

**T**HE Estates of JAMES LAUHLAN, sole Partner of JAMES LAUHLAN & COMPANY, Wood Merchants, 200 Hunter Street, off Duke Street, Glasgow, have, in virtue of and for the purposes of the Cessio Acts, been transferred to Robert Dempster, Chartered Accountant, 157A Hope Street, Glasgow, as Trustee for behoof of his Creditors. Creditors must lodge their claims with the Trustee on or before 24th February 1888. The Creditors meet before the Sheriff-Substitute (Mr. Balfour), within his Chambers, County Buildings, Wilson Street, Glasgow, on 16th March 1888, at ten o'clock forenoon.

ROBT. DEMPSTER, Trustee.

Glasgow, 30th January 1888.

**T**HE Estates of DAVID FORSYTH, Baker, Dunning, have been transferred, in virtue of and for the purposes of the Cessio Acts, to James Chalmers, Seed Merchant, Perth, as Trustee for behoof of his Creditors. Creditors must lodge their claims with the Trustee on or before the 13th day of February 1888. The Creditors meet before the Sheriff, within the Court House, Perth, on Monday the 5th day of March 1888, at eleven o'clock forenoon.

JOHN B. M'CASH, Solicitor,  
28 High Street, Perth,  
Agent for the Trustee.

**T**HE Estates of DAVID KIRK, Baker, Perth, have been transferred, in virtue of and for the purposes of the Cessio Acts, to James M'Donald, Grain Merchant, Perth, as Trustee for behoof of his Creditors. Creditors must lodge their claims with the Trustee on or before the 13th day of February 1888. The Creditors meet before the Sheriff, within the Court House, Perth, on Monday the 5th day of March 1888, at eleven o'clock forenoon.

JOHN B. M'CASH, Solicitor,  
28 High Street, Perth,  
Agent for the Trustee.

#### TO THE CREDITORS ON

The Sequestrated Estates of JAMES RHODES DOUGLAS, Merchant, Fort-Augustus, in the United Parish of Boleskine and Abertarf and County of Inverness.

**B**Y virtue of an Order of the Sheriff-Substitute of Inverness, Elgin, and Nairn at Inverness, James Rhodes Douglas, 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 or for which he was liable at the date of the Sequestration of his Estates, in terms of the Statutes.

JAMES CLARKE, Solicitor,  
39 Union Street, Inverness, Agent.

Inverness, 30th January 1888.

In the SEQUESTRATION of ALEXANDER DICK, Potato Merchant, 97 Canning Street, Glasgow.

**D**AVID GEORGE HOEY, Chartered Accountant in Glasgow, Trustee on the Sequestrated Estate of Alexander Dick, above designed, hereby intimates that the accounts of his intronissions with the funds of the Estate, brought down to the 12th instant, have been duly audited by the Commissioners, who have postponed the declaration of a Dividend till the recurrence of another statutory period.

D. G. HOEY, Trustee.

196 St. Vincent Street, Glasgow,  
30th January 1888.

**T**HE Estates of JOHN WATSON, Farmer, Littleour, by Meikleour, Perth, were Sequestrated on 27th January 1888, by the Sheriff of Perthshire at Perth.

The first Deliverance is dated the 27th January 1888.

The Meeting to elect the Trustee and Commissioners is to be held at eleven o'clock forenoon, on Wednesday the 8th February 1888, within the Solicitors' Library, County Buildings, Perth.

A Composition may be offered at this Meeting; and to entitle Creditors to the first Dividend, their oaths and grounds of debt must be lodged on or before the 27th May 1888.

All future Advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

R. MITCHELL, Solicitor, Perth, Agent.

**T**HE Estates of WILLIAM COOPER, Joiner, Balgay Saw Mills, Lochee Road, Dundee, were Sequestrated on the 27th day of January 1888 years, by the Sheriff-Substitute of the County of Forfar at Dundee.

The first Deliverance is dated the 27th day of January 1888.

The Meeting to elect the Trustee and Commissioners is to be held at one o'clock afternoon, on Wednesday the 8th day of February 1888, within Lamb's Hotel, Reform Street, Dundee.

A Composition may be offered at this Meeting; and to entitle Creditors to the first Dividend, their oaths and grounds of debt must be lodged on or before the 27th day of May 1888.

All future Advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

W. JOHNSTON, Solicitor, Agent.

87 High Street, Dundee,  
28th January 1888.

**T**HE Estates of MRS. ESTHER BILLING or MALLANDAINE, widow, residing at No. 230 West Regent Street, Glasgow, were Sequestrated on the 30th day of January 1888, by the Sheriff of the County of Lanark.

The first Deliverance is dated the 30th day of January 1888.

The Meeting to elect the Trustee and Commissioners is to be held at twelve o'clock noon, on Friday the 10th day of February 1888, within the Hall of the Faculty of Procurators, St. George's Place, Glasgow.

A Composition may be offered at this Meeting; and to entitle Creditors to the first Dividend, their oaths and grounds of debt must be lodged on or before the 30th day of May 1888.

All future Advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

W. CRAIG RAMSAY, S.S.C.,  
163 St. Vincent Street, Glasgow, Agent.

**T**HE Estates of RICHARD REID, lately Writer and Bank Agent in Kirkintilloch, now in America or elsewhere furth of Scotland, were Sequestrated on 31st January 1888, by the Court of Session.

The first Deliverance is dated the 6th January 1888.

The Meeting to elect the Trustee and Commissioners is to be held at one o'clock afternoon, on Wednesday the 8th day of February 1888, within the Faculty of Procurators' Hall, Saint George's Place, Glasgow.

A Composition may be offered at this Meeting; and to entitle Creditors to the first Dividend, their oaths and grounds of debt must be lodged on or before the 31st day of May 1888.

The Sequestration has been remitted to the Sheriff Court of Lanarkshire at Glasgow.

All future Advertisements relating to this Sequestration will be published in the Edinburgh Gazette alone.

FODD, SIMPSON, & MARWICK, W.S., Agents,  
116 George Street, Edinburgh.