

FREDERICK HAYNE CARTER, Chartered Accountant, Edinburgh, Trustee on the Sequestrated Estates of GRANT & ANDERSON, Tea Merchants in Edinburgh, and Robert Anderson, Tea Merchant, residing in Edinburgh, the sole Partner of said Firm, as such Partner, and as an Individual, hereby intimates that a second and equalizing Dividend will be paid to those Creditors whose claims have been admitted, by the Trustee, at his Chambers, 5 St. Andrew Square, Edinburgh, on Monday the 19th day of June next.

F. HAYNE CARTER, Trustee.

Edinburgh, 28th April 1876.

SEQUESTRATION of KENNETH MACKAY, Inn-keeper and Farmer, North Kessock, near Inverness.

CREDITORS on the Sequestrated Estate of Kenneth Mackay, above designed, will receive payment of a first and final Dividend on the 14th day of June next, in the Office of the National Bank, Inverness.

CHA. CLUNAS, Trustee.

26th April 1876.

ROBERT ALEXANDER MAIR, Chartered Accountant in Glasgow, Trustee on the Sequestrated Estates of D. W. M'HARDY & COMPANY, Commission Agents in Glasgow, and Donald Walker M'HARDY, Commission Agent there, the sole Partner of that Company, as such Partner, and as an Individual, hereby intimates that on the 14th day of June next he will pay, at the Counting House of Reid & Mair, C.A., 40 St. Vincent Place, Glasgow, an equalizing Dividend to those Creditors who did not participate in the former division, and a second and final Dividend to the whole Creditors ranked.

ROB. A. MAIR, Trustee.

Glasgow, 27th April 1876.

I WILLIAM BROWN, Accountant in Glasgow, Trustee on the Sequestrated Estate of JOHN SHANKS, Brassfounder and Sanitary Engineer, Tubal Foundry, Barrhead, hereby intimate that the Commissioners have audited my accounts, brought down to the 12th instant; that I have examined the claims of the several Creditors who lodged their oaths and grounds of debt on or before that date; and further, that on Tuesday the 13th June next, I will pay, at the Counting House of Moore & Brown, C.A., 166 St. Vincent Street here, an equalizing Dividend to the Creditors now ranked on the Estate who did not participate in the first Dividend, and a second Dividend to all the Creditors whose claims have been admitted.

WM. BROWN, Trustee.

166 St. Vincent Street, Glasgow,
27th April 1876.

CREDITORS on the Sequestrated Estate of J. HELLON & SON, Clothiers in Dumfries, as a Company, and of Robert Drysdale Hellon, Clothier in Dumfries, sole Partner of that Company, as such Partner, and as an Individual, will receive payment of a first and final Dividend on the 14th day of June 1876, in the Office of Messrs. Primrose & Gordon, Writers, 16 Bank Street, Dumfries.

WILLIAM TAIT, Trustee.

SEQUESTRATION of ROBERT BOUSIE ROBERTSON, Potato Merchant and Commission Agent, residing or lately residing at The Retreat, Dunbar, in the County of Haddington.

THE Trustee hereby intimates that his accounts to the 14th instant have been audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period for declaring a Dividend, and dispensed with sending circulars to the Creditors.

ROB. LYLE, Trustee.

North Berwick, 26th April 1876.

NOTICE.

THE Copartnership Business hitherto carried on by the Subscribers as Iron and Coal Merchants, and Pit-wood Importers, and Commission Merchants, Glasgow, under the Style or Firm of ALEXANDER A. ARTHUR, has been DISSOLVED as upon the 15th day of April 1876, by the retiral of the Subscriber Fergus Ferguson, Junior, from the Concern.

The Subscriber Alexander Alan Arthur will pay all debts due by, and he is alone authorized to receive all debts due to, the dissolved Concern; and the Business will be continued by him, in conjunction with Mr. John Goodwin, Junior, under the Firm of ARTHUR, GOODWIN, & COMPANY.

ALEX. A. ARTHUR.

F. FERGUSON, Jr.

DUN. MACFARLANE, Writer, Glasgow,
Witness.

JOHN S. GALBRAITH, Law-Apprentice,
Glasgow, Witness.

THE Business hitherto carried on by the Subscribers as Accountants and Property and Insurance Agents in Glasgow, under the Firm of YAIR & CUTHBERTSON, was DISSOLVED on 24th April 1876, of mutual consent. Mr. Cuthbertson will continue the Business in his own name.

A. M'D. YAIR.

MAXWELL CUTHBERTSON.

GEO. BROWN, Writer, Pollokshaws
and Glasgow, Witness.

WILLIAM GILLES, Writer, Pollok-
shaws and Glasgow, Witness.

THE Copartnership of SINCLAIR & BELL, Plumbers and Gasfitters, Sauchiehall Street, Glasgow, of which the Subscribers were the sole Partners, was this day DISSOLVED of mutual consent.

The Subscriber Thomas Bell is authorized to receive and discharge all debts due to and by the Firm, and will carry on the Business as formerly, on his own account.

THOMAS SINCLAIR.

THOMAS BELL.

R. RENTON, Writer, Glasgow, Witness.

ARCH. PATERSON, Law-Clerk, Glasgow,
Witness.

Glasgow, 26th April 1876.

THE Firm of WALLACE & M'GREGOR, Boiler-makers, Barrhead, has this day been DISSOLVED of mutual consent of the Subscribers, sole Partners thereof.

The Business will be continued by the Subscriber John Wallace under the Firm of JOHN WALLACE & COMPANY, and he is authorized to collect all debts due to the late Firm, and is to pay all its liabilities.

Glasgow, 27th April 1876.

JOHN WALLACE.

JAMES M'GREGOR.

MARTIN MACKAY, Writer, Glasgow,
Witness.

WILLIAM LUGAS, Writer, Glasgow,
Witness.