SEQUESTRATION of PHILIP PHILLIPS, Draper and Jeweller, 34 North Bridge, Edinburgh, trading under the Style or Firm of the Scottish Credit House.

WILLIAM BRODIE GALBRAITH, Chartered Accountant, Glasgow, has been elected Trustee on the Estate; and Robertson Buchanan Stewart, Warehouseman, Glasgow, I. Rosenthal, Jeweller, 49 Jamaica Street, Glasgow, and Jacob Harris, Merchant Edinburgh, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, Edinburgh, on Tuesday, 9th March 1897, at two o'clock P.M. The Creditors will meet within the Chambers of the Trustee, 107 Buchanan Street, Glasgow, on Monday the 22nd day of March 1897, at one o'clock afternoon.

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

107 Buchanan Street, Glasgow, 25 h February 1897.

SEQUESTRATION of JAMES CROFT, Contractor, 14 Smellie's Lane, Dundee.

HUGH HAYES WATSON, Accountant, Dundee, has been elected Trustee on the Estate; and Alexander Spence, Dock Street, Dundee, John Johnstone, Auctioneer, Dundee, and William Anderson, Bricklayer, Builder and Contractor, Dundee, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, Dundee, on Friday the 5th day of March next, at eleven o'clock forenoon. The Creditors will meet in the Trustee's Chambers, upon Monday the 15th day of March next, at twelve o'clock noon.

H. HAYES WATSON, Trustee.

SEQUESTRATION of JOHN LINDSAY, Farmer and Manure Manufacturer, Greens of Gardyne, by Guthrie, in the County of Forfar.

JOHN RAE, Farmer, South Barns, in the County of Kincardine, has been elected Trustee on the Estate; and F. Whiteman, Montrose, Agent for R. W. Gould & Company, Manure Merchants, London, Alexander Lyell, of Gardyne, Solicitor, Montrose, and Alexander Cummine, Nether Pitmuies Mill, have been elected Commissioners. The Examination of the Bankrupt will take place within the Sheriff Court House, Arbroath, on Wednesday the 3rd day of March next, at eleven o'clock forenoon. The Creditors will meet in the Star Hotel, Montrose, on Friday the 12th day of March next, at three o'clock afternoon.

JOHN RAE, Trustee.

23rd February 1897.

SEQUESTRATION of DUGALD CAMPBELL MAC-DONALD, Solicitor in Aberdeen.

JOHN STEWART WATT, Advocate in Aberdeen, has been elected Trustee on the Estate; and Richard William Kidston Bain and Alexander Emslie Smith, junior, both Advocates in Aberdeen, and Alexander Macphail, 400 Great Western Road, Aberdeen, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, Aberdeen, on Friday the 5th day of March next, at twelve o'clock noon. The Creditors will meet in the Writing Chambers of Messrs. J. & J. S. Watt, Advocates, No. 26 King Street, Aberdeen, on Monday the 15th day of March next, at two o'clock afternoon.

J. STEWART WATT, Trustee.

JOHN WISHART, Accountant, Glasgow. Trustee on the Sequestrated Estate of JOHN STEWART, JUNIOR, Cattle Dealer, South Waterland Farm, Lugton, by Beith, hereby calls a General Meeting of the Creditors, to be held within his Office at 157 West George Street, Glasgow, on Saturday the 6th day of March 1897, at eleven o'clock forenoon, to consider as to winding up the said Sequestrated Estates under a Deed of Arrangement.

JNO. WISHART, Trustee.

Glasgow, 24th February 1897.

JOHN MEIKLE, Accountant in Glasgow, Trustee to the Sequestrated Estates of JOHN SINCLAIR & COMPANY, 100 Clarence Street, Glasgow, and John Sinclair and John Sinclair, junior, the sole Partners of said Firm, as such Partners, and as Individuals, hereby intimate that a Meeting of the Creditors, within my Chambers, 157A Hope Street, Glasgow, on Tuesday the 23rd day of March 1897, at twelve o'clock noon, to consider as to an application to be made for his discharge as Trustee aforesaid.

John Meikle, Trustee.

Glasgow, 25th February 1897.

SEQUESTRATION. of DONALD HENDERSON, Hotel Keeper and Farmer, Royal Hotel, Thurso.

THE Trustee hereby intimates that the accounts of his intromissions with the funds of the Estate, brought down to 11th instant, have been examined by the Commissioners in terms of the Statute, that he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt since the date of his last adjudication, and has prepared lists of the whole of the Creditors entitled to be ranked on the funds of the said Estate, and that an equalising Dividend and also a third and final Divilend will be paid to those Creditors whose claims have been duly lodged and admitted, within his Chambers, No. 46 Castle Street, Edinburgh, on 12th April 1897.

T. P. LAIRD, Trustee.

Edinburgh, 25th February 1897.

In the SEQUESTRATION of D. STEVENSON BROWN & COMPANY, Iron Manufacturers, Scotias Iron Works, Coatbridge, and Donald Stevenson Brown, Iron Manufacturer there, a Partner of said Firm, as such Partner, and as an Individual.

AS Trustee on the above Estates, I hereby intimate that accounts of my intromissions with the funds of the Estates, brought down to the 3rd instant, have been examined by the Commissioners in terms of the Statutes, and that a Dividend will be paid within the Office of Messrs. Dunlop & Murray, C.A., Glasgow, upon Thursday the 18th day of March next, to those Creditors whose claims have been duly lodged and admitted.

JOHN M. MURRAY, Trustee.

Glasgow, 25th February 1897.

In the SEQUESTRATION of A. CALLAGHAN & SONS, Netherkirkgate, Aberdeen, and Francis Callaghan, Netherkirkgate there, the sole Partner of said Company, as such Partner, and as an Individual, jointly and severally.

R. E. GREIG, Corporate Accountant, Glasgow, Trustee, hereby gives notice that a first Dividend will be paid within his Counting House, 101 St. Vincent Street, Glasgow, upon the 7th day of April next, 1897.

R. E. GREIG, Trustee.

25th February 1897.