JAMES GALT, Accountant in Glasgow, Trustee on the sequestrated estate of WILLIAM STRUTHERS, Joiner in Uddingstone, hereby intimates, that on Monday the 25th day of February next he will pay, at the Chambers of Messrs Reid & Galt, Accountants in Glasgow, a first and final dividend to those Creditors whose claims have been ranked and sustained.

JAMES GALT, Trustee.

Glasgow, January 7, 1861.

JOHN MILNE, Accountant in Elgin, Trustee on the sequestrated estate of DAVID SHIACH, Grocer and Spirit Dealer, residing in Elgin, hereby intimates, that a dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Office, No. 92, High Street, Elgin, on the 25th day of February next.

JOHN MILNE, Trustee.

Elgin, January 5, 1861.

WALTER MACKENZIE, Accountant in Glasgow, Trustee on the sequestrated estates of WILLIAM SMITH & COY., Calico Printers in Glasgow, and William Smith and George Lancaster, both Calico Printers there, the Individual Partners thereof, hereby intimates, that an account of his intromissions with the funds of the estates, brought down to the 21st ultimo, with state of the funds recovered and of those outstanding at that date, have been made up by him, and examined and audited by the Commissioners on said estates, who have postponed the declaration of a dividend till the recurrence of the next statutory period, and dispensed with sending circulars to the Creditors.—Of all which Notice is hereby given, in terms of the Statute.

WALTER MACKENZIE, Trustee.

Glasgow, January 7, 1861.

SEQUESTRATION of JOHN GORDON, Distiller at Delnabo, near Tomintoul, and Dealer in Grain and Cattle there.

WILLIAM TAYLOR RULE, Solicitor in Inverness, Trustee on the said sequestrated estate, hereby intimates, that an account of his intromissions with the funds of the estate, brought down to the 23d December 1860, and a state of the funds as at that date, have been made up and examined by the Commissioners on the estate, in terms of the Statute, who have resolved that no farther dividend can be paid, and they dispensed with sending circular notices to the Creditors.

W. TAYLOR RULE, Trustee.

Inverness, January 5, 1861.

SEQUESTRATION of SAMUEL BLAIND, Bone Merchant and Shipowner in Dumfries, now deceased.

THE Commissioners have postponed a dividend till the recurrence of another stated period for making a dividend.

WILLIAM BELL, Trustee.

WE, the Trustees and Executors of the Late JOHN STEWART, Esq., Merchant in Edinburgh, hereby intimate, that having sold sometime ago the Stock of The UNION BANK OF SCOTLAND and of The CITY OF GLASGOW BANK, sometime held by us, as Trustees and Executors foresaid, we, and the Trust-Estate under our charge, ceased thereby to have connection with or interest in either of said Banks.

JOHN MOINET.
JOHN CROMBIE.
GEO. CAIRNS.

WILLIAM MITCHELL, Witness.
JAS. FLEMING, Witness.

N.B.—The Fees of all Notices must be paid in advance, and all Letters post-paid.

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*** *This Gazette is filed at the Offices of the London and Dublin Gazettes.*

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