the estate and effects of the said insolvent under the said Petition, pursuant to the Acts of Parliament made and now in force relating to insolvents.

EBENEZER LUDLOW, Serjeant at Law, one of Her Majesty's Commissioners authorized to act under a Petition of Insolvency, presented by James Frewin, will sit on the 19th day of March next, at twelve o'clock at noon precisely, at the Liverpool District Court of Bankruptcy, at Liverpool, to Audit the Accounts of the Assignces of the estate and effects of the said insolvent under the said Petition, pursuant to the Acts of Farliament made and now in force relating to insolvents.

BENEZER LUDLOW, Serjeant at Law, one of Her Majesty's Commissioners authorized to act under a Petition of Insolvency, presented by Thomas Lucas, will sit on the 19th day of March next, at twelve o'clock at noon precisely, at the Liverpool District Court of Bankruptcy, at Liverpool, in order to Audit the Accounts of the As-signees of the estate and effects of the said insolvent under the said Petition, pursuant to the Acts of Parliament made and now in force relating to insolvents.

JOHN BALGUY, Esq. one of Her Majesty's Com-missioners authorized to act under a Petition of In-solvency, bearing date the 23d day of January 1846, pre-sented by Elijah Mayer, of 'Iunstall, in the county of Stafford, Retailer of Beer and Hair Dresser, will sit on the 20th day of March next, at eleven of the clock in the forenoon precisely, at the Birmingham District Court of Bankruptcy, at Birmingham, in order to Audit the Accounts of the Assignees of the estate and effects of the said insolvent under the said Petition, pur-suant to the Acts of Parliament made and now in force suant to the Acts of Parliament made and now in force relating to insolvents.

THE estates of James Allan, junior, Merchant, Kilwin-

L info, in the county of Ayr, were sequestrated on the 22d of February 1847. The first deliverance is dated 22d February 1847. The meeting to elect Interim Factor is to be held, at three o'clock afternoon, on Wednesday the 3d day of March 1847, within the King's Arms Inn, Irvine; and the meeting to elect the Trustee and Commissioners is to be held, at three o'clock afternoon, on Wednesday the 24th day of

March 1847, within the same place. A composition may be offered at this latter 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 1847.

All future advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

JA. PEDDIE, W.S. 36, Albany-street, Edinburgh, Agent.

Edinburgh, February 23, 1847.

THE estates of Alexander Neish, Manufacturer, some-time residing in Duridan time residing in Dundee, now deceased, were se-questrated on the 23d day of February 1847. The first deliverance is dated the 26th December 1846.

The first deliverance is dated the 26th December 1840. The meeting to elect Interim Factor is to be held, at one o'clock afternoon, on Thursday the 4th day of March 1847, within the writing-chambers of John William Thom-son, Writer, Castle-street, Dundee; and the meeting to elect the Trustee and Commissioners is to be held, at one o'clock afternoon, on Thursday the 1st day of April 1847, within the same place.

A composition may be offered at this latter 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 1847.

All future advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

JOHN SMITH JOHNSTON, S.S.C. Agent. 21, Northumberland-street.

Chambers, 35; Queen-street, February 23, 1847. THE estates of Inglis and Knox, Merchants, in Glasgow, as a Company, and of Alexander Inglis and Henry Knox, Merchants there, the sole Individual Partners of that Company, as such Partners and as Individuals, were se-questrated on the 23d day of February 1847. The first deliverance is dated the 23d February 1847.

The first deliverance is dated the 23d February 1847. The meeting to elect one Interim Factor or separate In-terim Factors is to be held, at one o'clock afternoon, on Thursday the 4th day of March 1847, within the chambers of William Steele, junior, Writer, No. 6, South Hanover-street, Glasgow; and the meeting to elect one Trustee or separate Trustees, or Trustees in succession, and Com-missioners is to be held, at one o'clock afternoon, on Thursday the 1st day of April 1847, within the said chambers, No. 6, South Hanover-street, Glasgow, A composition may be offered at this latter meeting; and to entitle creditors to the first dividend, their oaths 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 1847.

All future advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

SMITH and KINNEAR, W.S. Agents.

THE estates of Robert Frame, Omnibus and Minibus, Proprietor, in Glasgow, were sequestrated upon the 23d day of February 1847.

The first deliverance is dated the 23d February 1847.

The meeting to elect Interim Factor is to be held, on Friday the 5th day of March next, at two o'clock afternoon, within the writing-chambers of William Steele, junior, No. 6, South Hanover-street, Glasgow; and the meeting to elect the Trustee and Commissioners is to be held, on Friday the 26th day of said month of March next, at two o'clock afternoon within the same Dece

at two o'clock afternoon, within the same place. A composition may be offered at this latter 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 1847.

All future advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

ROBERT DOUIE, S.S.C. 13, Young-street, Edinburgh, Agent.

THE estates of Malcolm Macleod, Merchant and Commission Agent, in Glasgow, were sequestrated on the 23d day of February 1847.

The first deliverance is dated the 23d February 1847.

The first deliverance is date in Factor is to be held, within the writing-chambers of William Steele, junior, No. 6, South Hanover-street, Glasgow, on Friday the 5th No. 6. South Hanover-street, Glasgow, on Friday the 5th of March next, at twelve o'clock at noon; and the meeting to elect the Trustee and Commissioners is to be held, within the same place, on Friday the 25th day of said month of March next, at twelve o'clock at noon. A composition may be offered at this latter 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 1847

day of August 1847.

All future advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

ROBERT DOUIE, S.S.C. 13, Young-street, Edinburgh, Agent.

THE estates of James Cargill Guthrie, Coal Merchant, in Dundee, were sequestrated on the 22d day of February 1847

The first deliverance is dated the 22d February 1847.

The meeting to elect Interim Factor is to be held, at one o'clock afternoon, on Saturday the 6th day of March next, 1847, within the Royal Hotel, Dandee; and the meeting to elect the Trustee and Commissioners is to be

held, at one o'clock afternoon, on Saturday the 3d day of April next, 1847, within the Royal Hotel, Dundee. A composition may be offered at this latter meeting; and to entitle creditors to the first dividend, their oaths and grounds of debt must be lodged on or hefore the 28d day of August 1847.