SEQUESTRATION of WALTER WATSON, sole Partner of and trading as WATSON & COMPANY, Furniture Dealers, 19 and 21 Eglinton Street, Glasgow.

WILIAM PURVES OLIVER, Accountant, Glasgow, have been elected Trustee on the Estate; and John Wardrop, Commission Agent, Glasgow, William Barbour, Flock Manufacturer, Glasgow, and William Gibson, Cabinetmaker, Beith, have been elected Commissioners. The Examination of the Bankrupt Commissioners. The Examination of the Bankrupt will take place within the Chambers of Mr. Sheriff Guthric, County Buildings, Wilson Street, Glasgow, on Wednesday the 4th day of May 1892, at eleven o'clock forenoon. The Creditors will meet in the Chambers of Messrs. W. P. Oliver & Company, Accountants, 75 Buchanan Street, Glasgow, on Monday the 16th day of May 1892, at twelve o'clock noon.

W. P. OLIVER, Trustee.

75 Buchanan Street, Glasgow, 25th April 1892.

SEQUESTRATION of HENRY JOHN SUTTON MATTHEW, residing at Roxburgh Cottage, Bothwell, in the County of Lanark.

well, in the County of Lanark.

A RCHIBALD MACRAE, Accountant, Buchanan Street, Glasgow, has been elected Trustee on the Estate; and Thomas Dobbie, a Partner of Henry Burton & Company, Buchanan Street, Glasgow, Frederick David Rait, a Partner of the Firm of D. C. Rait & Sons, Buchanan Street, Glasgow, and John Young, Farmer, Greenlees, Cambuslang, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, Almada Street, Hamilton, on Tuesday the 3rd day of May next, at eleven o'clock forenoon. The Creditors will meet within the Chambers of Messrs. Macrae & Mason, Accountants, 75 Buchanan Street, Glasgow, on Wednesday the 11th day of May next, at two o'clock afternoon. An offer of Composition of Six Shillings and Eightpence per pound, payable in cash on Bankrupt's discharge being granted, was made by the Bankrupt at the first General Meeting of Creditors, and the Creditors present and represented at said Meeting unanimously resolved to entertain said offer. The offer will be decided on at this Meeting. ARCHD, MACRAE, this Meeting.

Glasgow, 25th April 1892.

A S Trustee on the Sequestrated Estates of LAUR-ENCE BORTHWICK, Crown Hotel, Lockerbie, I have to intimate that a General Meeting of the Creditors will be held within the Chambers of Messrs. Romanes & Munro, C.A., 46 Hanover Street, Edinburgh, on Tuesday the 17th day of May next, at eleven o'clock forenoon, for the purpose of considering an application to be made for my discharge as Trustee.

CHARLES S. ROMANES, C.A.

Edinburgh, 21st April 1892.

Trustee on the Sequestrated Estate of WILLIAM WELSH, Wright, Port-Dundas, Glasgow, sometime carrying on business under the Firm of R. STIRRAT & COMPANY, Wrights, Port-Dundas, Glasgow, hereby calls a Meeting of the Creditors, to be held within the Chambers of Messrs. George & Richard M'Culloch, Accountants, 51 West Regent Street, Glasgow, on Monday the 23rd day of May 1892, at eleven o'clock forenoon, to consider as to an application to be made for the Trustee's discharge. the Trustee's discharge.

RICHD. M'CULLOCH, Trustee.

Glasgow, 25th April 1892.

A LEXANDER SUTHERLAND, S.S.C., Wick, Trustee on the Sequestrated Estates of MACKAY BROTHERS, Fish Curers, Pulteneytown, Wick, and

Daniel Mackay, Fish Curer there, the sole Partner of the said Firm of Mackay Brothers, hereby calls a Meeting of the Creditors, to be held within his Chambers, Bridge Street, Wick, on Thursday the 19th day of May 1892, at one o'clock P.M., to consider as to an application to be made for the Trustee's discharge.

ALEXANDER SUTHERLAND, Trustee.

Bridge Street, Wick, 20th April 1892.

In the SEQUESTRATION of KINLOCH, CAMPBELL, & COMPANY, Commission Merchants and Agents, 35 Robertson Street, Glasgow, and James Wright Campbell, Commission Merchant and Agent, 35 Robertson Street there, the sole known Partner of said Kinloch, Campbell, & Company, as such Partner, and as an Individual.

1HE Trustee hereby intimates that the Commissioners have audited his accounts of intromissions with the A have audited his accounts of infromissions with the funds of the Estate, brought down to the 11th instant, and that a second and final Dividend will be paid within the Chambers of M'Clelland, Mackinnon, & Company, C.A., 115 St. Vincent Street, Glasgow, on Monday the 13th June 1892, to those Creditors whose claims have been duly lodged and admitted.

CHARLES KER.

CHARLES KER.

Glasgow, 25th April 1892.

In the SEQUESTRATION of ROBERT FRATER, Farmer, Law of Blackcraig, Linlithgowshire.

HAMILTON BUCHANAN, C.A., Trustee, hereby intimates that a first Dividend will be paid at his Chambers, No. 8 York Place, Edinburgh, on the 20th day of June 1892.

J. HAMILTON BUCHANAN, Trustee.

Chambers, S York Place, Edinburgh, 26th April 1892.

SEQUESTRATION of JAMES CUTHBERTSON, Shipbroker, Leith, but who is believed to be at present furth of Scotland.

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 postponed the declaration of a Dividend until the recurrence of another statutory period.

WM. GREENHILL, Trustee.

6A George Street, Edinburgh.

OHN WISHART, Accountant in Glasgow, Trustee on the Sequestrated Estate of WILLIAM TODD, Contractor, Peel Street, Partick, hereby intimates that the Commissioners have postponed the declaration of Dividend until the recurrence of another statutory period.

JNO. WISHART, Trustee.

157 West George Street, Glasgow, 22nd April 1892.

SEQUESTRATION of J. & E. COSSAR, Drapers and Furniture Dealers, 29 Quarry Street, Hamilton.

THE Trustee hereby intimates that the accounts of his intromissions, brought down to the 7th current, have been audited by the Commissioners, who have postponed the declaration of a Dividend till the recurrence of another statutory period.

THOMAS SMITH, C.A., Trustee.

137 West George Street, Glasgow, 25th April 1892.