounds of debt must be lodged on or before the 6th day of February next, in terms of his Lordship's warrant. JNO. GOURLAY, Trustee. Glasgow, January 14, 1869.

WILLIAM M'LELLAN, Writer, Kirkcudbright, Trustee on the sequestrated estate of JOSEPH FORSYTH, Chemist and Druggist, Castle Street, Kirkcudbright, hereby intimates that the Commissioners have audited his accounts, brought down to 22d ultimo, that he has examined the claims of the additional Creditors who have lodged their oaths and grounds of debt up to the said date; farther, that an equalizing and final dividend among the whole Creditors will be paid by the Trustee, at his Chambers, Kirkcudbright, on the 23d day of February next.—Of all which Notice is hereby given.

W. M'LELLAN, Trustee.

Kirkcudbright, January 4, 1869.

SEQUESTRATION of the Estates of WILLIAM HOUSTON, Flesher in Dalry, in the County of Ayr.

THE Trustee on said sequestrated estates hereby intimates that the Commissioners have audited the accounts of his intromissions with the funds of the estate, brought down to the 25th ultimo, and that a first and final dividend will be paid to those Creditors whose claims have been admitted, at his Chambers here, 8, Duke Street, upon Thursday the 25th day of February 1869. The dividend is Three Shillings per pound.

J. SIMPSON, Trustee.

8. Duke Street. Kilmarnock, January 12, 1869.

AVID GEORGE HOEY, Accountant in Glasgow, Trustee on the estates of LEITCH & M'CULLOCH, Manufacturers of Fancy Dresses and Ginghams, Glasgow, as a Company, and Alexander William Leitch and James M'Culloch, the Individual Partners of said Company, as such Partners, and as Individuals, and the said James M'Culloch as a Partner of The CLYDE JUTE COMPANY, Manufacturers in Glasgow, hereby intimates that the following dividends will be paid at his Office, 119, St Vincent Street, Glasgow, on Friday the 22d day of January current, to those Creditors whose claims have been duly lodged and admitted,—an equalizing dividend, and a second and final dividend from the Company estate of Leitch & M'Culloch, and a first and final dividend from the Individual estate of James M'Culloch.

D. G. HOEY, Trustee.

119, St Vincent Street, Glasgow, January 14, 1869.

CEORGE MILNE, Writer in Aberdeen, Trustee on the sequestrated estate of ADAM WILSON, Coachbuilder in Turriff, hereby intimates that a dividend will be paid to those Creditors whose claims have been admitted by the Trustee, within the Writing-chambers of George Allan, Advocate, 56, Castle Street, Aberdeen, on the 1st day of March next.

GEO. MILNE, Trustee.

Aberdeen, January 13, 1869.

SEQUESTRATION of CHARLES STEPHEN, Merchant and Manufacturer, Woodside, Aberdeenshire.

THE Trustee's accounts to 31st December 1868 have been audited by the Commissioners. An equalizing dividend will be paid to those Creditors who did not receive the first dividend, at 22, Adelphi, Aberdeen, on 1st March 1869.

ALEX. EDMOND, Trustee.

JAMES WYLLIE GUILD, Accountant in Glasgow, Trustee on the sequestrated estates of M'EWEN, BRYSON, & COMPANY, Metal Brokers in Glasgow and Middlesboro', and of Alexander M'Ewen, Robert Forrester M'Ewen, and Robert Bryson, Junior, all Metal Brokers in Glasgow and Middlesboro', the only Individual Partners of the said Company, as such Partners, and as Individuals, hereby intimates that accounts of his intronissions with the funds of the estates, brought down to the 31st ultime have been made up by him and estates, who have been made up by him, and examined and audited by the Commissioners on said estates, who have postponed the declaration of a dividend till the recurrence of the next statutory period, and dispensed with sending circulars to the Creditors. Of all which Notice is hereby given, in terms of the Statute.

J. WYLLIE GUILD, Trustee

Glasgow, January 13, 1869.