SEQUESTRATION of JOHN COWNIE LOWSON,

Draper, Leven, in the County of Fife.

J AMES TAYLOR, Chartered Accountant, Glasgow, Trustee on the Sequestrated Estate of John Cownie Trustee on the Sequestrated Estate of John Cownie Lowson, Draper, Leven, in the County of Fife, hereby intimates that the Sheriff-Substitute of the County of Fife has accelerated payment of the first Dividend under this Sequestration, by authorising the same to be made on the expiration of four months from the date of the Deliverance actually awarding Sequestration; and that accordingly the claims of the Creditors must be duly lodged with the Subscriber on or before the 10th day of January 1886 in order to participate in said Dividend January 1886, in order to participate in said Dividend.

JAMES TAYLOR, C.A., Trustee.

24 George Square, Glasgow, 23d November 1885.

WILLIAM ANDERSON, Chartered Accountant in Glasgow, Trustee on the Sequestrated Estates of the Copartnership carrying on business as Merchants and Mercantile Commission Agents in Glasgow and London under the Firm of MARTIN, TURNER, & COMPANY, and in Batavia, Sourabaya, Singapore, Manilla, and Ilo Ilo under the Firm of MARTIN, DYCE, & COMPANY, as a Company, and Thomas Hinton Campbell, Merchant in Glasgow, John M'Lellan Martin, Merchant there, Robert Mark Wenley, Merchant there, and presently in Singapore, Archibald MacColl, Merchant, Glasgow, and presently in Batavia, George Martin, Junior, Merchant in Glasgow, and Charles Hogendorp Campbell, Merchant, London, the only Partners of said Copartnership, as such Partners, and as Individuals, hereby intimates that the Commissioners have postponed a Dividend until the recurrence of another stated period. period.

WM. ANDERSON, Trustee.

Glasgow, 23d November 1885.

TO THE CREDITORS ON

The Sequestrated Estate of ANDREW BELL IRVING, presently residing at Georgetown, Demerara, British Guiana, and who at the date of his Sequestration carried on business as a Merchant in Glasgow under the Firm of Andrew Bell Irving & Co., and at Georgetown, Demerara, British Guiana, under the Firm of Bell Irving & Co. (of both of which he was the sole Partner), and also a Partner of the now dissolved Firms of Andrew Bell Irving & Co., Merchants, Glasgow, and of IRVING, MACARTHUR, & Co., Merchants, Georgetown, as aforesaid, as such Partner, and as an Individual.

DY virtue of an Order of the Sheriff-Substitute of the Shire of Lauark, dated 19th November 1885, I, as Agent for the above-named Andrew Bell Irving, hereby give notice that he has presented a Petition to the Sheriff of the Shire of Lanark, to be finally discharged of all debts and obligations contracted by him as an Individual and Partner foresaid, or for which he was liable as such Partner, and as an Individual, at the date of the Sequestration of his Estates.

> WILLIAM LUCAS, Writer, Glasgow, Agent.

Glasgow, 20th November 1885.

DISSOLUTION OF COPARTNERY.

THE Business carried on by the Subscribers, the sole Partners thereof, at the Caledonian Saw Mills, Port-Glasgow, under the Firm of SOMMERVILLE & CO., was DISSOLVED of mutual consent on the 30th

day of September 1885.

The Subscriber R. G. Sommerville will pay all debts due by, and is authorised to uplift all debts due to, the

Company.

Port-Glasgow, 21st November 1885.

HENRY BIRKMYRE.

R. G. SOMMERVILLE.

JOHN CHALMERS, Clerk, Springhill, Port-Glasgow, Witness. WILLIAM CUTHBERT, Clerk, Barr's Brae, Port-Glasgow, Witness.

NOTICE OF DISSOLUTION.

THE Firm of JOSHUA BUCHANAN & SONS, Ham Curers, Butter and Cheese Merchants, and Commission Agents, 73 Candleriggs, Glasgow, of which the Subscribers were sole Partners, was DISSOLVED on the 3d day of November 1885, of mutual consent.

The Liquidation of the Firm will be carried on at 73 Candleriggs aforesaid by the Subscribers, who will collect all debts due to, and pay all debts due by, the late Firm.

Glasgow, 21st November 1885.

THOMAS BUCHANAN.

T. J. G. Boyes, Writer, 69 St. Vincent Street, Glasgow, Witness.

G. B. Peattie, Law-Clerk, 69 St. Vincent Street, Glasgow, Witness.

ANDREW HOLMES.

ROBT. Guy, Writer, Glasgow, Wit-· ness

J. W. Forrest, Law-Clerk, 120 West Regent Street, Glasgow, Witness.

'HE Firm of EWAN, YOUNG, & THOMSON, Spinners and Manufacturers, Dundee, of which the Subscribers are sole Partners, was DISSOLVED on 20th November 1885 by mutual consent.

Mr. Thomson is hereby authorised to collect all debts and realise all assets, and pay all the liabilities, of the

FRAs. M. EWAN.

JAMES THOMSON.

Witnesses to the Signatures of Francis M. Ewan and James Thomson, Spinners and Manufacturers, Dundee-

H. D. Low, Clerk, 32 Cowgate, Dundee, Witness.

C. BANNERMAN, Clerk, 32 Cowgate, Dundee, Witness.

CHAs. YOUNG.

Witnesses to the Signature of Charles Young, Spinner and Manufac-turer, Dundee-

JA. S. YOUNG, Manufacturer, Tay-port, Witness.

MICHAEL CARR, Warehouseman, Dundee, Witness.