A LEXANDER RITCHIE, Writer in Arbroath, Trus-tee on the sequestrated estate of JAMES ROBERT-SON, Farmer at North Mains of Letham, hereby intimates that a dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Office in Arbroath, on the 2d day of July next.

A. RITCHIE, Trustee. Arbroath, May 15, 1863.

A LEXANDER RITCHIE, Writer, Arbroath, Trustee on the sequestrated estate of GEORGE SHERIFF, Farmer, Peebles, Letham Grange, by Arbroath, hereby intimates that an account of his intromissions with the funds of the said estate, brought down to the 2d instant, and state of the funds recovered and of those outstanding at same date, have been made up by him, and examined by the Commissioners on said estate, in terms of the Statute. Farther, that the Commissioners have post-poned the declaration of a dividend from said estate till the recurrence of the next statutory period. the recurrence of the next statutory period. A. RITCHIE, Trustee.

Arbroath, May 18, 1863.

SEQUESTRATION of WILLIAM SMITH & COM-PANY, Commission Agents, 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 Com-pany, as such as and as individuals

WALTER MACKENZIE, Accountant in Glasgow, Trustee on said sequestrated estates, hereby inti-mates that accounts of his intromissions with the funds of the estates, brought down to the 30th ultimo, have been examined by the Commissioners, who have postponed the declaration of a dividend till the recurrence of another statutory period.

WALTER MACKENZIE, Trustee.

66, St Vincent Street, Glasgow, May 16, 1863.

## TO THE CREDITORS OF

WALTER FREDERICK CAMPBELL, Esquire of Islay, Shipowner, and Manufacturer of Tiles and Bricks in the Island of Islay, and Sheriffdom of Argyll, and Coalmaster at Woodhall, in Lanarkshire.

Coalmaster at Woodhall, in Laharkshire. JAMES BROWN, Accountant in Edinburgh, Trustee on the sequestrated estate of the said Walter Frederick Campbell, hereby intimates that states of his accounts to the 2d instant, and of the funds recovered and outstanding, have been made up and examined by the Commissioners, in terms of the Statute; and the Com-missioners have directed him not to send circulars with a comp or abstract of the state of the funds by post to the copy or abstract of the state of the funds by post to the Creditors. JAMES BROWN. Creditors.

Edinburgh, May 19, 1863.

WILLIAM STIVEN, Accountant, Dundee, on the sequestrated estate of DAVID CALMAN **VV** on the sequestrated estate of DAVID CALMAN MARTIN, Rope and Sail Maker, Dundee, hereby inti-mates that his accounts, brought down to the 2d current, have been audited, and that the Commissioners have post-poned the declaration of a dividend till the recurrence of another statutory period, and have dispensed with sending circulars to the Creditors.

Dundee, May 18, 1863.

WM. STIVEN, Trustee.

WILLIAM BEVERIDGE, Writer, Dunfermline, Trustee on the sequestrated estates of THOMAS CRAIGIE, Plumber, Zine Worker, and Gas Fitter, Dun-fermline, hereby intimates that his accounts up to the 5th current have been audited by the Commissioners, who have postponed the declaration of a dividend till another statutory period, and dispensed with sending circulars to the Creditors.

WILL. BEVERIDGE, Trustee.

Dunfermline, May 16, 1863.

JAMES URQUHART, Merchant in Dingwall, Trustee AMES ORGUHART, 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 Indi-vidual, hereby intimates that the Commissioners have audited his accounts to the 2d current.

JAMES URQUHART, Trustee. Dingwall, May 15, 1863.

ROBERT HOPE ROBERTSON, Accountant in Glas-**CODENT HOPE ROBERTSON, ACCOUNTANT IN GRAS-**JAMES M'FEE, Shipowner and Proprietor, Hamilton Street, Saltcoats, hereby intimates that an account of his intromissions with the funds of the estate, brought down to the lat instant, has been made up and examined by the Commissioner, in terms of the Statute; that he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the lst instant, and made up lists of those Creditors entitled to be ranked on the funds of the estate ; further, that the declaration of a dividend has been postponed until next statutory period.—Of all which Intimation is hereby made, in terms of the Statute.

R. HOPE ROBERTSON, Trustee. Glasgow, May 16, 1863.

JOHN LUMSDEN, Accountant in Banff, Trustee on the sequestrated estate of JAMES THUBRON, Railway Contractor, residing in Banff, in the Parish and County of Banff, hereby intimates that an account of his intromissions with the funds of the sequestrated estate, brought down to the 26th ultimo, and a state of the funds recovered and outstanding as at same date, have been made up and examined by the Commissioners, in terms of the Statute, and that they have postponed payment of a further dividend till the next statutory period, and dis-pensed with sending circulars to the Creditors. JNO. LUMSDEN, Trustee,

Banff, May 13, 1863.

H ECTOR MUNRO, Agent for the City of Glasgow Bank, Dingwall, Trustee on the sequestrated estates of GEORGE GORDON MILNE MILLER, sometime Surgeon in Dingwall, thereafter residing in Tain, now deceased, hereby intimates that he has had no intro-missions with the funds of the estate from the 24th day of January last till the 24th ultimo; and further, that the Commissioners have postponed the declaration of a dividend till the recurrence of another statutory period, and dispensed with sending circulars to the Creditors. HECTOR MUNRO, Trustee.

HECTOR MUNRO, Trustee. Dingwall, May 11, 1863.

JOHN BOWES, Agent at Dalkeith for the Clydesdale Banking Company, Trustee on the sequestrated estate of JAMES DOBLE, Farmer, Contractor, and Lime-burner at D'Arcy, in the Parish of Newbattle, hereby intimates that the Commissioners on this estate have audited his accounts, brought down to the 4th instant, and postponed the declaration of a dividend till the next statutory period, and dispensed with sending circulars to the Creditors.

Dalkeith, May 18, 1863.

JOHN BOWES, Trustee.

SEQUESTRATION of JOHN CAMPBELL WEIR, Baker, Grocer, Provision Merchant, and General Dealer, at Strone, in the County of Argyle. THE Commissioners have audited my accounts and postponed a dividend till next statutory period.

postponed a dividend till next statutory period.

WILL. COPLAND, Trustee. Glasgow, May 18, 1863.

SEQUESTRATION of DANIEL M'CALLUM, Family Grocer and Wine and Spirit Merchant in Glasgow.

THE Commissioners having audited my accounts till the 11th day of May 1863, have postponed the declaration, of a dividend till another statutory period, and dispensed with circulars to the Creditors. N. JOHNSTON, Trustee.

Glasgow, May 18, 1863.

SEQUESTRATION of JAMES BROWN, Wright and Packing-box Maker, 76, John Street, Glasgow.

THE Commissioners have audited my accounts to 1st instant, postponed the declaration of a dividend, and dispensed with sending circulars to the Creditors. JOHN WIGHT, Trustee.

Glasgow, May 18, 1863.

SEQUESTRATION of HUGH WATT, Tea Merchant in

Glasgow, as an Individual. THE Commissioners on this estate have postponed de-claring a dividend till the anti-L claring a dividend till the recurrence of the next statutory period.

Glasgow, May 18, 1863.

JAS. ANDERSON, Trustee.

656