to entitle Creditors to the first Dividend, their oaths and grounds of debt must be lodged on or before the 23d day of July 1875. A Warrant of Protection has been granted to the Bank-

rupts, till the Meeting for the election of Trustee.

The Sequestration has been remitted to the Sheriff

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

> KEEGAN & WELSH, S.S.C., 29 St. Andrew Square, Edinburgh, Agents.

SEQUESTRATION of M'KELLAR, DUNCAN, & COMPANY, Warehousemen in Glasgow, as a Company, and Daniel M'Kellar and Andrew Duncan, both Warehousemen there, the Individual Partners of said Company, as such Partners, and as Individuals.

WALTER GALBRAITH, Accountant in Glasgow, has been elected Trustee on the said Estates; and John Robertson, Queen's Terrace, Glasgow, Roberts Noble, Manufacturer, Hawick, and George Wilson, Manufacturer there, have been elected Commissioners. The Examination of the Bankrupts will take place within the Chambers of Mr. Sheriff Guthrie, County Buildings, Wilson Street, Glasgow, on Tuesday the 30th of March current, at eleven o'clock forenoon. The Creditors will meet in the Trustee's Chambers, 91 Buchanan Street, Glasgow, on Friday the 9th of April next, at twelve o'clock noon.

WALTER GALBRAITH, Trustee.

SEQUESTRATION of JAMES DANIEL M'WADE, Spirit Merchant, New City Road, Glasgow.

Spirit Merchant, New City Road, Glasgow.

ROBERT CARSWELL, Chartered Accountant in Glasgow, has been elected Trustee on the Estate; and James Wright, Wholesale Wine and Spirit Merchant, Glasgow, Walter Arrol, Merchant, Glasgow, and Robert Gillespie Greig, Wine Merchant, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place within the Chambers of Mr. Sheriff Guthrie, County Buildings, Wilson Street, Glasgow, on Friday the 2d day of April next, at twelve o'clock noon. The Creditors will meet in the Chambers of Messys. Carswell & Murray, Accountants, No. 20 Saint Vincent Place, Glasgow, on Monday the 12th day of April 1875, at twelve o'clock noon.

ROBERT CARSWELL, Trustee.

Glasgow, 22d March 1875.

SEQUESTRATION of JAMES BUCHANAN, Slater and Plasterer, Hamilton.

JAMES NISBET, Accountant in Hamilton, has been elected Trustee on the Estate; and William James NISBET, Accountant in Hamilton, has been elected Trustee on the Estate; and William Darrie, Slate Merchant, No. 60 Bothwell Street, Glasgow, and Daniel Wilson, Slate Merchant, Hope Street, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, Hamilton, on Monday the 29th day of March current, at two o'clock afternoon. The Creditors will meet in the Office of Archibald & Kay, Writers, Bank of Scotland, Hamilton, upon Thursday the 8th day of April 1875, at two o'clock afternoon.

JAMES NISBET, Trustee.

Hamilton, 22d March 1875.

THOMAS ANDERSON, Law-Clerk, Neilston, Trustee on the Sequestrated Estates of JANET M'COWAT & AGNES M'COWAT, Coal Merchants, Grahamston, Barrhead, Copartners carrying on business there under the name of JAMES M'COWAT, as such Copartners, and as Individuals, hereby calls a Meeting of the Creditors, to be held within the Office of Alexander Robertson Ferguson, Writer, Neilston, on Friday the 16th day of April next, at twelve o'clock noon, to consider as to an application to be made for the Trustee's discharge. discharge.

THOS. ANDERSON, Trustee.

JOHN MILLER, Chartered Accountant, Glasgow, Trustee on the Sequestrated Estate of BROWN BROTHERS, Ship Chandlers, Painters, and Paint and Oil Merchants, Greenock, as a Company, and of Hugh Given Brown and James Brown, Ship Chandlers, Painters, and Paint and Oil Merchants there, the sole Individual and Paint and Oil Merchants there, the sole Individual Partners of that Company, as such Partners, and as Individuals, hereby intimates that a General Meeting of the Creditors will be held within the Chambers of John Miller & James H. Ferguson, Accountants, 71 Queen Street, Glasgow, on Friday the 16th day of April next, at twelve o'clock noon, for the purpose of considering an application to be made by him for his discharge as Trustee foresaid, and deciding thereon, in terms of the Statutes Statutes.

JNO. MILLER, C.A., Trustee.

71 Queen Street, Glasgow, 22d March 1875.

SEQUESTRATION of JAMES KELT, Ironfounder, 79 Canning Street, Calton, Glasgow.

JAMES HUTTON, C.A., Glasgow, Trustee on said Sequestrated Estate, bereby intimates that a General Meeting of the Creditors will be held within the Chambers of M'Farlane & Hutton, Chartered Accountants, 157 West George Street, Glasgow, on Thursday the 15th proximo, at twelve o'clock noon, to consider as to an application for his discharge as Trustee, the whole Estate having been realized, and a first and final Dividend paid therefrom.

JAMES HUTTON, C.A., Trustee.

157 West George Street, Glasgow, 22d March 1875.

In the SEQUESTRATION of THOMAS DAVIDSON, Wool Merchant, Hawick.

THE Trustee hereby calls a Meeting of the Creditors, to be held within his Chambers, No. 55 Castle Street, Edinburgh, upon Tuesday the 30th day of March current, at two o'clock afternoon, to consider the deposition of the Bankrupt at his public Examination on 12th March, and to instruct the Trustee.

THOMAS S. LINDSAY, Trustee.

Chambers, 55 Castle Street, Edinburgh, 23d March 1875.

In the SEQUESTRATION of JAMES PATERSON, Farmer, Chapelhill, Hawick.

HE Trustee hereby intimates that at a Meeting of Creditors called with consent of the Commissioners, and held on 20th March current, an offer of Composition was submitted by the Bankrupt in the following terms:

was submitted by the Bankrupt in the following terms:—
'With reference to my letter to you of 8th current, I
beg you will submit to my Creditors the following
amended offer of Composition.
'I hereby make offer to pay to my Creditors a Composition of Three Shillings and Sixpence per pound on
the amount of their respective claims against me as at
the date of my Sequestration, payable within one month
from the date of my discharge; and I offer as security for
said Composition, Messrs. James Oliver, Thornwood,
Hawick, Thomas Amos, Earlside, David Hardie, Farmer,
Priesthaugh, William Aitchison, Brieryhill, Hawick,
James Paterson, Farmer, Terrona, Walter Johnstone,
Alton by Moffat, and James Johnstone, Hunterbeck,
Moffat.

Moffat.

'I further offer to provide for and pay all expenses incurred in the Sequestration of my Estates, including repayment of Rent and Furnishings advanced and made by von as Trustee. (Signed) 'JAMES PATERSON.'

The Trustee hereby calls another Meeting of the Creditors, to be held within his Chambers, 55 Castle Street, Edinburgh, upon Monday the 12th day of April next, at two o'clock afternoon, for the purpose of deciding on the offer and security.

THOMAS S. LINDSAY, Trustee.

Chambers, 55 Castle Street, Edinburgh, 23d March 1875.