

SEQUESTRATION of GEORGE NEILSON, Pawn-broker, 3 Coulter's Lane, Calton, Glasgow.

ROBERT REID, Chartered Accountant, Glasgow, Trustee, hereby intimates that his accounts, brought down to 28th ultimo, have been audited by the Commissioners, and that on 30th May next a third and final Dividend will be paid, within the Office of Reid & Mair, Chartered Accountants, 40 St. Vincent Place, Glasgow, to those Creditors whose claims have been lodged and admitted.

ROBERT REID, Trustee.
Glasgow, 11th April 1881.

SEQUESTRATION of the Deceased NORMAN M'IVER, Shipowner, residing and carrying on business in Stornoway, in the Island of Lewis and County of Ross.

THE Trustee hereby intimates that his accounts, brought down to the 27th ultimo, have been audited by the Commissioners; and further, that on and after Saturday the 28th day of May 1881, there will be paid, within the Chambers of Thomson, Jackson, Gourlay, & Taylor, C.A., 24 George Square, Glasgow, an equalizing Dividend to those Creditors who did not participate in the former Dividend, and a second and final Dividend to the whole Creditors whose claims have been lodged and admitted.

THO. JACKSON, Trustee.
Glasgow, 8th April 1881.

SEQUESTRATION of ALEXANDER FRASER, Builder, residing at 61 West Clyde Street, Helensburgh.

THE Trustee hereby intimates that the Commissioners have audited his accounts, and have postponed a Dividend till the recurrence of another statutory period.

J. PEARSON CALLUM, C.A., Trustee.
Edinburgh, 8th April 1881.

SEQUESTRATION of JAMES BLACKWOOD COUPER, Calenderer, Dunfermline.

AS Trustee on this Estate, I hereby intimate that my accounts, brought down to the 27th ultimo, have been audited by the Commissioners, who have postponed the declaration of a Dividend till next statutory period, and authorized me to dispense with sending circulars to the Creditors.

JOHN WILSON, C.A., Trustee.
Glasgow, 11th April 1881.

SEQUESTRATION of the Deceased WILLIAM IRELAND, Hardware Merchant and Jeweller in Dundee.

THE Trustee hereby intimates that the Commissioners have postponed the declaration of a Dividend till the recurrence of another statutory period.

JAMES DAVIE, Trustee.
Dundee, 9th April 1881.

WALTER GALBRAITH, Accountant, Glasgow, Trustee on the Sequestrated Estate of ANDREW LOWSON, Draper, Forfar, hereby intimates that an account of his intromissions with the funds of the Estate, brought down to the 28th day of March 1881, has been audited by the Commissioners, who have postponed the declaration of any further Dividend until the recurrence of another statutory period, and dispensed with circulars to the Creditors.

WALTER GALBRAITH, Trustee.
91 Buchanan Street, Glasgow,
11th April 1881.

WALTER GALBRAITH, Accountant, Glasgow, Trustee on the Sequestrated Estate of CHARLES FRASER, Draper, lately residing in Fraserburgh, now deceased, hereby intimates that an account of his intromissions with the funds of the Estate, brought down to the 5th day of April current, has been audited by the Commissioners, who have postponed the declaration of any further Dividend until the recurrence of another statutory period, and dispensed with circulars to the Creditors.

WALTER GALBRAITH, Trustee.
91 Buchanan Street, Glasgow,
11th April 1881.

JAMES WINK, C.A., Glasgow, Trustee on the Sequestrated Estate of WILLIAM ANDERSON, Portioner, Alexandra Parade, Dennistoun, Glasgow, hereby intimates that an account of his intromissions with the funds of said Estate, brought down to the 24th ultimo, has been made up by him and examined by the Commissioners; further, the Commissioners have instructed the Trustee to postpone the declaration of a Dividend till another period, and dispense with sending circulars to the Creditors.

JAMES WINK, Trustee.
Glasgow, 8th April 1881.

DISSOLUTION OF COPARTNERY.

Stirling, 6th April 1881.

THE Copartnery carried on by the Subscribers in Stirling, as Solicitors, Procurators, and Notaries Public, under the Firm of HILL & CATHCART, was on the 4th instant DISSOLVED by mutual consent.

The Subscriber Alexander Hill, who remains in the Business, and who has assumed Mr. Robert Whyte, Solicitor, Edinburgh, as a Partner, will receive payment of all accounts due to, and will pay all debts contracted by, the said Firm. The Business will henceforth be carried on under the Firm of HILL & WHYTE.

ALEXANDER HILL.
WM. CATHCART.

WM. GRAHAM, Banker in Stirling,
Witness.
ARCHD. THOMSON, Clerk in Stirling,
Witness.

ROBERT WHYTE.

D. MACLAREN, Solicitor, Edinburgh,
AL. C. D. VERT, Law Apprentice, 62
Frederick Street, Edinburgh,
Witnesses to the Signature of
Robert Whyte.

NOTICE.

THE Firm or Company of ARMSTRONG & HIGHET, carrying on business at No. 42 South Queensberry Street, Dumfries, as Butchers, of which the Subscribers are the sole Partners, was of this date DISSOLVED by mutual consent.

The Subscriber John Armstrong will in future carry on the Business in his own name, and will receive all accounts due to, and pay all debts due by, the dissolved Firm.

Dumfries, 9th April 1881.

JOHN ARMSTRONG.
JOHN HIGHET.

WM. DICKSON, Law-Clerk, Dumfries,
Witness.
ROBERT WILSON, Solicitor, Dumfries,
Witness.