SEQUESTRATION of WALTER GARDNER, Grocer and Wine Merchant in Greenock.

UINTIN BONE, Accountant in Greenock, has been elected Trustee on the Estate; and Alexander Smith, Wholesale Grocer in Greenock, Alexander Neilson, Grain Merchant in Greenock, and James Gemmell, Wholesale Tea Merchant in Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court Buildings, Greenock, on Thursday the 14th day of March current, at eleven o'clock forenoon. The Creditors will meet in the Office of Messrs. Bone & Buchanan, Accountants, No. 2 Bank Street, Greenock, on Saturday the 23d day of March current, at twelve o'clock noon.

QUINTIN BONE, Trustee. Greenock, 4th March 1878.

SEQUESTRATION of JOHN TAIT, Hay, Straw, and Grain Merchant, 21 and 25 Greenside Street, Glasgow.

POBERT TOSH, Accountant in Glasgow, has been elected Trustee on the Estates; and William Gilchrist, Grain Merchant, Glasgow, George Richardson, Junior, Grain Merchant, Glasgow, and Peter Lennox, Contractor, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place within the Chambers of Mr. Sheriff Galbraith, County Buildings, Glasgow, on Monday the 11th day of March current, at two o'clock afternoon. The Creditors will meet in the Trustee's Chambers, 119 St. Vincent Street, Glasgow, on Friday the 22d day of March current, at eleven o'clock A.M.

Ro. Tosh, Trustee.

Glasgow, 4th March 1878.

A S Trustee on the Sequestrated Estate of HUGH ALLAN, Brick Manufacturer, residing at No. 3 Argyle Terrace, Crosshill, I hereby call a Special General Meeting of the Creditors, to be held in my Office, No. 166 St. Vincent Street, Glasgow, on Thursday the 14th day of March current, at two o'clock afternoon, for the purpose of authorizing the Trustee to sell the heritable Estate of the Bankrupt by public sale.

WM. BROWN.

Glasgow, 2d March 1878.

SEQUESTRATION of ANDREW DUNCAN, now or lately residing at No. 6 Elder Street, Edinburgh, carrying on business there as a Trunk Manufacturer and Wholesale Dealer in Leather Goods, under the Style or Firm of John Duncan & Son.

HEREBY intimate that the Commissioners have audited my accounts, brought down to 15th February last, and postponed the declaration of a Dividend, and that a Meeting of the Creditors will be held on Monday, 25th March 1878, at two o'clock P.M., within Dowell's Rooms, 18 George Street, Edinburgh, to consider as to an application for the Trustee's discharge.

George Preston, Trustee.

DAVID CRUICKSHANK, Farmer, Meft, Urquhart, Trustee on the Sequestrated Estate of JOHN STEWART, sometime Farmer at Stankhouse, Birnie, in the County of Elgin, now deceased, hereby call a Meeting of the Creditors, to be held within the City Chambers, Elgin, on Friday, 29th March current, at one o'clock afternoon, to consider an application for my discharge.

DAVID CRUICKSHANK, Trustee.

Meft, 1st March 1878.

SEQUESTRATION of ALEXANDER CAMPBELL, Junior, & COMPANY, Sheep Dip Manufacturers, Merchants, and Commission Agents, Glasgow, and Alexander Campbell, Junior, residing in Glasgow, the Individual Partner of that Company, as such Partner, and as an Individual.

TAMES HUTTON, C.A., Glasgow, Trustee on the Estate, hereby intimates that at the second General Meeting of Creditors, the Bankrupt made an offer of

Composition, with security, which was unanimously entertained for consideration; and that another Meeting of the Creditors will be held within the Chambers of M'Farlane & Hutton, C.A., 179 West George Street, Glasgow, on Thursday the 28th day of March 1878, at twelve o'clock noon, for the purpose of finally deciding on the offer and security proposed.

JAMES HUTTON, C.A., Trustee.

Glasgow, 4th March 1878.

SEQUESTRATION of SAMUEL YOUNG, Bootmaker, Murray Place, Stirling.

THE Trustee hereby intimates that an account of his intromissions with the funds of the Estate, brought down to 18th instant, has been audited and approved of by the Commissioners, and that a first and final Dividend will be paid to those Creditors whose claims have been duly lodged and sustained, within the Office of Rattray Brothers & Smith, Accountants, 54 St. Vincent Street, Glasgow, on Friday, 19th April next.

DAVID RATTRAY, Trustee.

Glasgow, 4th March 1878.

JAMES WINK, C.A., Glasgow, Trustee on the Sequestrated Estate of ROBERT SWAN & SON, Builders at Prospecthill, near Glasgow, as a Firm, and Robert Swan and James Carswell Swan, both residing at Prospecthill aforesaid, as the only Partners of that Firm, and as Individuals, hereby intimates that an account of his intromissions with the funds of the Estate, brought down to the 21st ultimo, and showing the funds recovered as at said date, has been made up and examined by the Commissioners 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 21st ultimo, and completed lists of those Creditors entitled to be ranked on the funds of said Estate; further, that a second and final Dividend will be paid to those Creditors on the Company Estate whose claims have been admitted by the Trustee, at the Chambers of Mitchell, Watson, & Wink, C.A., 75 St. George's Place, Glasgow, on Monday the 22d April next; further, the Commissioners have postponed the declaration of a Dividend on the Individual Estates of Robert Swan and James Carswell Swan, till another period, and dispensed with sending circulars to Creditors.—Of all which Notice is hereby given, in terms of the Statute.

JAMES WINK, C.A., Trustee.

Glasgow, 1st March 1878.

SEQUESTRATION of YOUNG, SON, & COMPANY, Manufacturers in Paisley, as a Company, and William Mitchell Young and Robert Stewart Young, Manufacturers there, as Partners of said Company, and as Individuals.

LEXANDER BUCHANAN M'GOWN, Accountant in Paisley, Trustee on the said Sequestrated Estates, hereby gives notice that a first and final Dividend will be paid to those Creditors whose claims have been admitted, at his Office, No. 14 Gilmour Street, Paisley, on Tuesday the 16th day of April next.

ALEX. B. M'GOWN, Trustee.

Paisley, 4th March 1878.

In the SEQUESTRATION of G. & J. GILCHRIST, Engineers and Ironfounders, Kirkintilloch, and of George Burn Gilchrist and James Gilchrist, the sole Partners of that Company, as such Partners, and as Individuals.

have audited his accounts, brought down to 16th February 1878; that an equalizing Dividend will be paid to such Creditors as have not received former Dividends, within his Chambers, 149 West George Street, on and after 17th April 1878; and that the Commissioners have postponed any further Dividend till next statutory period.

H. K. Anderson, Trustee.

Glasgow, 4th March 1878.