

SEQUESTRATION of FREDERICK THOMSON,  
Grocer, 319 Gallowgate, Glasgow.

**A**LFRID ALISON TODD, C.A., Glasgow, Trustee, hereby calls a General Meeting of Creditors, to be held within the Chambers of Dunn & Todd, C.A., 104 West George Street, Glasgow, on Friday, 5th February 1897, at twelve o'clock noon, to consider as to an application to be made for the Trustee's discharge.

ALFRID A. TODD, Trustee.

Glasgow, 7th January 1897.

SEQUESTRATION of CHARLES HENRY AUGUSTE  
GOURGEANDÉ, Restaurateur, 32A Castle Street,  
Edinburgh.

**C**HARLES JOHN MUNRO, C.A., Edinburgh, Trustee in the above Sequestration, hereby intimates that the Sheriff of the Lothians and Peebles at Edinburgh has accelerated payment of the first Dividend under this Sequestration, and that the claims of the Creditors must be duly lodged with me on or before the 2nd day of March 1897, in order to participate in said Dividend.

CHARLES J. MUNRO, C.A., Trustee.

50 Frederick Street, Edinburgh,  
12th January 1897.

In the SEQUESTRATION of WILLIAM HENRY  
SOPER, formerly Carpenter in Her Majesty's  
Training Ship "Caledonia," lately residing at Spring-  
well Terrace, South Queensferry, now believed to be  
in New Zealand, or elsewhere furth of Scotland.

**G**EORGE ANDERSON, C.A., Edinburgh, Trustee, hereby intimates that a first Dividend will be paid within the Chambers of James Anderson, Solicitor, 55 York Place, Edinburgh, upon the 26th day of February 1897.

GEORGE ANDERSON, Trustee.

Edinburgh, 9th January 1897.

SEQUESTRATION of JAMES DENHAM DEN-  
HAM, Coachbuilder, Dalkeith and Leith.

**A**S Trustee on above Estate, I hereby intimate that an account of my intromissions with the funds of the Estate, brought down to 24th December 1896, has been made up by me and audited by the Commissioners, who have postponed the declaration of a Dividend till the recurrence of next statutory period.

JOHN JOHNSTON, C.A., Trustee.

28 Dundas Street, Edinburgh,  
12th January 1897.

SEQUESTRATION of WILLIAM KINNAIRD, Con-  
tractor, 45 Bangor Road, Leith.

**A**S Trustee on above Estate, I hereby intimate that an account of my intromissions with the funds of the Estate, brought down to 23rd December 1896, has been made up by me and audited by the Commissioners, who have postponed the declaration of a Dividend till the recurrence of next statutory period.

JOHN JOHNSTON, C.A., Trustee.

28 Dundas Street, Edinburgh,  
12th January 1897.

In the SEQUESTRATION of JOHN ROGER, Farmer,  
Clayford, Strichen, Aberdeenshire.

**J**OHN BELL, Cattle Salesman, Fraserburgh, Trustee, hereby intimates that an account of his intromissions with the funds of the Estate, brought down to 25th December 1896, and state of the funds outstanding, have been audited by the Commissioners, and that they have postponed payment of a Dividend until the recurrence of the next statutory period.

JOHN BELL, Trustee.

Fraserburgh, 8th January 1897.

In the SEQUESTRATION of JAMES FINDLAY, of  
Maryfield, Langside, near Glasgow, in the part of  
the United Kingdom called Scotland, Muslin Manu-  
facturer, now or lately a Partner of the VICTORIA  
FRILLING MANUFACTURING COMPANY, 35 Blossom  
Street, Ancoats, in the City of Manchester.

**I** CHARLES KER, Chartered Accountant, Glasgow, hereby intimate that an account of my intromissions with the funds of the Estate, brought down to 27th December 1896, has been audited by the Commissioners in terms of the Statute, and that they have postponed the declaration of a Dividend until the recurrence of another statutory period.

CHARLES KER, Trustee.

Glasgow, 11th January 1897.

In the SEQUESTRATION of CARSLAW & HENDER-  
SON, Muslin Manufacturers, Glasgow, as a Company,  
and James Findlay and John Usherwood, Muslin  
Manufacturers there, the sole Partners of that Firm,  
as such Partners.

**I** CHARLES KER, Chartered Accountant, Glasgow, hereby intimate that an account of my intromissions with the funds of the Estate, brought down to 27th December 1896, has been audited by the Commissioners in terms of the Statute, and that they have postponed the declaration of a Dividend until the recurrence of another statutory period.

CHARLES KER, Trustee.

Glasgow, 11th January 1897.

In the SEQUESTRATION of JAMES WILSON  
STEVENSON, who resided at Ardgowan, Pollok-  
shields, Glasgow, House Factor, now deceased.

**T**HE Commissioners have postponed the declaration of a Dividend until the recurrence of the next statutory period.

JAMES L. SELKIRK, Trustee.

64 West Regent Street, Glasgow,  
11th January 1897.

**D**AVID MYLES, Accountant in Dundee, Trustee on the Sequestrated Estates of LIPMAN & COMPANY, Merchants, Dundee, who also traded under the same Firm in New York, and in Austria and Germany under the same Firm, and also under the Firm of LIPMAN & WULFF, as a Company, and of Edward Friedlander, Merchant in Dundee, and who resided at The Limes, West Ferry, Dundee, a Partner of the said Firm or Company, and the sole Individual Partner thereof resident in Scotland, as such Partner, and as an Individual, hereby intimates that accounts of his intromissions with the funds of the said Estates, brought down to the 26th day of December 1896, and states of the funds recovered and of those outstanding belonging to the said Estates as at the same date, have been made up and examined and audited by the Commissioners on said Estates in terms of the Bankruptcy (Scotland) Act, 1856, and amendments thereof, and that the Commissioners have postponed the declaration of a Dividend till the recurrence of another statutory period; of all which Notice is hereby given, in terms of the Statutes.

DAVID MYLES, Trustee.

Dundee, 8th January 1897.

SEQUESTRATION of JOHN GEORGE MOODIE  
HEDDLE, of Melsetter, Orkney.

**T**HE Trustee hereby intimates that the Commissioners have postponed a Dividend until the recurrence of another statutory period.

DAVID PEARSON, C.A., Trustee.

129 George Street, Edinburgh,  
11th January 1897.