SEQUESTRATION of JOHN STIRLING, Draper, Sandbed, Hawick.

THE Trustee hereby intimates that his accounts, brought down to the 19th ultimo, have been and the by the Commissioners, and that on and after Wednesday the 20th day of February next, a third and final Dividend will be paid, at his Office, 59 St. Vincent Street here, to those Creditors whose claims have been admitted.

JOHN WILSON, C.A., Trustee.

Glasgow, 3d January 1878.

JAMES HALDANE, Accountant in Edinburgh, Trustee on the Sequestrated Estate of LAING IRVINE, Manufacturers, Hawick and Peebles, hereby intimates that a fourth Dividend will be paid to those Creditors whose claims have been admitted by the Trustee, within his Office, 24 St. Andrew Square, Edinburgh, on the 18th day of February next.

JAMES HALDANE, Trustee.

Edinburgh, 3d January 1878.

SEQUESTRATION of CHARLES NIMMO, Hotel Keeper, Tontine Hotel, Glasgow.

THE Trustee hereby intimates that on and after Thursday the 21st day of February next, an equalizing and also a second and final Dividend will be paid, within the Chambers of Thomson, Jackson, Gourlay, & Taylor, C.A., 24 George Square, Glasgow, to those Creditors whose claims have been duly lodged and admitted by the Trustee.

THO. JACKSON, C.A., Trustee.

Glasgow, 3d January 1878.

In the SEQUESTRATION of JOHN EWING, Merchant and Packing Box Maker, &c., in Glasgow, carrying on business under the Firm of Ewing & Com-PANY, Merchants and Packing Box Makers, &c., there.

ROXBURGH STRONG, Chartered Accountant in Glasgow, Trustee, hereby gives notice that the accounts of his intromissions with the funds of the Estate have been brought down to the 19th of December 1877, and examined by the Commissioners, in terms of the Statute; that an equalizing Dividend of Ninepence per pound will be paid within his Chambers, 110 West George Street, Glasgow, on and after Wednesday the 20th day of February next, to all Creditors whose claims have been admitted to a ranking on the Estate but who have been admitted to a ranking on the Estate, but who did not participate in the first division; and that the Commissioners have postponed the declaration of a further Dividend till the next statutory period.

J. ROXBURGH STRONG, C.A., Trustee.

Glasgow, 3d January 1878.

NOTICE.

OSES THOMAS, sometime Joiner, Brachead Street, Glasgow, now residing at 20 Loudon Place, Govanhill, has presented a Petition in the Sheriff Court Govanhill, has presented a Petition in the Sheriff Court of Lanarkshire at Glasgow, for Interim Protection and Decree of Cessio Bonorum; and all his Creditors are hereby required to appear in Court, within the Chambers of Mr. Sheriff Spens, County Buildings, Glasgow, upon the 5th day of February next, at half-past ten o'clock forenoon, when the Petitioner will appear for public Examination; further, Interim Protection has been granted in his favour against Imprisonment for Civil Debt till the future orders of Court. Debt till the future orders of Court.

> JOHN WARK, Writer, Glasgow, Agent.

Glasgow, 2d January 1878.

JOHN HAY, sometimes called JAMES HAY, Baker, 276 George Street, Aberdeen, and residing at 43 North Broadford, Aberdeen, has presented a Petition to the Sheriff of Aberdeen and Kincardine, for Interim Protection on caution, in terms of the Statute, and for Decree of Cessio Bonorum; and all his Creditors are hereby required to appear within the Sheriff Court House at Aberdeen, on Wednesday the 6th day of February 1878, at twelve o'clock noon, when he will appear for Examination. for Examination.

> CHARLES DUNCAN, Advocate, 31 Adelphi, Aberdeen, Petitioner's Agent.

Aberdeen, 3d January 1878.

NOTICE.

THE Copartnership carried on by the Subscribers as Wine Merchants under the Firm of J. & W. BUCHANAN, was DISSOLVED of mutual consent, as on 1st day of June last.

Glasgow, 19th October 1877.

JOHN BUCHANAN. WM. R. BUCHANAN.

THOS. ANDERSON, Writer, 172 St. Vincent Street, Glasgow, Witness

ALLAN WADDELL, Law-Clerk, No. 172 St. Vincent Street, Glasgow,

With reference to the above Notice, the Subscribers will carry on the said Business of Wine Merchants for their own behoof under the Firm of Buchanan & Currie, and will pay all debts due by, and receive payment of all debts due to, the dissolved Firm of J. & W. Buchanan.

WM. R. BUCHANAN. HENRY CURRIE. Buchanan & Currie.

Glasgow, 3d January 1878.

NOTICE is hereby given that the Subscribers, the Testamentary Trustees of the Late JOHN SHEP-HERD SHIELS, Wine Merchant, 155 and 157 Constitution Street, Leith, ceased, on the 24th day of December last, to have any interest in the said Business of Wine Merchant carried on by the deceased at the above address. above address.

The Business will in future be carried on under the Firm of John S. Shiels & Sons, at the same address.

> THOMAS B. ROWAN, ELIZA SHIELS,

A. J. IRELAND,

The Testamentary Trustees of the Late John Shepherd Shiels.

GEO. MACDONALD, Solicitor, Greenock, ALEXR. SHEARER, Jr., Solicitor's Clerk, Greenock,
Witnesses to the Signature of Thomas

Ballantine Rowan.

John C. Tweedder, of No. 43 Hanover
Street, Edinburgh, Law-Clerk,
Geo. Brodie Paul, of No. 43 Hanover

Street, Edinburgh, Law-Clerk, Witnesses to the Signatures of Mrs. Eliza Rowan or Shiels and Alex-ander James Ireland.

Edinburgh, 3d January 1878.

NOTICE.

THE Subscriber John Grieve has this day retired from the Concern of GEORGE RUSSELL & CO., Engineers, Motherwell.

Glasgow, 2d January 1878.

JOHN GRIEVE.

James Roberton, Writer, Glasgow, Witness D. G. MURRAY, Law-Clerk, 176 Saint Vincent Street, Glasgow, Witness.