

**T**HEOPHILUS HASTINGS INGRAM, Esq., Judge of the County Court of Cumberland at Carlisle, authorised to act under a Petition of Insolvency, presented by James Watson Kekwick, of the city of Carlisle, in the county of Cumberland, Mechanical Dentist, will sit on the 12th day of November next, at twelve o'clock at noon, at the Court House in Carlisle, in order to Audit the accounts of the assignee 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; and the said Judge will also sit on the 31st day of December next, at ten o'clock in the forenoon, at the same place, to make a Dividend of the estate and effects of the said insolvent; when and where the creditors who have not already proved their debts are to come prepared to prove the same, or they will be excluded the benefit of the said Dividend. And all claims not then proved will be disallowed.

**T**HE estates of John Edward Almond, Mourning Warehouseman, North Bridge, Edinburgh, were sequestrated on 26th October, 1863, by the Sheriff of the county of Edinburgh.

The first deliverance is dated the 26th October, 1863.

The meeting to elect the Trustee and Commissioners is to be held at two o'clock afternoon, on Wednesday, the 4th day of November, 1863, within Dowells and Lyon's Sale Rooms, No. 18, 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 27th day of February, 1864.

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.

J. and R. MACANDREW, W.S., Agents,  
33, Dublin-street, Edinburgh.

**T**HE estates of David Dalgleish, Flesher, No. 15, Bread-street, Edinburgh, were sequestrated on 24th October, 1863, by the Court of Session.

The first deliverance is dated the 24th October, 1863.

The meeting to elect the Trustee and Commissioners is to be held at one o'clock, on Tuesday, the 3rd day of November, 1863, within the Rooms of Smith and Philpot, 79, 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 24th day of February, 1864.

The Sequestration has been remitted to the Sheriff-Court of Edinburghshire.

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.

D. CURROR, S.S.C., Agent,  
54, Northumberland-street, Edinburgh.

**T**HE estates of George Shand, Shipowner and Harbour Master, at Lossiemouth, in the county of Elgin, were sequestrated on the 23rd day of October, 1863, by the Sheriff of Banff, Elgin, and Nairn.

The first deliverance is dated the 23rd day of October, 1863.

The meeting to elect the Trustee and Commissioners is to be held at one o'clock, afternoon, on Friday the 6th day of November, 1863, within the Gordon Arms Hotel, in Elgin.

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 23rd day of February, 1864.

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.

WM. SKINNER, Agent,  
Writer in Elgin.

**T**HE estates of William Mathison, Grocer, residing in Stranraer, were sequestrated on the 23rd day of October, 1863, by the Sheriff of Wigton and Kirkcudbright.

The first deliverance is dated the 23rd day of October, 1863.

The meeting to elect the Trustee and Commissioners is to be held at twelve o'clock, on Thursday, the 5th day of November, 1863, within the George Hotel, George-street, Stranraer.

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 24th day of February, 1864.

A Warrant of Protection has been granted.

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

WILLM. SHAW, Writer, Stranraer,  
Agent.

Stranraer, October 24, 1863.

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