

**DAVID M'CUBBIN**, Accountant in Glasgow, Trustee on the sequestrated estate of the Deceased **ALEXANDER FINLAYSON**, Merchant in Stornoway, hereby intimates, that an account of his intrusions with the funds of the estate, brought down to the 22d ult. and states of the funds recovered and of those outstanding as at the same date, have been made up and examined by the Commissioners on said estate, in terms of the Statute; that he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the 22d ult. and completed lists of those Creditors entitled to be ranked on the funds of said estate, and also of those whose claims have been rejected in whole or in part; further, that a dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Counting-House, Exchange Court, No. 85, Queen Street, Glasgow, on the 23d day of May next.—Of all which Notice is hereby given, in terms of the Statute.

**DAV. M'CUBBIN**, Trustee.

Glasgow, April 6, 1850.

**GEORGE REID**, Accountant in Dumfries, Trustee on the sequestrated estate of **THOMAS JOHNSTON**, Writer, Banker, Discounter, Printer and Publisher in Dumfries, hereby intimates, that his accounts with the Bankrupts estate, as Trustee foresaid, have been audited by the Commissioners as at 22d March last, and the fund for a second and final dividend set apart: That a state of the debts entitled to said dividend, and a scheme of ranking and division thereof, have been made up, as also a state of the funds unrecovered; which scheme and state lie open for the inspection of the Creditors, in the Trustee's hands, at his usual place of Business, within the Commercial Bank's Office, Dumfries, for one month from this date; and he further intimates, that said second and final dividend will be paid to those Creditors whose claims have been admitted, at the Trustee's place of Business, on the 22d day of May next.—Of all which Notice is hereby given, in terms of the Statute 55th George III. cap. 137, as continued and renewed by subsequent Statutes.

**GEORGE REID**, Trustee.

Dumfries, April 4, 1850.

**PETER CHRISTIAN**, Writer in Stonehaven, Trustee on the sequestrated estate of **JOHN LOW**, Esquire of Hilton, deceased, hereby intimates, that an account of his intrusions with the funds of the estate, brought down to the 22d ultimo, and states of the funds recovered and of those outstanding as at the same date, have been made up and examined by the Creditors on said estate, in terms of the Statute: That he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the 22d ultimo, and completed lists of those Creditors entitled to be ranked on the funds of the said estate, and also of those whose claims have been rejected in whole or in part; further, that a dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Writing-Chambers in Stonehaven, on the 22d day of May next.

**PET. CHRISTIAN**, Trustee.

Stonehaven, April 6, 1850.

**JAMES GOURLAY**, Accountant in Glasgow, Trustee on the sequestrated estate of **JAMES WILKIE**, Plough Manufacturer in Uddingston, now deceased, hereby intimates, that an account of his intrusions with the funds of the estate, brought down to the 25th ultimo, has been made up and examined by the Commissioners on said estate, in terms of the Statute: That he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the 26th ultimo, and made up lists of those entitled to be ranked, and also of those whose claims have been rejected in whole or in part. Farther, that a first dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Chambers, Prince Court, Glasgow, on Monday the 27th day of May next.—Of all which Notice is hereby given, in terms of the Statute.

**JAMES GOURLAY**, Trustee.

Glasgow, April 8, 1850.

**NOTICE to the CREDITORS of the Late WILLIAM SHAND**, Esq. formerly of Arnhall, Kincardineshire.

**WILLIAM MONCREIFF**, Accountant in Edinburgh, Trustee on the sequestrated estate of the said William Shand, hereby intimates, that his accounts have been audited and approved of by the Commissioners on the said estate, and that they lie at his Chambers for the inspection of all concerned. No farther dividend at present.  
Edinburgh, 59, George Street,  
April 8, 1850.

## NOTICE

TO THE CREDITORS OF

**WILSHERE & PHELPS**, Merchants or Warehousemen in Edinburgh, and of Michael WilsHERE and Joseph Phelps, the Individual Partners of that Company, as Individuals.

**WILLIAM LOW**, Accountant in Edinburgh, Trustee on the sequestrated estates of the said WilsHERE and Phelps, and Michael WilsHERE and Joseph Phelps, hereby intimates, that the accounts of his intrusions with said estates, with a Report on, and state of their respective affairs as at 23d March last, and schemes of division among their Creditors, will lie at the Trustee's Chambers, 55, Great King Street, for the inspection of the Creditors, till the 24th May next, when equalising dividends will be paid to those Creditors of the said WilsHERE and Phelps and Michael WilsHERE, who had not received the previous dividends from their estates, and a fourth dividend to all the other Creditors of the said WilsHERE and Phelps, and a second dividend to all the Creditors of the said Michael WilsHERE, on the claims lodged on these estates previous to the 24th March last and admitted, provided no objections be duly stated thereto. No farther dividend from the said Joseph Phelps's estate.

**WILLIAM LOW**, Trustee.

Edinburgh, April 9, 1850.

**WILLIAM LYON M'PHUN**, Accountant in Glasgow, Trustee on the sequestrated estates of **A. & A. M'PHAIL**, Merchants and Power Loom Cloth Manufacturers in Glasgow, and **Alexander M'Phail** and **Angus M'Phail**, both Merchants and Power Loom Cloth Manufacturers there, the individual Partners of that Company, as partners, and as individuals, hereby intimates, that the accounts of his intrusions with the funds of the estates, brought down to the 3d instant, and states of the funds recovered and outstanding, have been made up, examined, and audited by the Commissioners on said estates, in terms of the Statute, and lie for inspection at his Office: Further, the Trustee hereby intimates, that the Commissioners, in respect of the inadequate amount of funds recovered, have postponed the declaration of the dividend till the next Statutory period.—Of all which Notice is hereby given, in terms of the Statute.

**WM. L. M'PHUN**.

West Nile Street,  
Glasgow, April 8, 1850.

**WALTER MACKENZIE**, Accountant in Glasgow, Trustee on the sequestrated estates of **BUCHANAN & ANDERSON**, Gingham and Pullicate Manufacturers in Glasgow, as a Company, and **Robert Anderson** and **Alexander Buchanan**, the Individual Partners of said Company, as Partners thereof, and as Individuals, hereby intimates, that accounts of his intrusions with the funds of the estates, brought down to the 25th March last, and states of the funds recovered and outstanding as at the same date, have been made up and examined by the Commissioners on said estate, in terms of the Statute. The Trustee farther intimates, that the Commissioners have resolved to postpone the declaration of any dividend at present, and that they have dispensed with sending circulars to the Creditors.—Of all which Notice is hereby given, in terms of the Statute.

**WALTER MACKENZIE**, Trustee.

Glasgow, April 8, 1850.

**JOHN SLATE**, Farmer, Sunnyside, Trustee on the sequestrated estate of **JAMES LYLE**, Farmer, Cattle Dealer and Grazier at Ruchlawmains, and at Ruchlawmuir, Newbarns and Meiklerig, all in the County of Haddington, hereby intimates, that an account of his intrusions with the funds of the estate, brought down to 23d March last, and states of the sums recovered and of those outstanding as at the same date, have been made up and examined by the Commissioners, in terms of the Statute; and that the Commissioners have postponed declaring any dividend till the recurrence of the next Statutory period, and have dispensed with circulars to the Creditors.—Of all which Notice is hereby given, in terms of the Statute.

**JOHN SLATE**.

Sunnyside, April 6, 1850.

**ALEXANDER SMITH**, residing at Denhead, near Keith, Trustee on the sequestrated estate of **JOHN KEITH**, Merchant, and sometime Postmaster in Keith, hereby intimates, that states of his intrusions, brought down to the 22d ulto. and of the funds realised and those outstanding at said date, have been made up and examined by the Commissioners, who have postponed payment of a dividend till the recurrence of another Statutory period, and have also dispensed with the Trustee sending circulars containing a copy or abstract of said state.

**A. SMITH**, Trustee.

Keith, April 4, 1850.