DUNCAN MACKINTOSH, Commission Agent, Inverness, Trustee on the Sequestrated Estate of JAMES CAMERON, Farmer, Glenlia, in the Parish of Boleskine and County of 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 Royal Bank of Scotland, Inverness, on the 23d day of March next.

D. MACKINTOSH, Trustee.

5th February 1881.

A LEXANDER TOSH, Accountant, Dundee, Trustee on the Sequestrated Estate of JAMES SMART, Builder, Meigle, hereby intimates that an account of his intromissions with the funds of the Estate, brought down to 21st ultimo, has been audited by the Commissioners in terms of the Statute, and that a first and final Dividend will be paid, within his Office, No. 11 Reform Street, Dundee, on and after Tuesday the 22d March next, to those Creditors whose claims have been duly lodged and admitted by the Trustee.

ALEXANDER TOSH, Trustee.

Dundee, 5th February 1881.

THOMAS JACKSON, Chartered Accountant, Glasgow, Trustee on the Sequestrated Estate of WILLIAM SINCLAIR, Draper, East Linton, in the County of Haddington, hereby intimates that an account of his intromissions with the funds of the Estate, brought down to the 22d ultimo, has been examined and docqueted by the Commissioners; further, that on and after Wednesday, 23d March 1881, a third and final Dividend will be paid, within the Chambers of Messrs. Thomson, Jackson, Gourlay, & Taylor, C.A., 24 George Square, Glasgow, to those Creditors whose claims have been lodged with and admitted by the Trustee.

THO. JACKSON, C.A., Trustee.

24 George Square, Glasgow, 5th February 1881.

SEQUESTRATION of ANDREW HOOD & COM-PANY, Commission Agents and Tweed Merchants, 39 Union Street, Inverness, and Andrew Hood, 39 Union Street, Inverness, the only Partner of said Firm, as such Partner, and as an Individual.

THE Trustee hereby intimates that an account current of his intromissions with the funds of the Estate, brought down to the 21st day of January last, has been audited by the Commissioners in terms of the Statute; further, that on and after Tuesday the 22d day of March next, within the Chambers of Thomson, Jackson, Gourlay, & Taylor, C.A., 24 George Square, Glasgow, a second and final Dividend will be paid to those Creditors whose claims have been admitted by the Trustee.

THO. JACKSON, C.A., Trustee.

24 George Square, Glasgow, 7th February 1881.

LEXANDER THOMSON, Saddlers' Ironmonger,
Lawnmarket, Edinburgh, Trustee on the Sequestrated Estates of P. & M. SINCLAIR, Saddlers at Crieff and Comrie, and Peter Sinclair, Saddler, Crieff, and Mungo Sinclair, Saddler, Comrie, the Individual Partners of that Company, as Partners thereof, and as Individuals, hereby intimates that his accounts with the Estates, brought down to 21st ultimo, have been audited by the Commissioners; that he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the said 21st ultimo, and prepared lists of the Creditors entitled to be ranked on the funds of the said Estates; further, that a first Dividend will be paid to those Creditors whose claims upon

said Company of P. & M. Sinclair have been admitted, within the Branch at Crieff of the North of Scotland Bank, on the 22d day of March next; and further, that as regards the Individual Estates of the said Peter Sinclair and Mungo Sinclair, the Commissioners have postponed a Dividend till the recurrence of another statutory period.

AL. THOMSON, Trustee.

Edinburgh, 4th February 1881.

CARDEN MILNE HOSSACK, Solicitor in Banff,
Trustee on the Sequestrated Estate of ALEXANDER WATSON, Painter and Decorator, Turriff,
hereby intimates that a Dividend will be paid to those
Creditors whose claims have been admitted by the
Trustee, at his Office in Banff, on the 21st day of April
next.

GARDEN M. HOSSACK, Trustee.

Banff, 4th February 1881.

SEQUESTRATION of JOHN THOMSON & SONS, Agricultural Merchants and Manure Manufacturers, Glasgow, and William Garth Thomson, the sole Partner of said Firm, as such Partner, and as an Individual.

brought down to the 23d ultimo, have been audited by the Commissioners, and that on and after Thursday the 24th day of March 1881, there will be paid, within the Chambers of Thomson, Jackson, Gourlay, & Taylor, Chartered Accountants, 24 George Square, Glasgow, an equalizing and second Dividend to the Creditors whose claims have been admitted since last period, and a second Dividend to those who participated before.

JNO. GOURLAY, C.A., Trustee.

Glasgow, 7th February 1881.

SEQUESTRATION of WILLIAM BARR COCKBURN, Spirit Merchant, 55 London Street, Glasgow.

AVID BIRD, Chartered Accountant, Glasgow, Trustee on the Sequestrated Estate of the said William Barr Cockburn, hereby intimates that the Sheriff of Lanarkshire has accelerated payment of the first Dividend under this Sequestration, by authorizing the same to be made on the expiration of four months from the date of the Deliverance actually awarding Sequestration; and that accordingly the oaths and grounds of debt of the Creditors must be duly lodged with the Subscriber on or before the 24th March 1881, in order to participate in said Dividend, in terms of the Bankruptcy (Scotland) Act, 1856.

DAVID BIRD, Jr., Trustee.

SEQUESTRATION of ALEXANDER DICKSON, sometime Baker in Stirling's Road, Glasgow, now residing in Ayr.

Glasgow, Trustee on the Sequestrated Estate of Alexander Dickson, sometime Baker in Stirling's Road, Glasgow, now residing in Ayr, hereby intimates that the Sheriff of Lanarkshire has accelerated payment of the first Dividend under this Sequestration, by authorizing the same to be made on the expiration of four months from the date of the Deliverance actually awarding Sequestration; and that accordingly the claims of the Creditors must be duly lodged with the Subscriber on or before the 29th day of March 1881, in order to participate in said Dividend.

WILLIAM MUDIE, Junr., Trustee.

22 Renfield Street, Glasgow, 4th February 1881.