Creditors held on the 29th day of January last, the Bank-rupt made an offer of a composition of Sixpence per pound to his Creditors on all debts due by him as an Individual, and as a Partner of the said Firms, at the date of the sequestration, payable at six months from the date of his final discharge. He further offered to pay or provide for the expences attending the sequestration and the re-muneration to the Trustee, and offered John Buchanan, Manhattan Cottage, Pollockshields, as security for pay-ment thereof. The Creditors present at said meeting having resolved that the said offer and security should be entertained for consideration, Notice is hereby given, that another general meeting of the Creditors will be held within the Trustee's Chambers, No. 175, West George Street, Glasgow, on Wednesday the 26th day of February current, at 12 o'clock noon, for the purpose of finally de-ciding on soid offer and scourity ciding on said offer and security.

GEO. WINE, Trustee. Glasgow, February 6, 1862.

N. B.—The Notice of Meeting advertised for Wednes-day the 12th February current is hereby withdrawn. GEO. WINK, Trustee.

**J**OHN FLINT, Accountant in Glasgow, Trustee on the sequestrated estate of JAMES CUSKER, Rag Merchant, Lancefield Street, Glasgow, hereby intimates, that at the second general meeting of Creditors held on the 6th day of February 1862 years, the Bankrupt made an offer of a composition of Four Shillings per pound, payable by equal instalments at six, twelve, and eighteen months from his final discharge. He further offered to pay or provide for the expences attending the sequestrapay or provide for the expences attending the sequestra-tion and the remuneration to the Trustee, and offered Jonas Reis, of Liverpool, in the County of Lancaster, Banker, as security for the payment thereof. The Creditors, or Mandatories of Creditors present at the said meeting having unanimously resolved that the offer and security should be entertained for consideration. and security should be entertained for consideration, Notice is hereby given, that another general meeting of the Creditors will be held within the Chambers of Thomas Charles Young, Writer, 13, John Street, Glasgow, on Friday the 28th day of February current, at 12 o'clock moon, for the purpose of finally deciding on the Bank-rupt's offer and the security proposed.

JOHN FLINT, Trustee. Glasgow, February 6, 1862.

JOHN FLINT, Accountant in Glasgow, Trustee on the sequestrated estate of ROWLAND HILL MACDONALD, formerly a Partner of the now Dissolved Firm of BETHUNE & MACDONALD, Commission Merchants in Glasgow, presently residing at No. 76, Hill Street, Garnethill there, hereby intimates, that at the general meeting of Creditors held on the 3d current the Bank-rupt made an offer of a composition of Sixpence per pound to his Creditors on all debts due by him at the date of his sequestration payable two months after his final dissequestration, payable two months after his final dis-charge, and offered Mr Archibald Gillies, residing at No. 5, Franklin Terrace, Glasgow, as his security; the said Rowland Hill Macdonald further offered to pay or provide for the whole expences attending the sequestration and the remuneration to the Trustee. That a majority in number and four-fifths in value of the Creditors present at said meeting having resolved that the offer and security at should be entertained for consideration. Notice is hereby given, that another general meeting of Creditors will be held within the Chambers of Messrs Wilkie, Cowan, & Straton, 58, George Square, Glasgow, on Wednesday the 26th day of February current, at two o'clock afternoon, for the purpose of finally deciding on the Bankrupt's offer, and the security proposed.

Glasgow, February 6, 1862.

JOHN FLINT, Trustee.

GREGOR M'GREGOR, Accountant in Glasgow, Trustee on the sequestrated estate of JAMES GALT, Farmer, Whiteshaw, Carluke, hereby intimates, that an account of his intromissions with the funds of the estate, brought down to 22d January 1862, 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 be has examined the claims of the several Creditors **YREGOR M'GREGOR, Accountant in Glasgov** That he has examined the claims of the several Creditors who have kedged their oaths and grounds of debt on or before the said 22d January last, and has prepared lists of those entitled to be ranked on the funds of said estate. Further, that a further dividend will be paid at the Office | Edinburgh, February 7, 1862.

of the Trustee, No. 35, Renfield Street, Glasgow, on the 23d day of March next, to those Creditors who did not lodge their oaths and grounds of debt in time to participate in the first dividend, but who participated in the second dividend, and an equalizing dividend with the last men-tioned Creditors to those Creditors whose caths and grounds of debt were not lodged in time for the second dividend.—Of all which Intimation is hereby made, in terms of the Statute. terms of the Statute.

GREGOR M'GREGOR, Trustee.

Glasgow, February 6, 1862.

A LEXANDER WIGHT, Ironmonger in Forres, ANDER STEEL, Blacksmith at Carnoch of Dunphail, in the Parish of Edenkillie, and County of Elgin, hereby intimates, that a second and final dividend will be paid to those Creditors whose claims have been admitted by the Trustee, within the Office of Felix C. Mackenzie, Writer in Forres, on the 19th of March next.

ALEX. WIGHT, Trustee. Forres, February 1, 1862.

W ILLIAM PAUL, Advocate in Aberdeen, Trustee on the sequestrated estate of JOHN FINDLAY & SONS, Watchmakers in Aberdeen, hereby intimates, that a dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Office, 20, King Street, Aberdeen, on the 3d of April next.

WILLIAM PAUL, Trustee.

Aberdeen, February 1, 1862.

DAVID KINNEAR, Accountant in Edinburgh, Trustee on the sequestrated estate of JOHN WIGHT, Stabler and Horse Dealer, Edinburgh, hereby intimates, that the Commissioners have audited his accounts to the 23d ultimo, and postponed the declaration of a dividend. DAVID KINNBAR.

Edinburgh, February 7, 1862.

A RCHIBALD BORTHWICK, Chartered Accountant in Edinburgh, Trustee on the sequestrated estate of MR JOHN BLAIKIE, Advocate in Aberdeen, hereby intimates, that accounts of his intromissions with the funds of the estate, brought down to 23d ultimo, and state of the funds recovered and of those outstanding at same date, have been audited and approved of by the Commissioners on the said estate, in terms of the Statute ; the also intimates that the Commissioners have postponed payment of a dividend till the next statutory period, and have dispensed with the transmission of circulars to Creditors.

ARCH. BORTHWICK, Trustee.

Chambers, 5, N. St David Street, Edinburgh, February 7, 1862.

A NDREW MASSON, Accountant in Aberdeen, Trustee on the sequestrated estate of JAMES NICOL, Bulker in Aberdeen, and carrying on Business as a China, Glass, and Stoneware Merchant, No. 2, Ship Row, Aberdeen, hereby intimates that his accounts, brought down to the 18th current, have been made up by him, and examined by the Commissioners on the estate, and that they have postponed payment of a dividend until the recurrence of another statutory period, and have dispensed with sending circulars to the Creditors.

January 31, 1862.

AND. MASSON, Trustee.

JAMES HOGARTH BALGARNIE, C.A., Edinburgh, Trustee upon the sequestrated estate of JOHN SAWERS, lately Agent at Stirling for the Edinburgh and Glasgow Bank, hereby intimates, that an account of his intromissions, brought down to 24th ultimo, has been audited by the Commissioners, who have postponed pay-ment of a dividend, and dispensed with sending circulars to Creditors. JAS. H. BALGARNIE, Trustee.

9, North St David Street,