

rupt will take place in the Sheriff Court House, Aberdeen, on Wednesday the 3rd day of February next, at twelve o'clock noon. The Creditors will meet in the Office of Messrs. Edmonds & Ledingham, Advocates, 16 Bridge Street, Aberdeen, on Friday the 12th day of February next, at twelve o'clock noon.

A. LEDINGHAM, Trustee.

Aberdeen, 22nd January 1897.

GEORGE GORDON WHYTE, Chartered Accountant, Aberdeen, Trustee on the Sequestrated Estate of WILLIAM LEWIS HOGARTH, Stockbroker in Aberdeen, hereby calls a Meeting of the Creditors, to be held within the Office of Messrs. Paull & Williamson, 230 Union Street, Aberdeen, upon Friday the 19th of February 1897, at twelve o'clock noon, to consider as to an application to be made for the Trustee's discharge.

G. G. WHYTE, Trustee.

Aberdeen, 23rd January 1897.

In the SEQUESTRATION of ROBERT SMALL & COMPANY, Coal and Lime Merchants, Dundee, and Frank or Francis Collier, Coal and Lime Merchant, Dundee, the sole Partner of said Firm, as such Partner, and as an Individual.

JOHN MESS, Chartered Accountant, Dundee, Trustee, hereby intimates that a final Dividend will be paid within the Chambers of Mackay & Mess, Chartered Accountants, Dundee, upon the 11th day of March next.

JOHN MESS, Trustee.

Dundee, 25th January 1897.

SEQUESTRATION of JOHN SUTTIE SALMOND, Draper and Clothier, Leith Walk, Leith.

THE Trustee hereby intimates that an equalising Dividend, and also a second Dividend, will be paid within the Chambers of Walter & W. B. Galbraith, C.A., 107 Buchanan Street, Glasgow, on 9th March 1897, to the Creditors entitled thereto.

W. B. GALBRAITH, C.A., Trustee.

107 Buchanan Street, Glasgow,  
22nd January 1897.

AS Trustee on the Sequestrated Estate of PETER HARDIE, Grocer and Wine Merchant, High Street, Linlithgow, I hereby intimate that an account of my intronmissions with the funds of the Estate, brought down to 8th January 1897, has been audited by the Commissioners; further, that a Dividend will be paid within the Chambers of Messrs. Romanes & Munro, C.A., 50 Frederick Street, Edinburgh, on 8th March 1897.

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

Edinburgh, 25th January 1897.

In the SEQUESTRATION of ANDREW DUNLOP, Cattle Dealer, Kingsford, Stewarton.

ANDREW TURNBULL, Accountant, Kilmarnock, Trustee on the Sequestrated Estate of the said Andrew Dunlop, hereby intimates that the Commissioners have postponed a first Dividend until the recurrence of another statutory period.

AND. TURNBULL, Trustee.

Kilmarnock, 25th January 1897.

WILLIAM CHARLES STEDMAN, Solicitor, Jedburgh, Trustee on the Sequestrated Estate of WILLIAM ELLIOT, Solicitor, Jedburgh, and lately Sheriff-Clerk of Roxburghshire, hereby intimates that the Commissioners have postponed a Dividend until the recurrence of another statutory period.

WM. CHARLES STEDMAN, Trustee.

Jedburgh, 23rd January 1897.

THE Copartnery carrying on business as Cabinet-makers, Upholsterers, Carvers, Gilders, Licensed Valuers, and Funeral Undertakers in Elgin under the Firm of ROBERT HAY & SONS, was DIS-SOLVED on the 31st day of December 1896, by mutual consent of the Subscribers, the sole Partners thereof.

Mr. Robert Hay will carry on the Business in the same premises and under the same Firm for his own behoof, and will receive payment of all debts due to the Firm, and discharge its liabilities.

ROBERT HAY.

WILLIAM HAY.

ALLAN HAY.

JAMES HAY, Accountant, Elgin, Witness.  
W. M. GRANT, Retired Draper, Elgin,  
Witness.