

**A**NDREW MACEWAN, Accountant in Glasgow, Trustee on the sequestrated estate of WILLIAM RICHARD PATERSON, Merchant in Glasgow, carrying on Business as a Merchant in Glasgow under the Firm of PATERSON & COMPANY, and carrying on Business as a Merchant in Calcutta under the Firm of W. R. PATERSON & COMPANY, of which Firms he is the sole Partner, as such Partner, and as an Individual, hereby intimates that his accounts, brought down to the 10th current, have been audited by the Commissioners, and that a dividend will be paid to those Creditors whose claims have been admitted, at the Counting-house of MacEwan & Auld, Accountants, 63, St Vincent Street, Glasgow, on Monday the 10th day of November next.

AND. MACEWAN, Trustee.

SEQUESTRATION of JOHN THOMSON, Merchant, Greenside Street, Edinburgh.

**R**OBERT CRAIG, Accountant, Glasgow, Trustee on the sequestrated estates, hereby intimates that on Saturday the 8th day of November 1862, within the Office of Thomson & Craig, Accountants, 70, George Square, Glasgow, a final dividend will be paid to those Creditors whose claims have been admitted.

ROB. CRAIG, Trustee.

Glasgow, September 23, 1862.

**F**INLAY MUNRO, Auctioneer in Elgin, Trustee on the sequestrated estate of ALEXANDER GORDON, Writer in Elgin, hereby intimates, that an account of his intrusions with the funds of said estate, brought down to the 7th September 1862, and states of the funds recovered and of those outstanding at said date, have been made up and examined by the Commissioners, and that the declaration of a dividend has been postponed by the Commissioners till the recurrence of another statutory period, and that they have dispensed with sending circulars to the Creditors.—Of all which Notice is hereby given, in terms of the Statute.

FINLAY MUNRO, Trustee.

Elgin, September 24, 1862.

SEQUESTRATION of M'ALLAN BROTHERS, Calico Printers in Glasgow, and at Dillichip, Dumbartonshire, as a Company, and of John M'Allan, residing at Dillichip aforesaid, and Andrew Stuart M'Allan, residing at 17, Walmer Crescent, Paisley Road, near Glasgow, the sole Individual Partners of that Company, as such, and as Individuals.

**T**HE Commissioners have audited my accounts to the 10th current, and postponed the declaration of a dividend until the recurrence of another statutory period.

DAV. M'CUBBIN, Trustee.

110, Buchanan Street,  
Glasgow, September 25, 1862.

**R**OBERT GILMER, Accountant in Glasgow, Trustee on the sequestrated estate of HUGH DOW DOUGLAS, Musical Instrument Maker, Stockwell Street, Glasgow, hereby intimates, that accounts of his intrusions with the funds of the estate, brought down to the 13th current, have been made up and audited by the Commissioners, who have postponed the declaration of a dividend until the recurrence of another statutory period.

R. GILMER, Trustee.

135, Buchanan Street,  
Glasgow, September 24, 1862.

SEQUESTRATION of CHARLES HARDMEAT, India Rubber Merchant, 32, Queen Street, Glasgow.

**T**HE Commissioners have audited my accounts to the 10th current, and postponed the declaration of a further dividend until the recurrence of another statutory period.

DAV. M'CUBBIN, Trustee.

110, Buchanan Street,  
Glasgow, September 25, 1862.

SEQUESTRATION of JOHN LINDSAY, Farmer, Craighall, East Kilbride.

**T**HE Trustee hereby intimates that his account has been audited by the Commissioners, and a dividend postponed.

ALEX. W. WOODSIDE, Trustee.

112, West George Street,  
Glasgow, September 24, 1862.

**W**ILLIAM DREW, Accountant in Glasgow, Trustee on the sequestrated estates of JOHN LOGAN, Junior, & COMPANY, Commission Merchants and Shipowners in Glasgow, and John Logan, Junior, Commission Merchant and Shipowner there, the sole Partner of the said Firm, as such Partner, and as an Individual, hereby intimates, that an account of his intrusions with the funds of the estates, brought down to the 10th September current, 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 estates, in terms of the Statutes; that he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the 11th September current, and made up lists of those Creditors entitled to be ranked on the funds of said estates, and also of those whose claims have been rejected in whole or in part. Farther, that the Commissioners have postponed the declaration of a dividend till the recurrence of another statutory period.—Of all which Intimation is hereby given, in terms of the Statutes.

WM. DREW, Trustee.

97, West George Street,  
Glasgow, September 24, 1862.

**W**ILLIAM STIVEN, Accountant in Dundee, Trustee on the sequestrated estates of LYON & ANDSON, Writers in Arbroath, as a Firm or Company, and of the now deceased Robert Lyon, Writer there, and the also deceased James Andson, Writer there, the Partners of the said Company, as Partners, and as Individuals, hereby intimates, that accounts of his intrusions with the funds of the said estates, brought down to the 12th instant, and states of the funds recovered and of those outstanding at same date, have been made up by him, and examined by the Commissioners on said estates; in terms of the Statute. Farther, that the Commissioners have postponed the declaration of another dividend from said estates till the recurrence of the next statutory period.

Dundee, September 25, 1862. WM. STIVEN, Trustee.

**C**HARLES ROLES, Junior, Writer in Grantown, Trustee on the sequestrated estate of ALEXANDER WATSON, Merchant in Tomintoul, in the County of Banff, hereby intimates that his accounts, brought down to the 5th instant, have been audited by the Commissioners, who have postponed the declaration of a dividend till next statutory period, and dispensed with sending circulars to the Creditors.

CHAS. ROLES, Junr. Trustee.

Grantown, September 23, 1862.

**N**ICOL BAILLIE, Merchant in Edinburgh, Trustee on the sequestrated estate of WILLIAM WHITE, Provision Merchant in Edinburgh, hereby intimates, that his accounts of intrusions to 13th current have been audited by the Commissioners, who have postponed a farther dividend until next statutory period, and have dispensed with circulars to the Creditors.

NICOL BAILLIE, Trustee.

Edinburgh, September 25, 1862.

**T**HE Trustee on the sequestrated estate of JAMES WILSON, Farmer at Mains of Cranna, in the Parish of Marnoch, and County of Banff, hereby intimates, that an account of his intrusions as at 12th current, has been audited, and a dividend postponed till the recurrence of another statutory period,—all in terms of the Statute.

JAMES RUST, Trustee.

Banff, September 23, 1862.

SEQUESTRATION of Dr ROBERT WINCHESTER FRASER, Army Staff-Surgeon.

**J**OHAN C. FRASER, Chartered Accountant in Edinburgh, Trustee on the sequestrated estate of Dr Robert Winchester Fraser, hereby intimates, that his accounts have been approved of by the Commissioners, that they have postponed declaration of a dividend, and dispensed with sending circulars to Creditors.

JOHN C. FRASER.

SEQUESTRATION of ROBERT MILLER, Builder and Quarrier, Carfin and Chapelhall.

**T**HE Trustee hereby intimates that his account has been audited by the Commissioners, and a dividend postponed.

ALEX. W. WOODSIDE, Trustee.

112, West George Street,  
Glasgow, September 21, 1862.