to entitle Creditors to the first Dividend, their oaths and grounds of debt must be lodged on or before the 1st day of May 1898.

All future Advertisements relating to this Sequestration will be published in the Edinburgh Gazette

J. W. M'LAREN, Law-Agent.

134 St. Vincent Street, Glasgow, 31st December 1897.

SEQUESTRATION of M. A. NAPIER & COM-PANY, Steam Paper Rulers and Bookbinders, 4 Saint James' Square, Edinburgh, and Mrs. Mary Ann Watt or Napier, presently residing at No. 35 Montgomery Street, Edinburgh, widow of the deceased Benjamin Mann Napier, Steam Paper Ruler, 4 Saint James' Square, Edinburgh, the sole Individual Partner of the said Firm, as such Partner, and as an

James Macpherson, Chartered Accountant, Edinburgh, has been elected Trustee on the Estate; and William Geddes, Solicitor, Edinburgh, and George Glennie Anderson, 64 Frederick Street, Edinburgh, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, George the Fourth Bridge, Edinburgh, on Wednesday the 12th day of January current, at two o'clock afternoon. The Creditors will meet in the Trustee's Chambers, 37 Frederick Street, Edinburgh, on Friday the 21st day of January current, at two o'clock afternoon.

JAMES MACPHERSON, Trustee.

Edinburgh, 4th January 1898.

A S Trustee on the Sequestrated Estate of WILLIAM HARRY GALLAWAY, sometime Cement Merchant, 9 Dock Place, Leith, now deceased, I hereby call a Meeting of the Creditors in the Sequestration, to be held within the Chambers of Messrs. Romanes & Munro, C.A., 50 Frederick Street, Edinburgh, on Wednesday the 12th instant, at three o'clock afternoon, for the purpose of considering an offer received for the settlement of the claims of the Trustee on the Eastate of the late Miss Mary Macrae, and for the purpose of instructing the Trustee as to all claims against that Estate.

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

Edinburgh, 4th January 1898.

JOHN SCOTT TAIT, Chartered Accountant in Edinburgh, Trustee on the Sequestrated Estates of JAMES TWEEDIE, of Quarter and Rachan, Peeblesshire, hereby calls a Meeting of the Creditors, to be held within his Chambers, No. 67 George Street, Edinburgh, on Wednesday the 26th day of January 1898, at eleven o'clock forenoon, to consider as to an application to be made for his discharge as Trustee.

JOHN SCOTT TAIT, Trustee.

Edinburgh, 4th January 1898.

The SEQUESTRATION of JAMES MUIR, 10 Eglinton Drive, Kelvinside, Glasgow.

THE Trustee hereby intimates that an account of his HE Trustee hereby intimates that an account of his intromissions, brought down to 19th December 1897, has been audited by the Commissioners, and further, that on and after Monday, 21st February 1898, a first Dividend will be paid within the Chambers of Messre. T. & G. B. M Kim, Chartered Accountants, 149 St. Vincent. Street, Glasgow, to those Creditors whose claims have been duly lodged and admitted to a ranking.

GEO. B. M'KIM, C.A., Trustee.

Glasgow, 31st December 1897.

A S Trustee on the Sequestrated Estate of THOMAS HUNTER, Grocer and Wine Merchant, Lasswade, I hereby intimate that an account of my intromissions with the funds of the Estate, brought down to the 17th December 1897, have been audited by the Commissioners, and that a Dividend will be paid within the Chambers of Messrs. Romanes & Munro, C.A, 50 Frederick Street, Edinburgh, on the 17th February 1898. 1898.

CHARLES S. ROMANES, C.A., Trustee. 50 Frederick Street, Edinburgh, 3rd January 1898.

AS Trustee on the Sequestrated Estate of the Deceased JAMES BUCHANAN, Wine and Spirit Merchant, Bo'ness, I hereby intimate that an account of my intromissions with the funds of the Estate, brought down to the 17th December 1897, have been audited by the Commissioners, and that a Dividend will be paid within the Chambers of Messrs. Romanes & Munro, C.A., 50 Frederick Street, Edinburgh, on the 17th February 1898.

CHARLES S. ROMANES

Edinburgh, 3rd January 1898.

In the SEQUESTRATION of HARRY BENTLEY INNES, Bruan Lodge, near Wick.

R. S. W. LEITH, Solicitor, Wick, Trustee on this Estate, hereby intimates that an account of his intromissions with the funds of the Estate, brought down to 21st December 1897, has been audited by the Commissioners, and that a final Dividend will be paid within his Office, County Buildings, Wick, on 22nd February 1898.

R. S. W. LEITH, Trustee.

County Buildings, Wick, 31st December 1897.

SEQUESTRATION of WILLIAM KINNAIRD, Contractor, 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 1897, 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, 4th January 1898.

SEQUESTRATION of JAMES DENHAM DENHAM, Coachbuilder, Dalkeith and Leith.

S Trusfee on above Estate, I hereby intimate that an account of my intromissions with the funds of the Estate, brought down to 24th December 1897, 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, 4th January 1898.

JOHN FRENCH, Accountant in Glasgow, Trustee on the Sequestrated Estate of DAVID TURNER, Bootmaker, 87 Main Street, Kilsyth, in the County of Stirling, hereby intimates that the Commissioners have postponed a Dividend until the recurrence of another statutory period.

JOHN FRENCH, Trustee

Glasgow, 29th December 1897.