

by the Commissioners, and that an equalizing and a second and final Dividend will be paid to those Creditors whose claims have been admitted, at the Office of the Union Bank of Scotland in Dumfries, on the 7th day of June next.

CRAIG & GEDDES, Agents.

Dumfries, 20th April 1881.

**SEQUESTRATION of JOHN FINDLAY, Wholesale and Family Grocer, 160 Main Street, Anderston, Glasgow, 335 Dumbarton Road, Partick, and 427 Argyle Street, Glasgow.**

**T**HE Trustee hereby intimates that his accounts, brought down to the 30th ultimo, have been audited by the Commissioners, who have postponed the declaration of a Dividend until the recurrence of another statutory period, and authorized the Trustee to dispense with circulars to the Creditors.

JNO. GOURLAY, C.A., Trustee.

Glasgow, 20th April 1881.

**SEQUESTRATION of JOHN PARKER & COMPANY, Marble Cutters, 348 New City Road, Glasgow, and John Parker, Marble Cutter there, the sole Partner of said Firm, as such Partner, and as an Individual.**

**T**HE Trustee hereby intimates that an account of his intromissions, brought down till the 13th ultimo, has been audited by the Commissioners, who have postponed the declaration of a Dividend till the recurrence of another statutory period, and dispensed with circulars to Creditors.

WM. L. M'KITTRICK, Trustee.

Glasgow, 19th April 1881.

In the **SEQUESTRATION of J. CLARK & CO., Thread Manufacturers in Paisley, and of John Clark, Thread Manufacturer and Joiner there, John Morgan of Greenlaw, Thread and Shawl Manufacturer there, John Morgan, Junior, Thread Manufacturer there, Edward Aikman Morgan, Thread Manufacturer there, and of the said John Morgan, as sole Partner of JOHN MORGAN & Co., Shawl Manufacturers in Paisley.**

**D**AVID GEORGE HOEY, Chartered Accountant in Glasgow, Trustee on the Estates of J. Clark & Co., and Individual Partners, above designed, hereby intimates that the accounts of his intromissions with the funds of the Estates, brought down to 6th instant, have been audited by the Commissioners, who have postponed the declaration of a Dividend till the recurrence of another statutory period.

D. G. HOEY, Trustee.

20th April 1881.

**A**S Trustee on the Sequestrated Estates of BUCHAN & TYNDALL, Manufacturing Ironmongers, 21 and 22 St. James' Square, Edinburgh, as a Company, and of Thomas Buchan and Frederick Thomas Tyndall, both Manufacturing Ironmongers there, the Individual Partners of that Company, as such Partners, and as Individuals, I hereby intimate that my accounts, brought down to the 6th instant, have been audited by the Commissioners;

that I have examined the claims of the Creditors who have lodged their oaths and grounds of debt on or before that date, and made up lists of those admitted and rejected; and that the Commissioners have postponed the declaration of a Dividend until the next statutory period.

J. TURNBULL SMITH, C.A., Trustee.

29 St. Andrew Square, Edinburgh,  
20th April 1881.

**J**AMES HUNTER, Accountant in the Union Bank of Scotland, Lerwick, Trustee on the Sequestrated Estate of ROBERT BELL IRVINE, Baker in Lerwick, hereby intimates that the Commissioners have postponed a Dividend until the recurrence of another statutory period.

JAMES HUNTER, Trustee.

Lerwick, 16th April 1881.

#### NOTICE.

**I**NTIMATION is hereby given that the Trustees and Executors of the late Joseph Alexander Wright, Merchant in Glasgow, ceased as at the 23d day of March 1881 to have any interest in the Business carried on by the said deceased Joseph Alexander Wright, as a Wholesale Warehouseman, at No. 101 Glassford Street, Glasgow, under the Firm of ADAM & WRIGHT (of which he was the sole Partner at the time of his death, on 9th March 1881), they having as at said 23d March 1881 sold and transferred said Business to Joseph Wright and John Wright, both Merchants in Glasgow, sons of the deceased, who will carry on the same for their own behoof under the former Firm or Company name of ADAM & WRIGHT.

Messrs. Joseph Wright and John Wright are entitled to receive all bills and accounts due to, and they will pay all accounts and bills due by, the late Firm.

Glasgow, 20th April 1881.

ANDREW LEIPER.

THOMAS SMITH.

JAs. CRAIG, Jr.

GEO. YOUNG.

JOSEPH WRIGHT.

JOHN WRIGHT.

Signed by the Revd. Andrew Leiper, B.D., Minister of Parish of Gorbals, Glasgow, Thomas Smith, Agent of Bank of Scotland, Main Street, Gorbals, Glasgow, James Craig, Junior, Wine Merchant, Glasgow, and George Young, Writer there, a majority and quorum of the Trustees and Executors of the late Mr. Joseph A. Wright, and also by Joseph Wright and John Wright, above designed, all in presence of—

WILL. PRESTON, Law - Clerk, 97 Wellington Street, Glasgow, Witness.

PETER C. MASTERTON, Law - Clerk, 97 Wellington Street, Glasgow, Witness.

41 Cowgate, Dundee, 21st April 1881.

**T**HE Copartnership carried on by the Subscribers as Merchants and Manufacturers in Dundee under the Firm of W. R. IRELAND & MONCOUR, has of this date been DISSOLVED by the mutual consent of the Subscribers, the sole Partners thereof.

The Business will continue to be carried on by the