

the Chambers of Mr. Sheriff Guthrie, County Buildings, Glasgow, on Tuesday the 30th day of December current, at eleven o'clock forenoon. The Creditors will meet within the Office of the said John Wilson Bain at No. 22 Saint Enoch Square, Glasgow, on Friday the 9th day of January 1891, at twelve o'clock noon.

J. WILSON BAIN, Trustee.

Glasgow, 22nd December 1890.

JAMES MUIR, Chartered Accountant in Glasgow, Trustee on the Sequestrated Estate of **ROBERT HANNAN**, Merchant in Glasgow, trading under the Firm of **ROBERT HANNAN & COMPANY**, of which Company he was sole Partner, as such Partner, and as an Individual, hereby calls a Meeting of the Creditors, to be held within the Counting House of Messrs. Kerr, Andersons, Muir, & Main, No. 149 West George Street, Glasgow, on Wednesday the 31st day of December 1890, at twelve o'clock noon, for the purpose of removing **Hormann Moritz**, sometime Merchant in Glasgow, whose present residence is unknown, and **Robert Henderson**, sometime Iron Manufacturer, Coatbridge, who is now resident in the United States of America, from their offices of Commissioners on the said Sequestrated Estate, and of electing other Commissioners in their places.

JAMES MUIR, C.A., Trustee.

Glasgow, 22nd December 1890.

In the SEQUESTRATION of **WILLIAM M'NAIR**, Farmer, Darrockstock Farm, Paisley.

ROBERT GRAHAM ABERCROMBIE, C.A., High Street, Paisley, hereby intimates that the Sheriff of Renfrew and Bute has accelerated the payment of the first Dividend in this Sequestration, by authorising 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 must be duly lodged with the Subscriber on or before the 17th day of January 1891, in order to participate in the said Dividend.

ROBERT GRAHAM ABERCROMBIE, C.A., Trustee.

Paisley, 23rd December 1890.

In the SEQUESTRATION of **JOHN ALEXANDER ROBERTSON**, Ironmonger, Glasgow, and carrying on business at 41 Union Street and 104 Great Western Road there, under the Firm of **HENDRY & MENZIES**, of which he is sole Partner.

JOHN MACLAY MURRAY, Chartered Accountant, Glasgow, Trustee, hereby gives notice that a further Dividend will be paid within the Chambers of Messrs. Dunlop & Murray, C.A., 82 West Regent Street, Glasgow, upon the 27th day of January 1891, to those Creditors whose claims have been duly lodged and admitted.

JOHN M. MURRAY, Trustee.

Glasgow, 20th December 1890.

SEQUESTRATION of **JAMES HIGGINS**, Cab Proprietor, Fountainbridge, and also carrying on business as **J. & J. HIGGINS**, Contractors, Gilmore Park, Edinburgh.

THE Trustee hereby intimates that an account of his intromissions, brought down to the 6th instant, has been audited by the Commissioners; further, that a first and final Dividend will be paid within the Trustee's Chambers, No. 30 Hanover Street, Edinburgh, on 6th February 1891.

J. PEARSON CALLUM, C.A., Trustee.

SEQUESTRATION of **WILLIAM C. MILLER & COMPANY**, Ship Brokers and Coal Exporters, 2 Commercial Street, Leith, as a Company, and **William Cousins Miller**, the sole Partner of that Company, as such Partner, and as an Individual.

THE Trustee hereby intimates that an account of his intromissions with the funds of the Estate, brought down to 6th instant, has been audited by the Commissioners, who have declared equalising and second and final Dividends, payable within the Chambers of Messrs. Walker & White, C.A., 30 St. Andrew Square, Edinburgh, on and after the 7th day of February 1891.

JOHN WALKER, C.A., Trustee.

Edinburgh, 22nd December 1890.

SEQUESTRATION of **WINGATE, BIRRELL, & CO.**, Marine Insurance Brokers, Underwriters, and Shipowners in Glasgow, as a Company, and **Walter Birrell** and **James Aitken Birrell**, both Marine Insurance Brokers, Underwriters, and Shipowners in Glasgow, as such Partners, and as Individuals.

THE Trustee hereby intimates that his accounts, brought down to the 7th instant, have been audited by the Commissioners in terms of the Statutes; further, that on and after Monday the 9th day of February 1891, within the Chambers of Thomson, Jackson, Gourlay, & Taylor, C.A., 24 George Square, Glasgow, there will be paid an equalising and a fourth and final Dividend from the Company Estate, and also equalising and fourth and final Dividends from the Individual Partners' Estates to those Creditors whose claims have been duly lodged and admitted.

JNO. GOURLAY, C.A., Trustee.

24 George Square, Glasgow,
22nd December 1890.

SEQUESTRATION of **GIBSON CRAIG SMITH**, Iron-founder, formerly a Partner of **GEORGE SMITH & COMPANY**, Sun Foundry, Glasgow, now at the Rising Sun Foundry, Shettleston, and residing at Hillside House, Partickhill.

ROBERT REID, Chartered Accountant, Glasgow, the Trustee, hereby intimates that his accounts, brought down to 5th instant, have been audited by the Commissioners, and that on the 6th day of February 1891, there will be paid, within the Office of Reid & Mair, C.A., 40 St. Vincent Place, Glasgow, an equalising and a second and final Dividend to the Creditors entitled thereto.

ROBERT REID, C.A., Trustee.

Glasgow, 22nd December 1890.

In the SEQUESTRATION of **G. & J. MOWAT**, Ironmongers, sometime carrying on business at 10 King Street, Aberdeen, and of **John Mowat**, carrying on business at 31 Union Street, Aberdeen.

ALEXANDER DUFFUS, Advocate in Aberdeen, Trustee, hereby gives notice that a second and final Dividend will be paid within his Office, No. 137 Union Street, Aberdeen, upon the 6th day of February 1891.

ALEX. DUFFUS, Trustee.

Aberdeen, 19th December 1890.

In the SEQUESTRATION of **JAMES MUIR**, Contractor, Glasgow.

JOHN WISHART, Accountant, Glasgow, Trustee, hereby gives notice that a first Dividend will be paid within his Counting House, 116 St. Vincent Street, Glasgow, upon the 9th day of February next.

JNO. WISHART, Trustee.

Glasgow, 20th December 1890.