Edward Helliwell, of Bruntcliffe, near Morley, York, lately carrying on business as a woollen manufacturer, at Prospect Mill, Bruntcliffe, near Morley aforesaid.

Edwin Elliott Matthews, of Christow, Devon, butcher and farmer.

Charles Page Bignell, of Mile End Road, Portsea, Hants, potter.

Miles Gregg, of 6, Wickliffe Street, Little Bolton, Lancaster, builder.

Joseph Bolton, of Lark Hill, Blackburn, Lancaster, draper.

A LEXANDER FRASER, sometime Bank Agent in Beauly, now Bank Agent in A Beauly, now Bank Agent in Inverness, Trustee on the Sequestrated Estate of THOMAS FRASER, Factor, Ord Cottage, by Beauly, hereby intimates that his accounts from the 31st day of May to the 31st day of August, both last, have been audited by the Commissioners; that he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt within the above period, and completed lists of those Creditors entitled to be ranked on the Estate; and that the Commissioners have postponed the declaration of a Dividend till next statutory period, and dispensed with sending circulars to the Creditors formerly ranked on said Estate.

ALEX. FRASER, Trustee.

Inverness, September 14, 1871.

THOMAS DOUGLAS, Bank Agent, Inverness, Trustee on the Sequestrated Estate of ANGUS MACDONALD, of the Queen's Hotel, Fort-William, hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to the 26th day of August 1871, has been audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of next statutory period.

THOS. DOUGLAS.

SEQUESTRATION of WILLIAM PURVES, Draper and Clothier, Dunbar.

THE Trustee intimates that his accounts, brought down to 30th ultimo, have been audited by the Commissioners, who have postponed declaration of a Dividend, and dispensed with circulars to the Creditors.

JNO. GOURLAY, C.A., Trustee.

Glasgow, September 14, 1871.

RODERICK M'DONALD, Meal Dealer, Dingwall, Trustee on the Sequestrated Estate of DONALD IN Trustee on the Sequestrated Estate of DUNALD SIMPSON, Farmer, Drumdyre, in the Parish of Resolis and County of Ross, hereby intimates that an account of his intromissions with the Funds of the Estate, brought down to the 29th ultimo, 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 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 on or before the 29th ultimo, and made up lists of those Creditors entitled to be ranked on the Funds of the said Estate, and also of these whose claims have been rejected in whole also of those whose claims have been rejected in whole or in part; and further, that the Commissioners have postponed declaring a Dividend till the recurrence of another statutory period.

RODK. M'DONALD, Trustee.

Dingwall, September 12, 1871.

SEQUESTRATION of ARCHIBALD MACQUARIE, Merchant, Tobermory, in the Island of Mull, Argyllshire.

AS Trustee on the above Estate, I hereby intimate that my accounts, brought down to the 19th ultimo, have been examined and audited by the Commissioners, who have postponed the declaration of a Dividend till the recurrence of another statutory period.

NEIL MORISON, Trustee.

Tobermory, September 9, 1871.

THE Estates of EDWARD FAIRBAIRN DICKIN-SON, sometime residing at Craigie Terrace, Dundee, now residing at Ashton, Gourock, sometime carrying on business at No. 55, Fore Street, Port-Glasgow, under the Name and Designation of WILLIAM MILLIGAN, Grocer and Provision Merchant, Port-Glasgow, were Sequestrated on the 13th day of September 1871, by the Court

of Session.

The first Deliverance is dated 13th September 1871.

The Meeting to elect the Trustee and Commissioners is to be held at two o'clock afternoon, on Monday the 25th day of September 1871, within the Star Hotel, Port-Glasgow.

A Composition may be offered at this Meeting; and to entitle Creditors to the first Dividend, their oaths and grounds of debt must be lodged on or before the 13th

day of January 1872.

The Sequestration has been remitted to the Sheriff-Court of Renfrewshire.

A Warrant of Protection has been granted to the Bank-rupt till the Meeting for election of Trustee.

All future Advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

M'EWEN & CARMENT, Agents, 32, Albany Street, Edinburgh.

PETITION for Recal of the Sequestration of the Estates of PETER M'EWAN, Brewer in Annan, and now or lately carrying on business there under the Name of Peter M'Ewan & Company, has been presented at the instance of the said Peter M'Ewan: On sented at the instance of the said Peter M'Ewan: On which Petition, the Lord Ordinary officiating on the Bills has pronounced the following Deliverance:—'Edinburgh, 12th September 1871.—The Lord Ordinary appoints a copy of the foregoing Petition, and of this Deliverance, to be served upon the within designed Neil Dryburgh & Son, and also upon the within designed William Gray, or upon their known Agents, and requires them to lodge Answers thereto, if so advised, within eight days after service; further, the Lord Ordinary appoints a Notice of the presentation of this Petition to be published in the Edinburgh Gazette.

(Signed) 'Ad. Gifford.'

Of all which Notice is hereby given.

A. KIRK MACKIE, S.S.C., Agent for Petitioner.

57, Hanover Street, Edinburgh, September 15, 1871.

SEQUESTRATION of JAMES ESPIE, Grocer, Milngavie.

OHN MACLEAN, Accountant in Glasgow, has been elected Trustee on the Estate; and William Liddell, a Partner of the Firm of Horn, Liddell, & Company, Warehousemen, Glasgow, Archibald Houstoun, a Part-ner of the Firm of Houstoun Brothers, Provision Merchants, Glasgow, and Robert Stevenson, a Partner of the Firm of Stevenson & Hunter, Bakers, Milugavie, have been elected Commissioners. The Examination of the Bankrupt will take place within the Sheriff-Court-house, Stirling, on Thursday the 21st day of September current, at 11 o'clock forenoon. The Creditors will meet in the Trustee's Office, No. 49, Virginia Street, Glasgow, upon Monday the 2d day of October next, at 12 o'clock noon.

JOHN MACLEAN, Trustee.

SEQUESTRATION of JOHN LAING, Draper and Coal Agent, Hawick.

Agent, Hawick.

CHARLES M'DOWELL WILSON, Solicitor in Hawick, has been elected Trustee on the Estate; and Robert Ewen, Manufacturer, Richard Purdon, Joiner, and James Douglas, Clerk, all in Hawick, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff-Court-house at Jedburgh, on Tuesday 26th September current, at 11 o'clock. The Creditors will meet in Tower Hotel, Hawick, on Wednesday 4th October, at 12 o'clock noon; and to entitle Creditors to the first Dividend, their oaths and claims will require to be lodged in the hands of the Trustee on or before 26th December next. At the Meeting for the election of the Trustee, the Bankrupt made Trustee on or before 26th December next. At the Meeting for the election of the Trustee, the Bankrupt made offer of a Composition to the Creditors on the whole debts, with security for payment thereof; which offer was unanimously entertained by the Creditors present, and it will be decided upon at the Meeting of Creditors to be held as above mentioned.

CHARLES M. WILSON, Trustee.