pound to his Creditors on all debts due by him at the date of his sequestration, payable by equal instalments at four and eight months from the date of his final discharge. He farther offered to provide for or pay the expences attending the sequestration and the remuneration of the Trustee, and offered sufficient security for the payment of said composition, expences, and remuneration.

The Creditors, and Mandatories of Creditors present at said meeting having resolved that the offer and security should be entertained for consideration, Notice is hereby given, that at the general meeting of the Creditors after the Bankrupt's examination, which will be held within M'Laren's Royal Hotel, Blairgowrie, upon Thursday the 28th day of February current, at 12 o'clock noon, the offer and security proposed by the Bankrupt will be finally disposed of.

CHARLES ROBB.

Blairgowrie, February 1861.

A LEXANDER ROBERTSON, Writer in Blairgowrie,
Trustee on the sequestrated estate of COLIN
MGREGOR, Auctioneer and Cattle-Dealer, Blairgowrie, hereby intimates, that at the general meeting of
Creditors held on the 1st day of February current, the
Bankrupt made an offer of composition of Two Shillings
per pound to his Creditors on all debts due by him at
the date of his sequestration, payable by equal instalments at three and six months respectively from the
date of his discharge. He further agreed to pay or provide for the whole expences attending the sequestration vide for the whole expences attending the sequestration and the remuneration to the Trustee, and offered sufficient security for the payment of said composition, expences, and remuneration. The Creditors, and Mandatories of Creditors present at said meeting, having, with one exception, resolved that the offer and security should be entertained for consideration, Notice is hereby given, that at the general meeting of the Creditors after the Bankrupt's examination, which will be held within M'Donald's (Queen's) Hotel, Blairgowrie, upon Wednes-day the 27th day of February current, at 12 o'clock noon, the offer and security proposed by the Bankrupt will be finally disposed of.

ALEX. ROBERTSON.

Blairgowrie, February 11, 1861.

SEQUESTRATION of ROBERT CUNNINGHAM, Smith and Spirit Dealer in Hamilton, in the County of Lanark

WILLIAM MUDIE, Junior, Accountant in Glasgow, Trustee on the sequestrated estate of the said Robert Cunningham, hereby intimates, that an account of his intromissions with the funds of the estate, brought down to the 18th ultimo, 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. Further, that a dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Counting-House, No. 4, Victoria Buildings, West Regent Street, Glasgow, on the 18th day of March next.

WILLIM. MUDIE, Junr. Trustee.

Glasgow, Echnowy 2, 1861

Glasgow, February 2, 1861.

A LLAN CUTHBERTSON, Accountant in Glasgow, Trustee on the sequestrated estates of J. & J FINDLAY, Merchants in Glasgow, sometime carrying on Business as Cotton-spinners at Bridge of Weir, in the County of Renfrew, and at Springvale, in the County of Lanark, and Individual Partners, hereby intimates, that an account of his intromissions with the funds of the estate, brought down to the 21st of December last, and a state of the funds recovered, have been made up and examined by the Commissioners; and that a final and equalizing dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Office, No. 110, West George Street, Glasgow, on 26th March next.

ALLAN CUTHBERTSON, Trustee.

Glasgow February 13, 1861 Glasgow, February 13, 1861.

In the Sequestration of the Estates of the Late ALEX-ANDER M'NEIL, Advocate, Edinburgh.

JOHN C. FRASER, Chartered Accountant in Edinburgh, the Trustee, hereby gives Notice, that accounts of his intromissions down to 27th January 1861, have been examined and audited by the Commissioners, who have declared a second dividend of One Shilling and Sixpence per pound, which will be paid on and after the 27th day of March next, at the Chambers of James Somerville, S.S.C., 60, Hanover Street, Edinburgh.

JOHN C. FRASER, Trustee.

Y EORGE HENRY KING, Brewer in Hawick Trustee on the sequestrated estate of WILLIAM CAIRNS, Grocer and Spirit Dealer in Hawick, hereby intimates, that an account of his intromissions as Trustee on the said estate, brought down to the 28th ultimo, and state of the funds recovered and of the property outstanding belonging to the sequestrated estate, at the same date, have been made up by him, and examined by the Commissioners, in terms of the Statute: That the Commissioners have postponed payment of a dividend until the next statutory period, and dispensed with Intimation thereof to the Creditors by circulars— Of all which Notice is hereby given, in terms of the Statute.

GEORGE H. KING, Trustee.

Hawick, February 12, 1861.

Trustee on the sequestrated estates of WILLIAM SMITH & COMPANY, Commission Merchants, sometime of Dunlop Street, now of West Howard Street, Glasgow, as a Company, and of William Smith, Commission Merchant, and James Smith, Writer and Commission Merchant, both in Glasgow, the Individual Partners of that Company, as such, and as Individuals, hereby intimates, that accounts of his intromissions with the funds of the estates, brought down to the 30th ultimo, have been made out and examined by the Commissioners, and they have postponed the declaration of a dividend till the recurrence of another statutory period. till the recurrence of another statutory period.

WALTER MACKENZIE, Trustee.

66, St Vincent Street, Glasgow, February 14, 1861.

JAMES URQUHART, Merchant in Dingwall, Trustee on the sequestrated estate of G. & J. LAIDLAW, Farmers at Contin and Letterewe, County of Ross, and George Laidlaw, Farmer there, the only surviving Partner of that Company or Firm, as such, and as an Individual, hereby intimates, that an account of his intromissions with the funds of the said estates, brought down to the 2d February current, and state of the funds recovered and of those outstanding as at the same date, have been made up by him, and audited and examined by the Commissioners of said estates; and that they have postponed the declaration of a second dividend until the next statutory period, and dispensed with sending circulars to the Creditors.

JAMES URQUHART, Trustee. Dingwall, February 13, 1861.

EORGE HUTCHESON WALLACE, Accountant in Glasgow, Trustee on the sequestrated estate of JOHN FERGUSON, Ship Carpenter, Boat Builder, and Joiner, Elliot Street, Glasgow, hereby intimates, that an account of his intromissions with the funds of the estate, brought down to 1st current, and states of the funds recovered and outstanding as at the same date, have been made up and audited by the Commissioners, who have postponed the declaration of a dividend till the recurrence of the next statutory period.—Of all which Notice is hereby given.

George H. Wallage, Trustee.

20, Buchanan Street.

Glasgow, February 14, 1861.

NOTICE.

THE Company carrying on Business in Inverness as Corn Factors and Commission Agents, under the Firm of HAIG & MACKENZIE, and whereof the Subscribers were the sole Partners, has this day (11th February 1861) been DISSOLVED by mutual consent, in consequence of the ill health of the Subscriber, Mr Mackenzie, who is unable to attend to Business.

The Business will continue to be carried on by Mr Haig, who is authorised to collect any debts due to, and will liquidate all claims due by the said Firm.

WILLIAM HAIG. H. C. MACANDREW, Solicitor, Inverness, Witness to the Subscription of the said William Haig. James Simpson, Solicitor, Inverness, Witness to the Subscription of the said William Haig.

DON. MACKENZIE.

James Simpson, Solicitor, Inverness, Witness to the
Subscription of the said Donald Mackenzie. ALEX. SIMPSON, Merchant, Inverness, Witness to the Subscription of the said Donald Mackenzie.