

**SEQUESTRATION of A. & W. MACGREGOR**, Drapers in Perth, as a Company, and Alexander MacGregor, Draper in Perth, and William MacGregor, Draper in Perth, the Individual Partners of that Company, as Partners thereof, and as Individuals.

**THOMAS SOUTAR**, Banker in Perth, has been elected Trustee on the estates; and John Dewar, Spirit Merchant, Perth, James Halley, Tailor and Clothier in Perth, and Alexander Murray, Carver and Gilder in Perth, have been elected Commissioners. The examination of the Bankrupts will take place in the Sheriff-Court-house, Perth, on Thursday the 11th day of May current, at 12 o'clock noon. The Creditors will meet in the Writing-Chambers of Messrs Thomas & MacLeish, No. 3, St John Street, Perth, on Monday the 22d day of May current, at 12 o'clock noon.

THO. SOUTAR, Trustee.

**SEQUESTRATION of ANGUS BROTHERS**, Ironmongers, Inverness, and John Angus and Archibald Angus, the Individual Partners of that Firm, as such, and as Individuals.

**WILLIAM FRASER**, Ironfounder in Inverness, has been elected Trustee on the estates; and James Simpson, Solicitor, Inverness, John MacTavish, Secretary of the Caledonian Banking Company, and John P Kidston, Merchant in Glasgow, have been elected Commissioners. The examination of the Bankrupts will take place in the Sheriff-Court-house, in the Castle of Inverness, on Tuesday the 9th day of May next, at 10 o'clock forenoon. The Creditors will meet in the Writing-Chambers of Alexander Fraser, Solicitor, 22, Union Street, Inverness, on Wednesday the 17th day of May thereafter, at 12 o'clock noon; and to entitle Creditors to the first dividend, their oaths and grounds of debt must be lodged in the hands of the Trustee on or before the 14th day of August next, 1871.

WILLIAM FRASER, Trustee.

Inverness, April 28, 1871.

**SEQUESTRATION of ANDREW CONNON**, Farmer, South Auchnavaird, in the Parish of Old Deer, Aberdeenshire.

**ARCHIBALD CAMPBELL**, Notary Public in Aberdeen, has been elected Trustee on the estate; and William Moir, Advocate in Aberdeen, John Whyte, Advocate in Aberdeen, and Robert Catto, Junior, Merchant in Aberdeen, have been elected Commissioners. The examination of the Bankrupt will take place within the Sheriff-Court-house of Aberdeen, on Friday the 12th day of May 1871, at 12 o'clock noon. The Creditors will meet within the Office of Messrs J. & R. Ligertwood, Advocates, 89, Union Street, Aberdeen, on Monday the 22d day of May 1871, at two o'clock afternoon.

ARCH. CAMPBELL, Trustee.

Aberdeen, April 29, 1871.

**SEQUESTRATION of A. L. ROXBURGH & COMPANY**, Tea Merchants and Grocers, Trongate, Glasgow, and Andrew Lindsay Roxburgh, Tea Merchant and Grocer in Glasgow, sole Partner of the said Company, as such Partner, and as an Individual.

**JOHN GOURLAY**, Accountant in Glasgow, has been elected Trustee on the estate; and William Walker, Confectioner in Glasgow, Hugh Henry Galloway and Andrew Gemmell, both Writers there, have been elected Commissioners. The examination of the Bankrupt will take place within the Chambers of Sheriff Dickson, County Buildings, Glasgow, on Monday the 8th current, at 12 o'clock noon. The Creditors will meet within the Trustee's Chambers, 208, West George Street, on Tuesday the 16th current, at 12 o'clock noon.

JOHN GOURLAY, Trustee.

Glasgow, May 1, 1871.

**SEQUESTRATION of Mrs ELIZA MORILLIA KINLOCH**, residing at Ness Bank, Inverness.

**ANGUS MACDONALD**, Grocer, Union Street, Inverness, has been elected Trustee on the estate; and Alexander Dallas, Solicitor, Inverness, Richard B. Bulkeley, Writer there, and Kenneth Forbes, Grocer, Inverness, have been elected Commissioners. The examination of the Bankrupt will take place in the Sheriff-Court-house, Castle, Inverness, on Thursday the 4th day of May 1871, at two o'clock afternoon. The Creditors will meet in the Writing-Chambers of Theo. J. Bulkeley, Solicitor, Academy Street, Inverness, on Tuesday the 16th day of May 1871, at one o'clock afternoon.

ANGUS MACDONALD, Trustee.

Inverness, April 27, 1871.

**THOMAS BARCLAY**, Solicitor in Glasgow, Trustee on the sequestrated estate of PHILIP LUDWIG RISCHMANN, sometime General Agent in London, now and presently residing in Glasgow, hereby calls a meeting of the Creditors to be held within the Trustee's Chambers, 123, West George Street, Glasgow, upon Wednesday 24th May 1871, at 12 o'clock noon, to consider as to an application to be made for the Trustee's discharge.

THOMAS BARCLAY, Trustee.

**SEQUESTRATION of WILLIAM SMITH**, Contractor and Mining Superintendent at Airdrishaig and Inverneil, Argyleshire, sometime residing at Portobello and Ratho, and now in Edinburgh.

**THE** Commissioners have audited my accounts, brought down to the 15th ultimo, and postponed declaring a dividend till next statutory period. Further, I hereby call a meeting of the Creditors to be held within my Chambers, 21, Elder Street, Edinburgh, on Thursday the 11th day of May current, at two o'clock afternoon, to consider my resignation.

DAVID KINNEAR, Trustee.

May 2, 1871.

**SEQUESTRATION of JOHN TEMPLETON**, Innkeeper, Wheat Sheaf Inn, High Street, Irvine.

**A** Meeting of the Creditors will be held on Friday the 26th day of May 1871, at three o'clock afternoon, within the Office of William David M'Jannet, Solicitor in Irvine, to consider as to an application to be made for the Trustee's discharge, and as to a renewal of the Personal Protection of the Bankrupt.

JOHN DYKES, Junr., Trustee.

Glasgow, April 28, 1871.

**JOHN MILLER**, Chartered Accountant in Glasgow, Trustee on the sequestrated estate of JOHN COLEMAN, Lessee of the Prince of Wales Theatre, Glasgow, and also of the Theatres Royal, Leeds and York, Yorkshire, and residing in Glasgow, hereby intimates that at the general meeting of Creditors held on the 26th ultimo, the Bankrupt made an offer of a composition of One Penny per pound to his Creditors on all debts due by him at the date of his sequestration, payable three months after the Bankrupt's final discharge, and offered William Augustus Burt, Agent, Dundas Street, Glasgow, as his security; the said John Coleman further offered to pay or provide for the whole expenses attending the sequestration, and the remuneration to the Trustee; that a majority in number and four-fifths in value of the Creditors present at said meeting having resolved that the offer and security should be entertained for consideration, Notice is hereby given that another general meeting of Creditors will be held in the Chambers of John Miller & James H. Ferguson, Chartered Accountants, No. 71, Queen Street, Glasgow, on Tuesday the 23d day of May current, at 12 o'clock noon, for the purpose of finally deciding on the Bankrupt's offer and the security proposed.

JNO. MILLER, C.A., Trustee.

Glasgow, May 1, 1871.

71, Queen Street.