WILLIAM COUPER TAIT, Accountant, Glasgow, Trustee on the Sequestrated Estates of MRS. JANET DUFF or M'SWEEN, Spirit Merchant, Port-Glasgow, hereby intimates that at the Meeting of Creditors, held on the 12th day of May current, the Bankrupt offered to the Creditors a Composition on her whole debts of Four Shillings per pound, payable one month after her final discharge, with security ; and that the Creditors present unanimously entertained said offer for consideration ; and Notice is hereby given that it will be decided upon at a Meeting of the Creditors, to be held within the Office of Messrs. Brown, junior, Davies, & Tait, Accountants, 65 West Regent Street, Glasgow, upon Monday the 4th day of June 1877, at two o'clock afternoon.

WM. COUPER TAIT, Trustee.

Glasgow, 12th May 1877.

I OUSON WALKER, Accountant in Greenock, Trustee J on the Sequestrated Estate of JOHN HENDERSON, Joiner, John Street, Greenock, formerly also carrying on business in Greenock as a Coal Dealer, and also as a Boys' Clothier, hereby intimates that an account of his intromissions with the funds of the Estate, brought down to the 27th day of April 1877, and of those outstanding as at the same date, has been made up and examined by the Commissioners on said Estate, 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 said 27th day of April 1877, and completed lists of those Creditors entitled to be ranked on the funds of the said Estate, and also of those whose claims have been rejected in whole or in part ; further, that the Commissioners on said Estate have resolved that a Dividend should be postponed till the recurrence of another stated period for making a Dividend.—Of all which Notice is hereby given, in terms of the Statute.

LOUSON WALKER, Trustee.

Greenock, 11th May 1877.

G EORGE KYD, Auctioneer, Perth, as Trustee on the Sequestrated Estate of JOHN WANLISS, Farmer, Mains of Cargill, in the Parish of Cargill, Perthshire, hereby intimates that accounts of his intromissions with the funds of the Estate, brought down to 30th April last, have been made up and examined by the Commissioners ; that he has examined the claims of the several Creditors who had lodged their oaths and grounds of debt on or before the said 30th April last, and completed lists of those Creditors entitled to be ranked on the funds of the Estate, and also of those whose claims have been rejected in whole or in part ; and that a Dividend will be paid to those Creditors whose claims have been admitted, at the Writing Chambers of Mr. James C. Pinkerton, 25 George Street, Perth, on the 2d July next.

Perth, 15th May 1877.

GEO. KYD, Trustee.

SEQUESTRATION of DAVID ALEXANDER, Engineer, Lochrin Engine Works, Edinburgh, sometime carrying on business there under the Firm name of ALEXANDER & TURNER.

THE Trustee hereby intimates that the Commissioners have audited his accounts, brought down to 28th ultimo, and that an equalizing Dividend of Eight Shillings per pound, and a second and final Dividend of One Shilling and Threepence per pound, will be paid, within his Chambers, 53 George IV. Bridge, Edinburgh, on and after the 29th day of June 1877.

W. B. ROBERTSON, Trustee.

DAVID MYLES, Accountant, Dundee, Trustee on the Sequestrated Estate of WILLIAM KIDSTON, 76 South Street, St. Andrews, hereby intimates that a Dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Office, No. 11 Reform Street, Dundee, on the 2d day of July next.

DAVID MYLES, Trustee.

11 Reform Street, Dundee, 12th May 1877. A S Trustee on the Sequestrated Estate of ISAAC COLE & COMPANY, lately carrying on business in Edinburgh, and of Isaac Cole, sole Partner of said Firm, as such, and as an Individual, I hereby intimate that an account of my intromissions with the funds of the Estate, for the statutory period to 28th ultimo, has been examined and approved of by the Commissioners. I have also to intimate that a state of the claims pro-

I have also to intimate that a state of the claims produced by Creditors, as between 28th December 1876 and 28th ultimo, has been prepared by me, in terms of the Statute.

I have further to intimate that the Commissioners have authorized payment of a first Dividend, payable on and after the 29th day of June next, to all those Creditors whose claims have been admitted, subject to my Deliverances being sustained.

JAS. ALEX. MOLLESON.

Chambers, 5 North St. David Street, Edinburgh, 12th May 1877.

A LEXANDER TOSH, Accountant, Dundee, Trustee on the Sequestrated Estate of WILLIAM THOM-SON, Joiner, now or lately residing at Monifieth, in the County of Forfar, hereby intimates that the Sheriff of the County of Forfar has accelerated payment of the first Dividend under this Sequestration, by authorizing the same to be made on the expiration of four months from the date of the Deliverance actually awarding Sequestration; and that accordingly, and in order to entitle Creditors to participate in said Dividend, their oaths and grounds of debt must be lodged with the Subscriber on or before the 3d day of July next.

ALEXANDER TOSH, Trustee.

Dundee, 14th May 1877.

I ALEXANDER ARCHIBALD TENNENT, Accountant, Glasgow, Trustee on the Sequestrated Estate of PETER RUSSELL, Tailor and Clothier, Hamilton, hereby intimates that the Commissioners have postponed a Dividend until the recurrence of another statutory period.

ALEX. A. TENNENT, Trustee.

Glasgow, 12th May 1877.

SEQUESTRATION of WILLIAM ROBERTSON,

Baker, Polepark Road, and also at No. 235 Hilltown and No. 212 Hawkhill, all in Dundee.

A LEXANDER TOSH, Accountant in Dundee, Trustee, hereby intimates that accounts of his intromissions, brought down to 29th ultimo, have been audited by the Commissioners, who have postponed declaration of a Dividend till the next statutory period, and dispensed with circulars to the Creditors.

ALEXANDER TOSH, Trustee.

Dundee, 14th May 1877.

A NDREW MURPHY, Draper, Castle Street, Hamilton, has presented a Petition to the Sheriff of Lanarkshire, for Interim Protection and Decreet of Cessio Bonorum; and all his Creditors are hereby required to appear within the Sheriff Court House at Hamilton, on Monday the 18th day of June next, at eleven o'clock forenoon, when he will appear for Examination.

WILLIAM CAMPBELL, Agent.

14 Almada Street, Hamilton, 14th May 1877.