SEQUESTRATION of WILLIAM CALDER, Ironmonger, 98 Cowcaddens Street, Glasgow.

JOHN WILSON BRUCE, Accountant, Glasgow, has been elected Trustee on the Estate; and Bennet Bruce Burley, Tool Manufacturer, Watson Street, Glasgow, George Bell Waddell, a Partner of the Firm of Waddell, Douglas, & Company, Wholesale Ironmongers, 15 Brown Street, Glasgow, and Andrew Mitchell, a Partner of the Firm of Walter Beaton & Company, Draper, 172 Cowcaddens Street, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place within the Chambers of Mr. Sheriff Murray, County Buildings, Glasgow, on Wednesday the 1st day of February current, at twelve o'clock noon. The Creditors will meet in the Trustee's Chambers, 12 St. Vincent Place, Glasgow, upon Thursday the 9th day of February 18SS, at one o'clock afternoon.

JOHN W. BRUCE, Trustee.

Glasgow, 23rd January 1888.

SEQUESTRATION of HENRY MARTIN, Naturalist 167 Buchanan Street, Glasgow.

ILLIAM COUPER TAIT, Chartered Accountant, Glasgow, has been elected Trustee on the Estate; Glasgow, has been elected Trustee on the Estate; and John Crosby, News Agent, Royal Exchange Place, Glasgow, Frank M. Duncan, Wine Merchant, 7 Royal Bank Place, Buchanan Street, Glasgow, and William M'Leod, Wine and Spirit Merchant, Gairbraid Street, Maryhill, have been elected Commissioners. The Examination of the Bankrupt will take place within the Sheriff's Chambers (Mr. Guthrie), County Buildings, Wilson Street, Glasgow, on Friday the 3rd day of February 1888, at twelve o'clock noon. The Creditors will meet in the Chambers of Messrs. Brown, jr., Davies, & Tait, C.A., 75 West Regent Street, Glasgow, on Monday the 13th day of February 1888, at twelve o'clock noon. o'clock noon.

WM. COUPER TAIT, Trustee.

Glasgow, 23rd January 1888.

SEQUESTRATION of WILLIAM RAR HILL, Merchant, 17 Hope Street, Glasgow.

OBERT DICK FRASER, Chartered Accountant in Glasgow, has been elected Trustee on the Estate; and William Gilchrist, Flour Importer, 19 Waterloo Street, Glasgow, and Charles Frederick Crichton, Merchant, 15 Hope Street, Glasgow, have been elected Commissioners. The Examination of the Bankrupt will take place in the Chambers of Mr. Sheriff Lees, County Buildings, Glasgow, on Tuesday the 31st day of January current, at eleven o'clock forenoon. The Creditors will meet in the Trustee's Chambers, 190 West George Street, Glasgow, on Friday the 10th day of February 1888, at twelve o'clock noon.

ROBT. D. FRASER, C.A., Trustee.

Glasgow, 23rd January 1888.

SEQUESTRATION of SINCLAIR & CUNNINGHAM, Tailors and Clothiers, Ness Walk, Inverness, and Roderick Sinclair, Robert Cunningham, and Frederick Sinclair there, the Individual Partners of said Firm, as such, and as Individuals.

DUNCAN MACKINTOSH, Commission Agent, Dempster Gardens, Inverness, has been elected Trustee on the Estates; and Murdoch Matheson, Road Contractor, Inverness, and Duncan Chisholm, Coal Merchant, Waterloo Place, Inverness, have been elected Commissioners. The Examination of the Bankrupts will take place in the Sheriff Court House, The Castle, Inverness, on Thursday the 2nd day of February next, at twelve o'clock noon. The Creditors will meet in the Office, at 51 Church Street, Inverness, of Francis Squair, Solicitor there, on Monday the 13th day of February next, at twelve o'clock noon.

D. MACKINTOSH, Trustee.

21st January 1888.

SEQUESTRATION of JAMES M'WILLIAM, sometime Farmer at Ardrone, in the Parish ef Keith and County of Banff, now residing at Drummuir Cottage, in the Parish of Botriphnie and County of Banff.

CEORGE PROCTOR, Solicitor in Keith, has been elected Trustee on the Estate; and Adam Annand, Bank Agent, Keith, George Gibb, Blacksmith, Keith, and William Simpson, a Partner and Managing Director of William Simpson & Company Limited, Douglasbrae, Keith, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, Banff, on Wednesday, 1st February 1888, at twelve o'clock noon. The Creditors will meet in the Writing Office of James A. Stephen, Solicitor, Keith, on Saturday, 11th February 1888, at one o'clock Keith, on Saturday, 11th February 1888, at one o'clock afternoon.

GEO. PROCTOR, Trustee.

Keith, 23rd January 1888.

SEQUESTRATION of HARRY BENTLEY INNES, Bruan Lodge, near Wick.

OBERT SMITH WARES LEITH, Solicitor, Wick, has been elected Trustee on the Estate; and George Miller Sutherland, Solicitor, Wick, David Gunu, Merchant, Wick, and Marcus Sandison, Draper, Wick, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, Wick, on Friday the 3rd day of February next, at eleven o'clock forenoon. The Creditors will meet in Sinclair's Auction Rooms, Bridge Street, Wick, on Monday the 13th day of February next, at twelve o'clock noon.

R. S. W. LETTH, Trustee.

Wick, 21st January 1888.

SEQUESTRATION of ALLAN WYLIE, Hotel Keeper, County Hotel, Hamilton

THE Trustee hereby calls a General Meeting of the Creditors, to be held in the Office of Thomson, Jackson, Gourlay, & Taylor, C.A., 24 George Square, Glasgow, on Wednesday the 1st day of February 1888, at twelve o'clock noon, to instruct the Trustee in regard to the action presently pending in the Court of Session.

JAMES TAYLOR, C.A., Trustee.

Glasgow, 24th January 1888.

DETER MINTYRE, Auctioneer, Dundee, Trustee on the Sequestrated Estate of HENRY BAIN, Junior, Farmer, sometime at Mains and Hillside of Balgay, thereafter at St. Mary's, Downfield, and Camperdown Mains, Lochee, by Dundee, hereby calls a Meeting of the Creditors, to be held within the Chambers of Dickie & Paul, Solicitors, 22 Euclid Crescent, Dundee, on Wednesday the 15th day of February 1888, at twelve o'clock noon, to consider as to an application for the Trustee's discharge.

PETER M'INTYRE, Trustee.

Dundee, 21st January 1888.

SEQUESTRATION of M'DOWALL & CO., Seed, Implement, and Cattle Spice Merchants, sometime at 19 Howard Street, Glasgow, now at 4 York Street there, and James M'Dowall, Seed, Implement, and Cattle Spice Merchant, sometime at 19 Howard Street, Glasgow, now at 4 York Street there, sole or at least only known Partner of said Firm of M'Dowall & Co., as such Partner, and as an Individual.

JOHN WRIGHT ROBB, Accountant in Glasgow, Trustee on the said Sequestrated Estate, hereby intimates that an account of his intromissions with the funds of the Estate, brought down to the 6th instant,