

**T**HE Estates of ROBERT STEWART, Merchant and Blacksmith at St. Margaret's Hope, in the Island of South Ronaldshay in Orkney, were Sequestrated on the 16th day of April 1878, by the Sheriff-Substitute of Orkney.

The first Deliverance is dated 16th April 1878.

The Meeting to elect the Trustee and Commissioners is to be held at one o'clock afternoon, on Thursday the 2d day of May, within the Sheriff Court Room, Kirkwall.

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 16th day of August 1878.

A Warrant of Protection has been granted to the Bankrupt, until the Meeting of Creditors for election of a Trustee.

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

R. S. HEDDLE, Solicitor, Kirkwall,  
Agent.

**T**HE Estates of JOHN SWANSON, Shoemaker, residing in Thurso, in the Parish of Thurso and County of Caithness, were Sequestrated on 17th April 1878, by the Sheriff of the Sheriffdom of Caithness, Orkney, and Shetland.

The first Deliverance is dated the 17th day of April 1878.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Tuesday the 30th day of April 1878, within the Royal Hotel, Thurso.

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 17th day of August 1878.

A Warrant of Protection has been granted to the Bankrupt against Arrest or Imprisonment for Civil Debt, until the Meeting of the Creditors for the election of Trustee.

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

PETER KEITH, Solicitor, Thurso,  
Agent.

**T**HE Estates of WILLIAM THOMSON, Commission Agent, Glasgow, were Sequestrated on the 20th April 1878, by the Sheriff of Lanarkshire.

The first Deliverance is dated the 20th April 1878.

The Meeting to elect the Trustee and Commissioners is to be held on the 3d day of May 1878, at twelve o'clock noon, within the Faculty Hall, Saint George's Place, 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 20th August 1878.

A Warrant of Protection has been granted to the Bankrupt.

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

WRIGHT, JOHNSTON, & MACKENZIE, Writers,  
150 St. Vincent Street, Glasgow, Agents.

**T**HE Estates of WALTER SMITH, Painter and Paperhanger, Marlborough Street, Glasgow, were Sequestrated on the 22d day of April 1878, by the Sheriff of Lanarkshire.

The first Deliverance is dated the 22d day of April 1878.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Friday the 3d day of May 1878, within the Faculty Hall, Saint George's Place, West George Street, 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 22d day of August 1878.

A Warrant of Protection has been granted to the Bankrupt.

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

THOMAS BARCLAY, Writer,  
21 Royal Crescent, Glasgow, Agent.

**T**HE Estates of JOHN STEEL, Joiner, Johnstone, were Sequestrated on the 22d day of April 1878, by the Sheriff of Renfrew and Bute.

The first Deliverance is dated the 22d day of April 1878.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on the 30th day of April 1878, within the County Hotel, County Place, Paisley.

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 22d day of August 1878.

A Warrant of Protection against Arrest or Imprisonment for Civil Debt has been granted to the Bankrupt, till the Meeting for election of Trustee.

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

WALTER HOLMES, Writer, Johnstone,  
Agent.

**T**HE Estates of JOHN HARKNESS, Printer, formerly carrying on business at 30 Hanover Street, Edinburgh, and now in South Hill Street Lane there, were Sequestrated on the 23d April 1878, by the Court of Session.

The first Deliverance is dated 23d April 1878.

The Meeting to elect the Trustee and Commissioners is to be held at one o'clock afternoon, on Tuesday the 30th day of April 1878, within Lyon & Turnbull's Rooms, 51 George Street, Edinburgh.

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 23d day of August 1878.

A Warrant of Protection has been granted to the Bankrupt, till the Meeting for 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.

CHAS. S. TAYLOR, S.S.C.,  
15 India Street, Edinburgh, Agent.

#### NOTICE.

**A** PETITION having been presented to the Lord Ordinary officiating on the Bills, at the instance of Hutton & Thomson, sometime carrying on business as Timber Merchants, Leith Walk, Edinburgh, and who are now in course of liquidation, for Sequestration of the Estates of M'KELLAR & SWAN, sometime Builders in Edinburgh and Leith, and John M'Kellar, sometime Builder there, now deceased, the sole surviving Partner at the time of his death of the said Firm of M'Kellar & Swan, his Lordship of this date granted Warrant for citing Mrs. Margaret Smith Coull or M'Kellar, widow of the said John M'Kellar, at present residing in Glasgow, and Archibald M'Kellar, Carpenter, Park Street, Glasgow, the surviving accepting Trustees and Executors of the said John M'Kellar, acting under his Trust Disposition and Settlement, dated 24th October 1876, to appear in Court on the seventh day next after citation if within Scotland, and on the twenty-first day next after citation if furth of Scotland, to show cause why Sequestration of the Estates of the said M'Kellar & Swan and John M'Kellar should not be awarded.—Of all which Intimation is hereby given.

MORTON, NELSON, & SMART, W.S.,  
Edinburgh, Agents.

19 York Place, Edinburgh,  
22d April 1878.

**I** NEIL MORISON, residing at Aintuin, Tobermory, hereby intimate that I have been elected Trustee on the Sequestrated Estate of JOHN MACCOLL, Baker, Tobermory, and that the Sheriff of the County of Argyll has fixed Saturday the 27th April current, at twelve o'clock noon, for the Examination of the Bankrupt, within the Court House of Tobermory; and that a second Meeting of the Creditors will be held on Tuesday the 7th day of May next, at twelve noon, within the Court House of Tobermory; and that to entitle Creditors to participate in the first Dividend, their claims must be lodged on or before the 26th May next; and I further