prior to the date of his sequestration; and the Sheriff of said County has pronounced the following Inter-locutor: -- Cupar, 11th December 1859. -- The Sheriff Substitute having considered the foregoing Petition, I d viduals. • appoints Intimation to le made in the Gazette, and • to the Creditors, in terms of the Section 146 of the • Bankruptcy (Scotland) Act, 1856.

"R. S. TAYLOR." (~igned) -Of which Intimation is hereby made accordingly. DRUMMOND & MITCHELL

Cupar, December 19, 1859.

Agents for Petitioner.

NOTICE

TO THE CREDITORS ON

The Sequestrated Estates of DAVID NEILL, carrying on Business in Glasgow as a Stoneware Manutac-turer, under the Firm of D. NEILL & COMPANY, of which Firm he is the sole Partner, as such Partner, and as an Individual.

THE said David Neill has presented a Petition to the Bheriff of Lanarkshire, at Glasgow, to be finally discharged of all debts and obligations contracted by him, or for which he was liable at the date of the sequestration of his estates, in terms of the Bankrupt Statutes. -Of which Intimation is hereby given. JOHN ROBERTSON, Writer, Glasgow, Agent for Petitioner.

Glasgow, December 19, 1859.

SEQUESTRATION of J. & T. COATS & COM-PANY, Thread Manufacturers in Paisley, as a Com-pany, and of James Anderson, Thread Manufacturer in Paisley, and of George M'Kenzie, Thread Manufacturer facturer there, and also Spirit Merchant there, and of William Hill, Thread Manufacturer there, the Individual Partners of said Company, as such Part-ners, and as Individuals.
THE Trustee hereby intimates, that the Bankrupt, George M'Kenzie, having, at an adjourned meet-ing of the Creditors held at Paisley on the 26th day of October last, made offer of a composition of Seven

October last, made offer of a composition of Seven Shillings and Sixpence per pound on all debts due by the said J. & T. Coats & Company at the date of their sequestration ; and a composition of One Shilling and Sixpence per pound on all debts due by him, the said George M'Kenzie, and a composition of Threepence per George M'Kenzic, and a composition of Threepence per pound on all debts due by the said William Hill, as Partners of said Company, and as Individuals, at the date of the sequestration of their estates, payable by two equal instalments at four and seven months from the date of their final discharge, with security for the due payment thereof; and further offered to pay or provide for the expences attending the sequestration and the remuneration to the Trustee; which offer and security the meeting unsupposed to entertain and the remaneration to the Trustee; which oner and security the meeting unanimously resolved to entertain for consideration.—Notice is hereby given, that the said offer and security will be finally decided on at a meet-ing of the Creditors to be held within the Chambers of David Campbell, Writer, No. 5, County Place, Paisley, on Thursday the 29th day of December 1859, at 12 offers prop o'clock noon.

An offer of composition by the Bankrupt, James Anderson, will be submitted to the meeting for consider-ation. JAMES THOMSON, Jun., Trustee. ation.

70, George Square, Glasgow, December 19, 1859.

WILLIAM TOLMIE, Accountant in Glasgow, Trustee on the sequestrated estate of ROBERT PHILP, Builder in Glasgow, hereby intimates, that the Commissioners have audited his account of intro-missions with the funds of the estate: That he has examined the claims of those Creditors who have lodged their oaths and grounds of debt, and made up lists of those entitled to be ranked, and also of those lists of those entitled to be ranked, and also of those whose claims have been rejected in whole or in part. Farther, that on Monday the 6th day of February 1860 he will pay, at the Chambers of Messrs Tolmie & Reid, Accountants, Glasgow, a dividend to the Creditors ranked. WM. TOLMIE, Trustee.

Glasgow, December 19, 1859.

WILLIAM STIVEN, Accountant, Dundee, Trustee on the sequestrated estate of JOHN LINDSAY, Yarn Miller, Maryfield Mill, Strathmartine, hereby intimates, that a dividend will be paid to those Credi-tors whose claims have been admitted by the Trustee, at his Office, No. 3, Bank Street, Dundee, on the 4th day of February 1860. WM. STIVEN, Trustee.

Dundee, December 19, 1879.

THE Trus ee herely i t mates that a first and final dividend and he are the set that a first and final L dividend wil be pad to those Cred tors w ose claims have been m ted by h n, at ha Office, No. 30a, India Street, Ed nbur, h, on the 6 h day of Febra-ary next. Jaw s Larra, C. A, Trustes. Edinburgh, December 20, 1559.

JOHN TURNBULL, Accountant in Glasgow, Trus • tee on the s ques rated estate of M A I H E W RODGER M'KELLAR, Comm ssion Agent and Drysalter in Glas_ow, hereby intimates, that an account of his intromiss ons with the funds of the es ate, broug t down to the 5 h instant, and a state of the funds re-covered as at same date, (there being none outsta ding,) have been made up and examined by the Com niss oners on said estate, in terms of the Statu e: I hat he has examined the clams of the several Creditors who have Indged their oaths and grounds of debt on or before the 5th instant, and has piepared has of those Creditors entitled to be ranked on the funds of the estate, and also of those whose claims have been rejected in whole or in part. Farther, that a first and final dividend to those Creditors whose claims have been admitted, will be paid within the Chimbers of the Trustee, No. 27, Union Street, Glasgow, on Monday the 6th day of February 1860 .-- Of all which Notice is hereby given, in terms of the Statute. JOHN TURNBULL, Trustee.

Glasgow, December 19, 1859.

J OHN GRAHAM, Accountant in Glasgow, Trustee on the sequestrated estate of ROBERT COCHRAN, Mason, Grocer, and Spirit Merchant, No. 252, Crown Street, Glasgow, hereby intimates, that an account of his intromissions with the funds of said estate, brought down to the 2d current, has been made up by him and audited by the Commissioners: That he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the said date, and completed lists of those Creditors entitled to be worked on the fundeo the fundeo the fundeo. be ranked on the funds of the estate. Further, that a second and final dividend will be paid to those Creditors second and mail dividend will be paid to those Creditors whose claims have been admitted by the Trustce, and also an equalizing dividend will be paid to those Cre-ditors who did not participate in the former dividend, within the Chambers of Lang & Graham, Accountants, 136, Buchanan Street, Glasgow, on the 2d day of Feb-ruary 1560. — Of all which Notice is hereby given, in terms of the Statute. JOUN GRAHAM, Trustee.

Glasgow, December 19, 1859.

JAMES ANDERSON DICKSON, Banker in Arbroath. Trustee on the accurate Arbroath, Trustee on the sequestrated estates of GEORGE BROWN & SONS, Tanners, Curriers, and GEORGE BROWN & SONS, Tanners, Curriers, and Leather Merchants at Lordburn Tanworks, Arbroath, as a Company, and of George Brown, Senior, James Brown, and George Brown, Junior, the Individual Partners of that Company, as Partners thereof, and as Individuals, hereby intimates, that an account of his intromissions with the funds of the estate, brought down to the 4th instant, and states of the funds recovered and of those outstanding, and states of the dividends, both at the same date, have been made up and examined by the Commissioners on said estates, in terms of the Statute. Commissioners on said estates, in terms of the Statute, --all which now lie for the inspection of the Creditors, at the Trustee's Office, Brothock Bridge, Arbroath : That the Commissioners have postponed the declaration of a dividend till the next statutory period, and dispensed with the necessity of sending circulars to the different Creditors.—Of all which Intimation is hereby given, in terms of the Statute.

JAS. A. DICKSON, Trustee. Arbroath, December 17, 1859.

CTEPHEN NICOL MORRISON, Bookseller, Sta-tioner, and Printer in Alloa, Trustee on the sequestrated estate of JOHN WATSON. Writer in Alloa, hereby intimates, that the Compussioners, Haward audited the Trustee's account of introductions, again the expiration of four months from the interest sequestric tion, have postponed a dividend on the interest sequestric the recurrence of another stated period for making dividend, and dispensed with circular here to the Creditors. Creditors. S. N. 1

Allos, December 17, 1859.