ander Key, as Partners, and as Individuals, with security; and that the Creditors and Mandatories of Creditors present unanimously entertained said offer for consideration; and Notice is hereby given that the offer will be decided upon at a Meeting of the Creditors, to be held within Dowell's Rooms, George Street, Edinburgh, upon the 26th day of July 1880, at two o'clock afternoon.

ROBERT DOUGLAS, Trustee.

Kirkcaldy, 3d July 1880.

SEQUESTRATION of THOMAS REID DUNLOP, sometime Shipping and Forwarding Agent in Bowling, and at the date of the Sequestration of his Estates Ship Chandler there.

JOHN ROBERTSON, Accountant in Greenock, Trustee, hereby gives notice that a first Dividend will be paid, within the Office of Robertson & Kerr, Accountants, 14 Hamilton Street, Greenock, upon the 21st day of August 1880.

JOHN ROBERTSON, Trustee.

Greenock, 2d July 1880.

JOHN OTTO MACQUEEN, Solicitor in Aberdeen, Trustee on the Sequestrated Estate of JAMES IRONSIDE, Brewer, Bonaccord Brewery, Aberdeen, hereby intimates that a Dividend will be paid, within his Writing Chambers, 10 Bridge Street, Aberdeen, on the 20th day of August next.

JOHN OTTO MACQUEEN, Trustee.

Aberdeen, 5th July 1880.

SEQUESTRATION of MUNRO, LAIDLAW, & COM-PANY, Tweed Merchauts, Galashiels, in the County of Selkirk, as a Company, and Alexander Munro, Tweed Merchant and residing there, and Robert Laidlaw, of No. 9 Albion Road, Holloway, London, Tweed Merchant, Galashiels, and at present also residing there, the Individual Partners of the said Company of Munro, Laidlaw, & Company, as such Partners, and also as Individuals.

THE Trustee hereby intimates that an account of his intromissions with the funds of the Estates, brought down to the 21st day of June last, has been made up by him and audited by the Commissioners, in terms of the Statute; further, that on and after Monday the 23d day of August 1880, within the Office of Thomson, Jackson, Gourlay, & Taylor, C.A., 24 George Square, Glasgow, an equalizing and also a third Dividend will be paid to the Company Creditors whose claims have now been duly lodged and admitted. The Commissioners have postponed the declaration of Dividends from the Individual Estates of the said Alexander Munro and Robert Laidlaw until the recurrence of another statutory period.

THO. JACKSON, C.A., Trustee.

Glasgow, 5th July 1880.

I HOMAS IRELAND, Accountant, Dundee, Trustee on the Sequestrated Estate of JOHN BLACK, Baker, Albert Street, Dundee, and carrying on business under the Firm of JOHN BLACK & SON, Bakers, Albert Street, Dundee, hereby intimates that an account of his intromissions with the funds of the Estate, brought down

to the 21st day of June 1880, and a state of the whole Estate of the Bankrupt as at the same date, have been made up and examined and audited by the Commissioners on said Estate, in terms of the 'Bankruptcy (Scotland) Act, 1856; that he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt in terms of the Statute, and has 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 an equalizing Dividend will be paid to such of the Creditors whose claims have been admitted but who did not participate in the first Dividend, as well as a second and final Dividend to those Creditors whose claims have been admitted, within the Trustee's Office, No. 79 Commercial Street, Dundee, on and after Saturday the 21st day of August 1880.—Of all which Notice is hereby given, in terms of the Statute.

THOS. IRELAND, Trustee.

Dundee, 3d July 1880.

SEQUESTRATION of JOHN LORNIE, Farmer, Mammies Room, Errol.

James Scott Marshall, Agricultural Auctioneer, Dundee, Trustee on the Sequestrated Estate of John Lornie, Farmer, Mammies Room, Errol, hereby intimates that an account of his intromissions, brought down to 19th June 1880, has been audited by the Commissioners, who have postponed the declaration of a Dividend till the recurrence of another statutory period.

JAS. S. MARSHALL, Trustee.

Dundec, 5th July 1880.

SEQUESTRATION of J. & F. CHRISTIE, Merchants, Hope Street, Glasgow, as a Company, and James Christie, the sole Partner of that Firm, as such, and as an Individual.

THE Trustee hereby intimates that an account of his intromissions with the funds of the Estate, brought down to 21st June 1880, has been audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period, and dispensed with circulars to Creditors.

WALTER GALBRAITH, Trustee.

91 Buchanan Street, Glasgow, 3d July 1880.

TO THE CREDITORS ON

The Sequestrated Estates of BENJAMIN THOMSON & SON, Engineers, Leith, and of Benjamin Thomson, Senior, and Benjamin Thomson, Junior, Engineers there, the Individual Partners of said Firm, as such, and as Individuals.

JAMES M'CANKIE, Accountant, Edinburgh, Trustee on the above Estates, hereby intimates that an account of his intromissions, brought down to the end of the second statutory period, has been audited by the Commissioners, who have postponed the declaration of a Dividend till the recurrence of the next statutory period, and dispensed with sending circulars to the Creditors.

JAS. M'CANKIE, Trusteo.

10 George Street, Edinburgh, 6th July 1880.