11 c'clock foremoon. The Creditors will meet in Watern' Crewn Hotel, Allon, on Friday the 11th day of October Crewn Hotel, Allon, on Friday the 11th day of October mext, at 11 o'clock forencon. At the meeting of Creditors held on the 20th current for election of Trustee, &c., the Bankrupt made an offer of a composition of Two Shillings and Saxpence per pound to his Creditors on all debts due by him at the date of his sequestration, payable four months after the Bankrupt's final discharge, and offered John Melvin, Architect in Allon, as his security; the said Donald M'Kay further offered to pay or provide for the whole gypences attending the sequestration and the the whole expenses attending the sequestration and the semuneration to the Trustee: That the Creditors present at mad meeting having unanimously resolved that the effer and security should be entertained for consideration, Notice is hereby given, that at the second general meeting of Creditors to be held on the said 11th day of October next, the Bankrupt's offer, and the security proposed. ext, the Bankrupt's offer, and the security proposed, will be finally decided on.

J. GREGORY WALLACE, Trustee.

Allos, September 21, 1861.

NOTICE.

SEQUESTRATION of LEWIS STEWART, Auctioneer and Valuator, sometime in Rothesay, now

Auctioneer and Valuator, sometime in Rothesay, now carrying on Business at 28, Jamaica Street, Glasgow.

A Meeting of the Creditors on the above sequestrated estates will be held within the Crow Hotel, George Square, Glasgow, on Thursday the 3d October 1861, at 12 o clock noon, to elect a Trustee, or Trustees in succession on the said sequestrated estates, by appointment of the Lord Ordinary on the Bills dated 23d September 1861. Personal Protection has been granted to the Bankrupt until the meeting.

MICH. LAWSON, S.S.C..

MICH. LAWSON, S.S.C., 5, Elder Street, Edinburgh, Agent.

JAMES MUIR, Banker in Arbroath, Trustee on the sequestrated estate of DAVID CUTHBERT, Manufacturer, Arbroath, hereby calls a meeting of the Creditors to be held within his Office, High Street, Arbroath, on Wednesday 16th October 1861, at 11 o'clock A.m., to consider as to an application for the Trustee's discharge.

Jas. Muir, Trustee.

Arbroath, September 23, 1861.

TO THE CREDITORS OF
GEORGE STEWART, Cattle-Dealer, sometime residing at Corshalloch, in the Parish of Gartly, and presently residing at Fochabers, in the County of Elgin.

CHARLES KELMAN, Solicitor in Keith, a Creditor of the said George Stewart, do hereby intimate that the Shariff of Banff Elgin and Naim acting in that the Sheriff of Banff, Elgin, and Nairn, acting in Elginshire, has appointed a general meeting of the Creditors on said estates to be held within the Gordon Arms Inn, Elgin, upon Wednesday the 2d day of October next, at 12 o'clock noon, to elect a Trustee.

CHAS. KELMAN.

Keith, September 21, 1861.

SEQUESTRATION of GUSTAVE BRUHNS, Cotton Agent and Merchant in Glasgow, as an Individual, and as sole Partner of the Firm of GUSTAVE BRUHNS & COMPANY, sometime carrying on Business as Commission Merchants in London.

THE Trustee, with consent of the Commissioners, hereby calls a general meeting of the Creditors on said sequestrated estates to be held within the Counting-House of Moore & Copland, Accountants, 28, St. Vincent Place, Glasgow, upon Wednesday the 2d day of October proximo, at one o'clock afternoon, to receive an offer of composition to be made by the Bankrupt.

ALEX. Moore, Trustee.

28, St Vincent Place, Glasgow, September 23, 1861.

SEQUESTRATION of ALEXANDER JOHNSTON,

Bottler and Commission Agent in Bathgate.

THE Trustee hereby intimates that an account of his intromissions with the funds of the estate, brought down to 6th instant, together with a state of the funds as at the same date, have been made up by him and audited by the Commissioners: That he has examined the claims of the several Creditors who have lodged their eaths and grounds of debt on or before 6th instant, and has completed a list of those Creditors entitled to be ranked on the estate. Further, that a first and final dividend will be paid to the Creditors ranked, on Thursday the 7th day of November next, within the Trustee's Chambers, No. 36, Hanover Street, Edinburgh.

DAVID MARSHALL, Trustee.

Edinburgh, September 24, 1861. Bottler and Commission Agent in Bathgate.

Edinburgh, September 24, 1861.

TAMES WYLLIE GUILD, Accountant in Glasgow, Trustee on the sequestrated estate of JAMES GRAHAM ADAM, Merchant and (Calico Printer in Glasgow, and at Denovan, near Denny, in the County of Stirling, hereby intimates, that an account of his intromissions with the funds of the estate, brought down to the 8th instant, and states of the funds realized as at the same date, have been made up and examined by the Commissioners, in terms of the Statute. Further, that a fourth and final dividend will be paid to the whole Creditors whose claims have been admitted, and also an equalizing dividend will be paid to those Creditors whose claims have been admitted and who did not participate in the former dividends, within the Counting-house of Messrs J. W. & D. R. Guild, Accountants, No. 65, Saint Vincent Street, Glasgow, on Saturday the 9th day of November next.—Of all which Notice is hereby given, in terms of the Statute.

J. WYLLIE GUILD, Trustee. Glasgow, September 23, 1861.

SEQUESTRATION of ALEXANDER MORRISON

SEQUESTRATION of ALEAANDER BIOMESON
STEPHEN, Bookseller and Stationer, Dundee.

JAMES KNOX, Accountant, Edinburgh, Trustee on
the above estate, hereby intimates, that an equalizing dividend will be paid to those Creditors ranked since declaration of the first dividend; and a second and final dividend to all the Creditors ranked on the estate will be paid at his Chambers, 75, Princes Street, Edinburgh, on 6th November next.

JAMES KNOX, Trustee. Edinburgh, September 17, 1861.

SEQUESTRATION of ROBERT GILCHRIST, Draper, Linlithgow, carrying on Business as a Draper in Linlithgow under the name and title of ROBERT

Younger, Draper, Linlithgow.

MY account of intromissions with the funds of the above estate, brought down to the 7th instant, has been audited by the Commissioners, and a dividend postponed.

WILL COPLAND, Trustee.

28, Saint Vincent Place Glasgow, September 21, 1861.

JOHN PATERSON, Manufacturer in Hawick, Trustee on the sequestrated estates of MESSRS TURNBULL & MURRAY, lately Accountants, Commission Agents, and Woollen Merchants in Hawick, as a Company, and of George Turnbull, Accountant, and James Murray, lately Accountant, &c., there, the Partners of that Company, as such, and as Individuals, hereby intimates, that his accounts have been made up to the 6th current, and audited by the Commissioners, who have examined states of the estates made up to the same date: That the Commissioners have postuoned a dividend on the estates until missioners have postponed a dividend on the estates until the next statutory period, and dispensed with intimation thereof to the Creditors by circulars.

JOHN PATERSON, Trustee.

Hawick, September 21, 1861.

WILLIAM TOLMIE, Accountant in Glasgow, Trus-tee on the sequestrated estates of B. W. DODS V tee on the sequestrated estates of B. W. DODS & COx., Merchants in Glasgow, and of Benjamin William Dods, and James Thomson Galloway, the Individual liam Dods, and James Thomson Galloway, the Individual Partners of that Firm, as such Partners, and as Individuals, hereby intimates, that the Commissioners have postponed payment of any dividend, and dispensed with sending circulars to the Creditors.

WM. TOLMIE, Trustee.

Glasgow, September 21, 1861.

SEQUESTRATION of JOHN WILSON, Silversmith, 22, James Street, Calton, Glasgow, now deceased.

THE Trustee hereby intimates that he has had no intromissions with the funds of this estate since last statutory period, and that the Commissioners have postponed the declaration of a dividend, and dispensed with circulars to the Creditors.

And. Rutherglen, Trustee. 119, St Vincent Street, Glasgow.

WILLIAM BARCLAY, Solicitor in Banff, Trustee on the sequestrated estate of ANDREW JOHNSTON, Spirit Merchant in Banff More Printing of the estate since last audit, and that the Commiss of the estate since last audit, and that the Commiss F sioners have postponed the declaration of the three dividend, and dispensed with sending continuous to the Creditors.

W. Banff, September 19, 1861.

NEWCLYPER