

PETER M'DOUGAL, Bank Agent, Nairn, Trustee on the sequestrated estates of **WILLIAM & JAMES DAVIDSON**, Builders in Nairn, as a Company, and William Davidson and James Davidson, the Individual Partners of that Firm, as such Partners, and as Individuals, hereby intimates that at the meeting of Creditors held upon the 9th day of February instant, the Bankrupts offered to the Creditors a composition on the whole debts due by the said Company of Six Shillings and Eightpence per pound, and of Four Shillings per pound on the whole debts due by them as Individuals, payable at four and ten months from the date of their discharge, with security, and that the Creditors present unanimously entertained said offer for consideration; and Notice is hereby given that it will be decided upon at a meeting of the Creditors to be held within the Office of William Dick, Solicitor, County Buildings, Nairn, upon Saturday the 4th day of March 1871, at 11 o'clock forenoon.

P. M'DOUGAL, Trustee.

Nairn, February 18, 1871.

Notice to the Creditors of **JAMES T. HARDIE & COMPANY**, Brokers and Commission Merchants, Constitution Street, Leith, and James Thomas Hardie, sole Partner of that Company, as such, and as an Individual.

RALPH ERSKINE SCOTT, Chartered Accountant in Edinburgh, Trustee on said sequestrated estates, hereby intimates that his accounts from 5th November last to 5th instant, have been examined and approved of by the Commissioners; further, that a second and final dividend will be paid to the Creditors whose claims have been ranked on the estate, at his Chambers here, on and after Tuesday the 6th day of April next.

Edinburgh, 25, Melville Street, R. E. SCOTT.
February 20, 1871.

DAVID MYLES, Accountant in Dundee, Trustee on the sequestrated estate of **JOHN COOPER**, Corn Merchant in Dundee, and Farmer at Clepington, near Dundee, hereby intimates that an account of his Intromissions with the funds of the estate, brought down to the 6th instant, and states of the funds recovered and of those outstanding as at the same date, 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 Creditors who have lodged their oaths and grounds of debt on or before the 5th instant, 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 first and final dividend, at and after the rate of Four Shillings and Two-pence per pound or thereby, to all those Creditors whose claims have been admitted, will be paid at his Office, 11, Reform Street, Dundee, on Thursday the 6th day of April 1871.

DAVID MYLES, Trustee.

Dundee, February 20, 1871.

In the Sequestration of **WELLWOOD M'GOWAN**, Grocer and Spirit Merchant, in the Burgh of Kirkcubright.

WILLIAM MILROY, Solicitor, Kirkcubright, Trustee, hereby gives notice that a first dividend will be paid within his Office in High Street, Kirkcubright, upon the 7th day of April next, betwixt the hours of 10 A.M. and 4 P.M.

WILL. MILROY, Trustee.

Kirkcubright, February 18, 1871.

In the Sequestration of **J. & A. SCOULLER**, Wood Merchants and Sawmillers, Kilmarnock Sawmills, Kilmarnock, and James Scouller, Wood Merchant and Sawmiller there, and also Farmer at Thorn, in the Parish of Fenwick, Ayrshire, and Alexander Scouller, Wood Merchant and Sawmiller in Kilmarnock, the Individual Partners of said Firm of J. & A. Scouller, as such Partners, and as Individuals.

ARCHIBALD POLLOCK, Accountant in Glasgow, Trustee, hereby gives notice that a first dividend will be paid within his Office, 161, Hope Street, Glasgow, on the 6th day of April next.

ARCH. POLLOCK, Trustee.

Glasgow, February 20, 1871.

A S Trustee on the sequestrated estates of **ARCHIBALD M'KINLAY SOMERVILLE**, Grocer and Tea Merchant, 348, Argyle Street, and 108, Great Hamilton Street, Glasgow, I hereby intimate that an account of my intromissions with the funds of the estate, brought down to 25th January last, has been audited by the Commissioners in terms of the Statute; and that I will pay an equalizing and second dividend at my Counting-house, 49, Virginia Street, Glasgow, on Monday the 27th day of March 1871.

JOHN MACLEAN, Trustee.

Glasgow, February 20, 1871.

NOTICE OF DIVIDEND.

In the Sequestration of the Late **ROBERT STUART**, Cabinetmaker and Upholsterer, Perth.

WILLIAM MACLEISH, Solicitor, Perth, hereby gives notice that a first dividend will be paid within his Chambers, No. 3, St John Street, Perth, upon the 10th day of March 1871.

WM. MACLEISH, Trustee.

3, St John Street, Perth,
February 18, 1871.

THOMAS DOUGLAS, Agent City of Glasgow Bank, Inverness, Trustee on the sequestrated estate of **JAMES COWAN**, Commission Agent, Thornbush House, Inverness, hereby intimates that accounts of his intromissions with the funds of the estate, brought down to 3d February current, and state of funds recovered and outstanding as at the same date, have been made up and examined by the Commissioners on said estate, in terms of the Statute; and that he has examined the respective claims of the several Creditors who have duly lodged their oaths and grounds of debt, and made up lists of those entitled to be ranked on the funds of the estate, and also of those whose claims have been rejected in whole or in part; and also that the Commissioners have postponed the declaration of the first dividend till the recurrence of another statutory period.

THOS. DOUGLAS, Trustee.

Inverness, February 18, 1871.

In the Sequestration of the Estate of **JAMES DUTHIE** or **DUFF**, Farmer, Nether Handwick, Glen of Ogilvy, Glamis.

WILLIAM GORDON, Solicitor, Forfar, Trustee on said estate, hereby intimates that the Commissioners have audited his accounts, brought down to 3d instant, postponed the declaration of a dividend, and dispensed with circulars to Creditors.

WILLIAM GORDON, Trustee.

Forfar, February 15, 1871.

SEQUESTRATION of **JOHN LEE**, carrying on business in Glasgow, as a Manufacturer, under the Firm of **JOHN LEE & COMPANY**, of which Firm he is the sole Partner, as such Partner, and as an Individual.

THE Commissioners have postponed the declaration of a dividend till the recurrence of the next statutory period.

JAMES GALT, Trustee.

Glasgow, February 20, 1871.

SEQUESTRATION of **EWEN MACKINNON**, Merchant, Stenscholl, Isle of Skye.

THE Commissioners on this estate have postponed the declaration of a dividend till the next statutory period, and have dispensed with sending circulars to the Creditors.

EWEN MACLEAN, Trustee.

Portree, February 18, 1871.

JAMES COUSLAND, Banker in Denny, Trustee on the sequestrated estate of **CHARLES GRINDLAY**, of and sometime residing at Winchelhaugh, Stirling, and latterly residing at Doups, in the Parish of Denny, in the County of Stirling, now deceased, hereby intimates that the Commissioners have postponed a dividend until the recurrence of another statutory period.

JAMES COUSLAND, Trustee.

Denny, February 20, 1871.