he Company carrying on business as Joiners at Plantation, Govan, near Glasgow, under the name of THOMAS SMITH, and as Aerated Water Manufacturers at Blackburn Street, Plantation aforesaid, under the name of SMITH BROTHERS, and Thomas Smith and James Smith, the sole Partners of said Company.

THE Commissioners have audited my accounts, brought down to the 11th current, and declared a first Dividend, payable within the Chambers of Messrs. Barr, Carstairs, & Hunter, Chartered Accountants, 85 Queen Street, Glasgow, on and after Monday the 12th day of April next.

J. M'QUEEN BARR, Trustee.

85 Queen Street, Glasgow, 24th February 1897.

SEQUESTRATION of ANDREW LAWSON PEA-COCK, Plumber and Gasfitter, 44 Long Wynd, Dundee.

THOMSON M'LINTOCK, C.A., Glasgow, Trustee, hereby intimates that a first Dividend will be paid within his Chambers, 88 St. Vincent Street, Glasgow, on Monday the 12th day of April 1897.

THOMSON M'LINTOCK, Trustee.

Glasgow, 24th February 1897.

JOHN MESS, Accountant, Dundee, Trustee on the Sequestrated Estates of LAING BROTHERS & COMPANY, Jute Spinners, Stobswell Works, Dundee, as a Company, and of William Robert Laing, Jute Spinner, Dundee, and David Colville Carruthers Laing, Jute Spinner, Dundee, Individual Partners of said Company, as such Partners, and as Individuals, hereby intimates that accounts of his intromissions with the funds of the said Estate, brought down to the 9th day of February 1897, 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; that he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on the Estates of the said Laing Brothers & Company, as a Company, in terms of the Statute, and completed lists of those Creditors entitled to be ranked on the funds of the said Estates of the said Laing Brothers & Company, as a Company, and also of those whose claims have been admitted, within his Office, 13 Albert Square, Dundee, on and after the 10th April 1897; and further, that the Commissioners have postponed the declaration of a Dividend on the Sequestrated Estates of the said William Robert Laing and David Colville Carruthers Laing till the recurrence of another statutory period; of all which Notice is hereby given, in terms of the Statutes.

JOHN MESS, Trustee.

Dundee, 24th February 1897.

SEQUESTRATION of JOHN MORGAN & COM-PANY, Builders, Thurso, and John Morgan, Builder there, James Morgan, Builder, Scotscalder, and Peter Sutherland, Builder, Halkirk, the Individual Partners of said Firm, as such Partners, and as Individuals.

THE Trustee hereby intimates that the Commissioners have postponed the declaration of a Dividend until the recurrence of another statutory period.

ROBERT BRUCE, Trustee.

Thurso, 24th February 1897.

The Company carrying on business as Joiners at In the SEQUESTRATION of WILLIAM SOMER-Plantation, Govan, near Glasgow, under the name of VILLE, Bootmaker, Lauder.

WILLIAM JOHN ALLAN DRUMMOND, Chartered Accountant, Edinburgh, Trustee, hereby intimates that the Commissioners have postponed a Dividend till the recurrence of another statutory period for making a Dividend.

W. J. A. DRUMMOND, Trustee. 37 George Street, Edinburgh, 26th February 1897.

SEQUESTRATION of the Estates of MACKAY & MACKAY, Railway Contractors, Inverness, and of Charles Mackay, Carpenter and Contractor, Inverness, and of John Mackay, Contractor, Inverness, Individual Partners of said Firm of Mackay & Mackay.

RODERICK SCOTT, Trustee on the said Sequesof his intromissions with the Sequestrated Estates, brought down to 10th current, have been made up and audited by the Commissioners, and that the Commissioners have postponed declaration of a Dividend on the Estate of Mackay & Mackay and the Estate of John Mackay until the recurrence of the next statutory period, that a Dividend will be paid to those Creditors of the said Charles Mackay whose claims have been admitted by the Trustee, within the Head Office of the Caledonian Banking Company Limited, on and after the 10th day of April next.

Inverness, 1897,

ROD. SCOTT, Trustee.

In the SEQUESTRATION of GEORGE URE BAIRD, Merchants and Manufacturers in Glasgow, and Hugh Baird and Archibald Clark Hardie, both Merchants there, the sole Individual Partners of that Firm, as such Partners, and as Individuals.

I. CHARLES KER, Chartered Accountant, Glasgow, hereby intimate that the accounts of my intromissions with the funds of the Estates, brought down to 9th February 1897, have been audited by the Commissioners in terms of the Statute; and further, that the Commissioners have postponed the declaration of a Dividend until the recurrence of another statutory period.

25th February 1897.

CHARLES KER, Trustee.

SEQUESTRATION of WILLIAMSON & CAMPBELL, Plumbers, 9 Maitland Street, Glasgow.

THE Trustee hereby intimates that the accounts of his intromissions with the funds of the Estate, brought down to the 9th February 1897, have been audited by the Commissioners; who have postponed the declaration of a Dividend until the recurrence of another statutory period.

THOMSON M'LINTOCK, Trustee.

88 St. Vincent Street, Glasgow, 24th February 1897.

In the SEQUESTRATION of GEORGE BURNETT & COMPANY, Merchants, Dundee, as a Company, and William Mann, Merchant, Dundee, and residing at Dunlora, Cedar Grove, Broughty Ferry, the sole Partner of the said Firm or Company of GEORGE BURNETT & COMPANY, as such Partner, and as an Individual.

THE Trustee hereby intimates that the Commissioner has postponed the declaration of a further Dividend on said Estates until the recurrence of another statutory period.

JOHN SCOTT TAIT, C.A.

Chambers, 67 George Street, Edinburgh, 24th February 1897.