turer, Kinross, have been elected Commissioners. The Examination of the Bankrupts will take place within the Sheriff Court House, Kirkealdy, on Wednesday the 25th day of January 1882, at two o'clock afternoon. The Creditors will meet in the George Hotel, Kirkealdy, on Saturday the 4th day of February 1882, at twelve o'clock

THOS. IRELAND, Trustee.

Dundee, 16th January 1882.

SEQUESTRATION of ROBERT BRYCE, Innkeeper, Whitburn.

JAMES PEARSON CALLUM, Chartered Accountant, Edinburgh, has been elected Trustee on the Estate; and John Usher, Spirit Merchant, Edinburgh, Andrew Drybrough, Brewer, Edinburgh, and Archibald Smith, of Robin, M'Millan, & Company, Brewers, Edinburgh, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, Linlithgow, on Thursday the 26th day of January 1882. Linlithgow, on Thursday the 26th day of January 1882, at one o'clock afternoon. The Creditors will meet in the Trustee's Chambers, No. 11 York Buildings, Edinburgh, on Friday the 3d day of February next, at one o'clock

An offer of Composition of Two Shillings per pound, with security, has been made by the Bankrupt, and was entertained for consideration by the Creditors at the Meeting for the election of Trustee, and will be decided upon at the Meeting to be held after the Examination of the Bankrupt, at the time and place above specified.

JOHN FERGUSON, Solicitor, Linlithgow, Agent for Trustee.

WILLIAM CAIRNS, Bank Agent, Gatehouse, Trustee on the Sequestrated Estate of WILLIAM HENRY, Saddler in Gatehouse, hereby calls a Meeting of the Creditors, to be held within his Office at Gatehouse, on Saturday the 11th day of February next, at twelve o'clock noon, to consider as to an application to be made for the Trustee's discharge.

WM. CAIRNS, Trustee.

Gatehouse, 14th January 1882.

In the SEQUESTRATION of MATTHEW & THEIL-MANN, Merchants, carrying on business at 40 Union Street, Glasgow, and 20 Baltic Street, Leith, and Thomas Matthew, residing at Elderslie House, Renfrewshire, and Robert Hardie, residing at 9 Hermitage Place, Leith, the Individual Partners of that Company, as such Partners, and the said Robert Hardie as an Individual.

TAMES WYLLIE GUILD, Chartered Accountant, Glasgow, Trustee, hereby gives notice that there will be paid, within his Counting House, 65 St. Vincent Street, Glasgow, upon Wednesday the 1st day of March next, a final and further partially equalizing Dividend to those Creditors of the Company whose claims have been admitted but who did not participate in the first division.

J. WYLLIE GUILD, Trustee.

Glasgow, 16th January 1882.

SEQUESTRATION of HUGH MATHIESON.

AS Trustee on the Sequestrated Estate of Hugh Mathieson, Boot and Shoe Manufacturer, Glasgow, I hereby intimate that an account of my intromissions with the funds of the Estate, brought down to the 1st instant, and states of the funds recovered, and of those outstanding as at the same date, have been made up and examined by the Commissioners on said Estate in terms of the Statute; that I have examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the 1st instant, and completed lists of those Creditors entitled to be

ranked on the funds of the said Estate; further, that a first Dividend of Two Shillings per pound will be paid to those Creditors whose claims have been admitted by the Trustee, at the Counting House of Cherry & Macgregor, No. 67 West Nile Street, Glasgow, on Thursday the 2d day of March 1882.

WILLIAM CHERRY, Trustee.

67 West Nile Street, Glasgow, 12th January 1882.

In the SEQUESTRATION of POTTER, WILSON, & COMPANY, Merchants in Glasgow, and of Lewis Potter, Cuningham Smith, and John Alexander Potter, all Merchants in Glasgow, the Individual Partners of that Company, as such Partners, and as Individuals.

THE Trustee hereby intimates that accounts of his intromissions with the funds of the Estates of Potter, Wilson, & Company, and Lewis Potter, brought down to the 1st instant, have been examined by the Commissioners in terms of the Statute, and that they have postponed the declaration of a Dividend until the recurrence of another statutory period.

J. WYLLIE GUILD, Trustee.

65 St. Vincent Street, Glasgow, 16th January 1882.

NOTICE

TO THE CREDITORS OF

DANIEL SWANSON, Saddler and Coachbuilder in Thurso.

ETER KEITH, Solicitor in Thurso, Trustee on the Sequestrated Estate of the said Daniel Swanson, hereby intimates that his intromissions with the funds of the Estate from the 15th July 1881 have been audited by the Commissioners, who have postponed a Dividend until the requirement of another states. the recurrence of another statutory period, and have dispensed with sending circulars to the Creditors; of all which Notice is hereby given, in terms of the Statute.

PETER KEITH.

Thurso, 10th January 1882.

TO THE CREDITORS ON

The Sequestrated Estates of Messrs. ALEXANDER THOMSON & SON, Gunmakers, Edinburgh, and William James Fraser Thomson, sole Partner thereof, as such, and as an Individual.

DY virtue of an Order of the Sheriff-Substitute of Mid-Lothian, William James Fraser Thomson, above designed, hereby intimates that he has presented a Petition to the Sheriff of the Lothians at Edinburgh, to be finally discharged of all debts contracted by him before the date of the Sequestration of his Estates, in terms of the Statute.

W. J. F. THOMSON.

Edinburgh, 14th January 1882.

THE Subscribers, sole Partners of ALLAN & COLTHART, Wrights and Builders in Glasgow, have DISSOLVED PARTNERSHIP as on 1st January

WM. ALLAN. ROBERT COLTHART.

JAMES MACDONALD, Writer, Glasgow, Witness. JOHN M. TAIT, Law-Clerk, 68 Bath Street, Glasgow, Witness.