and parties indebted to the said Niel Kennedy, and his said Firm of Niel Kennedy & Company, are requested to make payment of the amount due by them to the undersigned within the like period.

INNES & MACKAY, Solicitors, Inverness, Agents for the Trustees.

Inverness, 17th May 1886.

PETITION for Cessio has been presented to the A Sheriff of Forfarshire, at the instance of MURDO MATHESON, Polmood, near Guthrie, against his Creditors; and all the Creditors of the said Murdo Matheson are required to appear in Court, within the Sheriff Court House, Forfar, upon the 27th day of May current, at one o'clock afternoon, when the Bankrupt is ordained to appear for public Examination.

JOHN R. W. CLARK, Solicitor, Arbroath, Agent.

Arbroath, 15th May 1886.

PETITION for Cessio has been presented to the Sheriff of Forfarshire at Dundee, at the instance of John Alexander, Stock and Share Broker, Greenock, against J B CLARK, Solicitor, Dundee; and the Sheriff-Substitute has ordained the said J B Clark to appear for public Examination within the Sheriff Court House, Dundee, upon the 28th day of May current, at twelve o'clock noon, when all his Creditors are required to appear.

W. & A. BAXTER, Solicitors, Dundee, Petitioner's Agents.

Dundee, 12th May 1886.

A PETITION, under the Cessio Acts, has been presented to the Sheriff of Lanarkshire, at the instance of Bryan & Son, Ebenezer Place, Kettering, Pursuers, against ROBERT CLELAND, Boot and Shoe Maker, 171 Eglinton Street, Glasgow, and residing at 15 Camden Street there, Defender; and the Sheriff-Substitute (Mr. Balfour) has ordained the said Robert Cleland to appear for public Examination within his Chambers, County Buildings, Glasgow, upon the 31st day of May 1886, at ten A.M., at which Diet all his Creditors are required to appear.

JAS. BARRIE, Agent.

145 Queen Street, Glasgow, 17th May 1886.

NOTICE.

PETITION for Cessio, under the Debtors (Scotland) Act, 1880, has been presented in the Sheriff Court of Lanarkshire at Glasgow, at the instance of James Drummond, 56 Bridge Street, South Side, Glasgow, Pursuer, against DANIEL MTHERSON, East Wellington Street, Parkhead, Glasgow, Defender; and all the Creditors of the said Defender are required to appear in Court, within the Chambers of the Sheriff-Substitute (Mr. Balfour), County Buildings, Wilson Street, Glasgow, upon the 31st day of May 1886, at ten o'clock forenoon, at which Diet the Defender is ordained to appear for public Examination.

GEO. M'NEE, Agent for Pursuer.

107 St. Vincent Street, Glasgow, 17th May 1886.

THE Estates of ALEXANDER THOMSON, residing at Todholes, Bridge of Weir, Renfrewshire, have, in virtue of and for the purposes of the Cessio Acts, been transferred to Thomas Alexander Craig, Chartered Accountant, Glasgow, as Trustee for behoof of his Creditors. Creditors must lodge their claims with the Trustee on or before 14th September 1886. The Creditors meet before the Sheriff, within the Sheriff Court House, Paisley, on Tuesday the 5th day of October 1886, at twelve o'clock noon.

T. A. CRAIG, Trustee.

TO THE CREDITORS ON

The Cessio Estate of NEIL CAMERON, Carpenter, Ballifeary, Inverness.

PY virtue of an Order by the Sheriff-Substitute of Inverness-shire at Inverness, Neil Cameron, above designed, hereby intimates that he has presented a Petition to the Sheriff of Inverness, Elgin, and Nairn at Inverness, to be finally discharged of all debts contracted by him and for which he was liable at the date of the Cessio of his Estate, in terms of the Statutes.

NEIL CAMERON.

SEQUESTRATION of JAMES RITCHIE SOMER-VILLE, Farmer, Binn, in the Parish of Abernethy and County of Perth.

THE Commissioners have postponed the declaration of a Dividend till the recurrence of the next statutory period.

JAMES MOIR, Trustee.

Perth, 17th May 1886.

SEQUESTRATED ESTATE of TAYLOR & COM-PANY, African Merchants, West Regent Street, Glasgow, and John Taylor, sole Partner thereof.

A S Trustee on this Estate I hereby intimate that my account of intromissions with the funds of the Estate, brought down to the 1st instant, has been audited by the Commissioners on said Estate, who have postponed the declaration of a Dividend till next statutory period, and authorised me to dispense with sending circulars to the Creditors.

John Wilson, C.A., Trustee.

Glasgow, 17th May 1886.

A LEXANDER MOORE, Chartered Accountant, Glasgow, Trustee on the Sequestrated Estates of DUNLOP & TWADDELL, Flax and Jute Spinners and Manufacturers, Craigpark Works, 360 Townmill Road, Glasgow, as a Company, and William Barr Dunlop and Alexander Twaddell, both Flax and Jute Spinners and Manufacturers there, the sole Partners of said Company, as such Partners, and as Individuals, hereby intimates that his accounts, brought down to the 2d instant, have been audited by the Commissioners, who have postponed the declaration of a further Dividend until another statutory period.

ALEX. MOORE, Trustee.

209 West George Street, Glasgow, 17th May 1886.

THE Commissioners in the Sequestration of Dr. ROBERT THOMSON FORBES, lately of the Hydropathic, Mosfat, have audited the Trustee's accounts to 30th ultimo, and postponed the declaration of a Dividend.

W. A. WOOD, Trustee.

Edinburgh, 14th May 1886.