reporting that so much of the property of the bankrupt as could, according to the joint opinion of himself and the Committee of Inspection, thereunto annexed in writing under their hands, be realized without needlessly protracting the bankuptey, had been realized, as shown by the state-ment thereunto annexed, but from insufficiency of the assets no dividend had been paid, the Court being satisfied thereof, doth order and declare that the bankruptcy of the said Berthold Heinemann has closed.—Given under the Seal of the Court this 7th day of January, 1881.

THE estates of John M'Kinnon, Butcher, late Williamstreet, now residing at Caledonian-place, Edinburgh, were sequestrated on the 4th day of January, 1881, by the Sheriff of Midlothian and Haddington.

The first deliverance is dated the 4th day of January,

The meeting to elect the Trustee and Commissioners is to be held at one o'clock, afternoon, on Saturday, the 15th day of January, 1881, within Young's Hotel, Cockburnstreet, 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 4th day of May,

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

JOHN M'KINNON, Petitioner.

HE estates of Paul Sivel, Watchmaker and Jeweller, Dalbeattie, were sequestrated on the 7th day of January, 1881, by the Sheriff of Dumfries and Galloway, at Kirkeudbright.

The first deliverance is dated the 7th day of January,

The meeting to elect the Trustee and Commissioners is to be beld at two o'clock, afternoon, on Thursday, the 20th day of January, 1831, within the Maxwell Arms Hotel, Dalbeattie.

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 7th day of May,

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

JAMES LITTLE, Solicitor, Dalbeatie, Agent.

In the London Bankruptcy Court.

Pursuant to the Bankruptcy Repeal and Insolvent Court Act, 1869, and the several Acts for the Relief of Insolvent Debtors in England.

INSOLVENCY DIVIDENDS.

- A Fifth Dividend of one shilling and sexpence in the pound is now payable to the creditors of Edward Arundel Verity, late of Westhead, near Ormskirk, Lancashire, Clerk in Holy Orders.
- A Fifth Dividend of one shilling and four pence in the pound is now payable to the creditors of William Holmes Turner, late of Seymour-street, Liverpool, Lancashire, Paymaster, Royal Navy.

Apply at the Provisional Assignee's Office, Portugal-street, Lincoln's-inn, London, between the hours of eleven and two on Wednesdays.

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