

mously entertained said offer for consideration; and Notice is hereby given that the said offer will be decided on at a Meeting of the Creditors, to be held within the Chambers of the Trustee, 179 West George Street, Glasgow, on Tuesday the 5th day of June 1888, at twelve o'clock noon.

JOSEPH PATRICK, C.A., Trustee.

Glasgow, 16th May 1888.

In the SEQUESTRATION of BRABNER & COMPANY, Coachbuilders, Leith Walk, Edinburgh.

WILLIAM JOHN VALENTINE, C.A., Edinburgh, Trustee, hereby gives notice that a third and final Dividend will be paid within his Chambers, No. 9 North Saint David Street, upon the 4th day of July next.

W. J. VALENTINE, C.A., Trustee.

Edinburgh, 17th May 1888.

HUGH MILLER, Chartered Accountant, Trustee on the Sequestrated Estate of WALTER CHALMERS, Commission Agent, 13 Yardheads, Leith, and now or lately residing at 5 Tait Place, Easter Road, Edinburgh, hereby intimates that an account of his intromissions with the funds of the Estate, brought down to 1st May 1888, has been audited by the Commissioners; and that an equalising Dividend will be paid within the Trustee's Chambers, 24 Hill Street, Edinburgh, upon the 2nd July 1888.

HUGH MILLER, Trustee.

Edinburgh, 18th May 1888.

ROBERT WEIR, Merchant in Leith, Trustee on the Sequestrated Estates of JAMES FLEMING & COMPANY, Sugar, Rice, and Spice Merchants, No. 19 Albert Street, Edinburgh, and of James Fleming and John Flint, two of the Partners of that Company, as such Partners, and as Individuals, hereby intimates that accounts of his intromissions with the funds of the Estates, for the period ending 1st instant, have been audited by the Commissioners; that the other statutory requisites have been complied with; and that a final Dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at his Counting House, No. 7 Roxburgh Place, Edinburgh, on and after the 2nd day of July 1888.

ROBERT WEIR, Trustee.

Leith, 16th May 1888.

ROBERT WEIR, Merchant in Leith, Trustee on the Sequestrated Estate of WILLIAM FLINT, one of the Partners of the Firm of JAMES FLEMING & COMPANY, Sugar, Rice, and Spice Merchants, No. 19 Albert Street, Edinburgh, as such Partner, and as an Individual, hereby intimates that an account of his intromissions with the funds of the Estate, for the period ending 3rd instant, has been audited by the Commissioners, which shows that there are no funds available for division among the Creditors. I further intimate that the other statutory requisites have been complied with.

ROBERT WEIR, Trustee.

Leith, 16th May 1888.

SEQUESTRATION of the Deceased JAMES INNES STEWART, Fish Curer, Lybster.

EDWARD GROVE BUIK, Rope Manufacturer, Pulteneytown, the Trustee, hereby intimates that the Commissioners have postponed the declaration of a Dividend until the recurrence of another statutory period.

EDWD. G. BUIK.

Wick, 14th May 1888.

In the SEQUESTRATION of JAMES HENRY CORBALLIS, lately residing at Moniack Castle, near Beauly, in the County of Inverness.

ARCHIBALD THOMAS FREDERICK FRASER, Clothier, Church Street, Inverness, Trustee, hereby intimates that the Commissioners have postponed payment of a further Dividend till the recurrence of another statutory period.

ARCHD. THOS. FRED. FRASER, Trustee.

Inverness, 16th May 1888.

GEORGE ROSS, Merchant, Dingwall, Trustee on the Sequestrated Estates of ALEXANDER JAMES MACKENZIE and MURDO MACKENZIE, both Farmers, residing at Teanagairn, in the Parish of Urquhart and County of Ross, Joint Tenants of the Farm of Teanagairn, in said Parish and County, hereby intimates that an account of his intromissions with the funds of the Estates, brought down to the 2nd day of May 1888, has been audited by the Commissioners in terms of the Statute; and that they have postponed the declaration of a Dividend until the recurrence of another statutory period.

GEO. ROSS, Trustee.

Dingwall, 15th May 1888.

HUGH MITCHELL, Solicitor, Pitlochry, Trustee on the Sequestrated Estate of the late JOHN DICK, Builder, Pitlochry, hereby intimates that his accounts of intromissions for the first statutory period, ended 3rd May current, have been audited by the Commissioners, who have postponed the declaration of a Dividend till the recurrence of another statutory period.

HUGH MITCHELL, Trustee.

Pitlochry, 15th May 1888.

SEQUESTRATION of JAMES RITCHIE SOMERVILLE, Farmer, Binn, in the Parish of Abernethy and County of Perth.

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

JAMES MOIR, Trustee.

Perth, 16th May 1888.

TO THE CREDITORS ON

The Sequestrated Estates of WILLIAM LIDDELL, Steam Tug Owner, Glasgow, carrying on business under the Firm of the NEW CLYDE TOWING COMPANY, of which Firm he is the sole Partner, as such Partner, and as an Individual.

BY virtue of an Order of the Sheriff-Substitute of Lanarkshire, William Liddell, above designed, hereby intimates that he has presented a Petition to the Sheriff of Lanarkshire at Glasgow, to be finally discharged of all debts contracted by him before the date of the Sequestration of his Estates, in terms of the Statutes.

WRIGHT, JOHNSTON, MACKENZIE, & ROXBURGH,
Agents for Petitioner.

Glasgow, 17th May 1888.

TO THE CREDITORS ON

The Sequestrated Estates (under Decree of Cessio bonorum) of JOSEPH COUTTS, Farmer, Rosebrae, in the Parish of Monquhitter and County of Aberdeen.

BY virtue of an Order of the Sheriff-Substitute at Aberdeen, Joseph Coutts, above designed, hereby intimates that he has presented a Petition to the Sheriff of Aberdeen, Kincardine, and Banff at