

SEQUESTRATION of JOHN KIRK, Saddle and Harness Maker, No. 37 High Street, Dalbeattie, in the Stewartry of Kirkcudbright.

WILLIAM BRODIE GALBRAITH, Chartered Accountant, Glasgow, has been elected Trustee on the Estate; and John Rankine, Managing Director of John Rankine & Son Limited, Saddlers' Ironmongers, Glasgow, George Alexander Smith, Partner of The Scottish India-Rubber Company, Glasgow, and John W. Cumming, Saddler, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place within the Sheriff Court House at Kirkcudbright, on Friday the 5th day of May next, at ten o'clock forenoon. The Creditors will meet within the Chambers of Walter & W. B. Galbraith, C.A., 87 St. Vincent Street, Glasgow, on Tuesday the 16th day of May next, at twelve o'clock noon.

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

Glasgow, 25th April 1905.

SEQUESTRATION of ROBERT MUNRO, Draper and General Merchant, Lairg, in the County of Sutherland.

JOHN HAY ARTHUR, Solicitor, Dornoch, has been elected Trustee on the Estate; and John Alexander Polson, Merchant, Bonar Bridge, Andrew Mackay, Plumber, Golspie, and George M'Leay, Solicitor, Tain, have been elected Commissioners. The Examination of the Bankrupt will take place within the Court House, Dornoch, on Tuesday the 9th day of May next, at eleven o'clock forenoon. The Creditors will meet in the Sutherland Arms Hotel, Lairg, on Friday the 19th day of May next, at three o'clock afternoon.

JOHN HAY ARTHUR.

26th April 1905.

SEQUESTRATION of ALEXANDER MORTIMER, Farmer, Tethyknow, Dollar.

THE Trustee hereby calls a General Meeting of the Creditors, to be held within the Office of Messrs. Gray & Kellas, Solicitors, 207 Union Street, Aberdeen, on Friday the 26th day of May 1905, at twelve o'clock noon, to consider as to an application to be made for his discharge as Trustee. The whole Estate having been realised, there are no funds available for division among the Creditors after payment of preferable claims and necessary charges.

JAMES BROWN, Trustee.

241 Great Northern Road, Woodside,
Aberdeen, 26th April 1905.

DAVID WILLIAM CALL, Accountant, Lombard Street, Inverness, Trustee on the Sequestered Estates of MACKAY & CLARK, Joiners and Contractors, carrying on business at Nos. 67 and 69 Academy Street, Inverness, and Charles Clark, residing at Flowerdale Villa, Greig Street, Inverness, the sole Partner of the said Firm of Mackay & Clark, as such Partner, and as an Individual, hereby calls a General Meeting of Creditors, to be held on Monday, 22nd May 1905, at twelve o'clock noon, within the Writing Chambers of William Charles Macbean, Solicitor, Inverness, to consider as to the application to be made for his discharge.

D. W. CALL, Trustee.

AS Trustee on the Sequestered Estate of JOHN COWE, sometime carrying on business as Cigar Merchant and Commission Agent at 303 George Street, Aberdeen, I hereby intimate that a Meeting of the Creditors in the Sequestration will be held within the Imperial Hotel, Stirling Street, Aberdeen, on Monday the 22nd day of May 1905, at twelve o'clock noon, to consider as to an application to be made for my discharge as Trustee.

FRANCIS S. TRUNON, Trustee.

Aberdeen, 28th April 1905.

SEQUESTRATION of JAMES YOUNG & SONS, Contractors, Bryson Road, Edinburgh, as a Company, and Robert Young, Contractor, Edinburgh, sole surviving Partner of said Firm, as such Partner, and as an Individual.

JOHN STUART GOWANS, C.A., Edinburgh, hereby intimates that the accounts of his intromissions, brought down to 11th April 1905, have been duly audited by the Commissioners and certified to be correct, and that a Dividend will be paid on and after 12th June 1905, to one Creditor secured by lien as ranked by the Trustee.

J. STUART GOWANS, Trustee

33 Charlotte Square, Edinburgh,
28th April 1905.

AS Trustee on the Sequestered Estate of ANDREW MILLER, Shoemaker, 38 Academy Street, Inverness, I hereby intimate that an account of my intromissions, brought down to 11th instant, has been audited by the Commissioners, and that there will be paid (1) an equalising Dividend to those Creditors who did not participate in the former Dividend, but whose claims have now been admitted, and (2) a second and final Dividend to the whole Creditors whose claims have been admitted, within my Chambers, No. 22 York Place, Edinburgh, on the 12th day of June next.

R. A. CRAIG, C.A.

22 York Place, Edinburgh,
28th April 1905.

In the SEQUESTRATION of THOMAS DOULL, Farmer and Vintner, Thura, Bower, in the Parish of Bower and County of Caithness.

ALEXANDER GEDDES, Corn Merchant, Wick, Trustee, hereby intimates that a first and final Dividend will be paid at his place of business, High Street, Wick, on the 12th day of June 1905.

ALEX. GEDDES, Trustee.

Wick, 25th April 1905.

AS Trustee on the Sequestered Estate of the Deceased RICHARD LEES, Solicitor, Galashiels, I hereby intimate that the Commissioners have postponed a Dividend till the recurrence of another statutory period.

HAMILTON BUCHANAN, Trustee.

8 York Place, Edinburgh,
27th April 1905.

SEQUESTRATION of ROBERT GILLESPIE MUIR, 31 Buccleuch Place, Edinburgh.

JOHN BIRD GRAY, Chartered Accountant, Edinburgh, the Trustee, hereby intimates that an account of his intromissions with the funds of the Estate, brought down to 13th instant, has been audited by the Commissioners, and that they have postponed the declaration of a Dividend till the recurrence of another statutory period.

JOHN B. GRAY, C.A., Trustee.

49 Queen Street, Edinburgh,
28th April 1905.

SEQUESTRATION of Mrs. ALICE EOLINE DOUGLAS or PHILP.

THE Trustee hereby intimates that an account of his intromissions with the funds of this Estate, made up to 11th April 1905, has been audited by the Commissioners in terms of the Statute, and they have postponed the declaration of a Dividend until the recurrence of another statutory period.

T. L. SELKIRK, Trustee.

64 West Regent Street, Glasgow,
26th April 1905.