Merchant, No. 55 Constitution Street, Leith.

PETER COUPER, Accountant, Edinburgh, Trustee on the said Sequestrated Peters. on the said Sequestrated Estates, hereby intimates that at the second statutory Meeting of the Creditors, held on the 14th instant, an offer of Composition was made by the Bankrupt, with security, which offer the Creditors present unanimously entertained for consideradecided upon at a Meeting of Creditors, to be held within the Office of Messrs. Couper & Cook, Accountants, 37 George Street, Edinburgh, on Friday the 6th day of April next, at twelve o'clock noon.

PETER COUPER, Trustee.

Edinburgh, 23d March 1877.

SEQUESTRATION of JAMES JARDINE, Spirit Merchant, Kentegern Place, Great Eastern Road, Glasgow.

THE Trustee hereby calls a Special Meeting of the Creditors, to be held within the Chambers of Brown, junior, Davies, & Tait, 65 West Regent Street, Glasgow, on Monday the 2d day of April 1877, at twelve o'clock noon, to consider offer by Lessee of premises for the Trustee's interest in the Licence, also to consider the Bankrupt's interest in his father's Estate, and advise as to disposal.

WM. COUPER TAIT, Trustee.

Glasgow, 22d March 1877.

In the SEQUESTRATION of NEIL ROSS, Bottler, Dundee.

RANK YOUNG HENDERSON, Accountant, Dundee, Trustee, hereby gives notice that a first Dividend will be paid, within his Chambers, 41 Reform Street, Dundee, upon the 7th day of May 1877.

FRANK Y. HENDERSON, Trustee.

A S Trustee on the Sequestrated Estates of JAMES TOD & SON, Engineers and Machine Makers, Leith Walk, Edinburgh, as a Company, and of John Tod, residing at No. 11 Pilrig Street, Edinburgh, sole Partner thereof, as such Partner, and as an Individual, I beg to intimate that my accounts, down to 6th March 1877, have been examined and audited by the Commissioners and found to be converted. nave been examined and audited by the Commissioners and found to be correct, as also states of the funds recovered and outstanding at the same date; that I have examined the claims of the several Creditors who have lodged claims and grounds of debt on or before said 6th March 1877, and made up lists of those Creditors entitled to be ranked on the Estate, and of those whose claims have been rejected by me in whole or in part; further, that the Commissioners have set aside to pay a Dividend a sum sufficient to afford a Dividend at the rate of One Shilling per pound on the claims admitted and ranked by me if per pound on the claims admitted and ranked by me if my Deliverances are sustained. The Dividend will be paid at my Chambers here, on and after 6th May next.

WILLIAM WOOD, Trustee.

45 Frederick Street, Edinburgh, 20th March 1877.

SEQUESTRATION of PETER GRANT MAC-DONALD, Ironmonger, High Street, Inverness.

CHARLES INNES, Solicitor in Inverness, Trustee on the Sequestrated Estate of Peter Grant Mac-donald, Ironmonger, High Street, Inverness, hereby intimates that a second and final Dividend will be paid to those Creditors whose claims have been admitted by the Trustee, within the Writing Chambers of Messrs. Innes & Mackay, Solicitors, 74 Church Street, Inver-ness, on the 23d April 1877.

CHARLES INNES.

SEQUESTRATION of GEORGE HENRY EBSWORTH, In the SEQUESTRATION of ALLAN MACDOUGALL, Fishcurer, Stornoway.

JOHN NORRIE ANDERSON, Writer, Stornoway, Trustee, hereby gives notice that a first Dividend will be paid, within the County Buildings, Stornoway, upon the 31st day of March 1877.

JNO. N. ANDERSON, Trustee.

Stornoway, 14th March 1877.

SEQUESTRATION of REID BROTHERS, Warehousemen, Union Street, Glasgow, as a Company, and Morris Reid and Robert Wark Reid, both Warehousemen there, the Individual Partners of that Firm, as such Partners, and as Individuals.

THE Trustee hereby intimates that his accounts with the Company Estate, brought down to the 7th instant, have been audited by the Commissioners, and that on and after Tuesday the 8th May 1877, a second and final and equalizing Dividend will be paid from that Estate, at his Office, No. 59 St. Vincent Street, Glasgow, to those Creditors whose claims have been admitted. The Trustee further intimates that there are no funds in either of the Individual Estates. either of the Individual Estates.

JOHN WILSON, C.A., Trustee.

Glasgow, 22d March 1877.

In the SEQUESTRATION of FREDERICK WILLIAM COTTRELL, Farmer, East Camno, in the Parish of Meigle and County of Perth.

POBERT BOWER RITCHIE, Accountant in Dundee, Trustee hereby since Dundee, Trustee, hereby gives notice that a first Dividend will be paid, within the Counting House of Messrs. W. & R. Ritchie, Accountants, Dundee, upon the 9th day of May next.

ROB. B. RITCHIE, Trustee.

Dundee, 19th March 1877.

In the SEQUESTRATION of C. & A. CHRISTIE, Coal and Iron Masters, Gladsmuir, near Tranent, in the County of Haddington, and Charles Jameson Christie, Coal and Iron Master and Farmer, residing at Westbank, near Tranent, and Andrew Christie, Coal and Iron Master and Farmer, residing at Adniston, near Tranent, the Individual Partners of that Company, as such Partners, and as Individuals.

THE Trustee hereby intimates that he has had no intromissions with the funds of the Estate since last statutory period.

THOMAS S. LINDSAY, Trustee.

55 Castle Street, Edinburgh, 23d March 1877.

A LEXANDER ARCHIBALD TENNENT, Accountant, 30 John Street, Glasgow, Trustee on the Sequestrated Estate of JOHN NELSON, Baker and Grocer in Ullapool and Gairloch, hereby intimates that the Commissioners have audited his accounts, and postponed a Dividend until the recurrence of another statutory period.

ALEX. A. TENNENT, Trustee.

Glasgow, 21st March 1877.

SEQUESTRATION of RITCHIE RODGER, Civil Engineer and Shipowner, Glasgow.

THE Commissioners have audited my accounts to date, postponed the declaration of a Dividend, and dispensed with circulars to the Creditors.

ARCH. POLLOCK, Trustee.

Glasgow, 20th March 1877.