

eleven o'clock forenoon. The Creditors will meet within the Chambers of Messrs. Hodge & Smith, Accountants, 137 West George Street, Glasgow, on Monday the 20th day of August 1888, at twelve o'clock noon.

JAMES R. HODGE, Trustee.

Glasgow, 30th July 1888.

SEQUESTRATION of ADAM STECHER, Offal Merchant, Broxburn House, Forres.

ROBERT PEAT, Solicitor, Forres, has been elected Trustee on the Estate; and Thomas Wilson, Wood Merchant, Forres, George Forrest, Carpenter, Forres, and James Christie, Commission Agent, Elgin, have been elected Commissioners. The Examination of the Bankrupt will take place in the Sheriff Court House, Elgin, on Wednesday the 8th day of August next, at twelve o'clock noon. The Creditors will meet in the Writing Chambers of William Paul, Solicitor, Forres, on Thursday, 16th August next, at twelve o'clock noon.

ROB. PEAT, Trustee.

Forres, 27th July 1888.

ROBERT REID, Chartered Accountant in Glasgow, Trustee on the Sequestrated Estate of WEBSTER, BORLAND & COMPANY, Merchant Tailors and Clothiers, 86-88 Argyle Street, Glasgow, and Robert Borland, Merchant Tailor and Clothier there, lately residing at 7 Moray Place, Strathbungo, now deceased, sole Partner of that Firm, as such Partner, and as an Individual, hereby intimates that an account of his intrusions with the funds of the Estate, brought down to 14th instant, has been audited by the Commissioners; that the other statutory requisites have been complied with; and that on the 15th day of September next, an equalising Dividend of Ten Shillings and Threepence per pound, and a third Dividend of Eightpence per pound, will be paid within the Office of Reid & Mair, Chartered Accountants, 40 St. Vincent Place, Glasgow, to those Creditors whose claims have been lodged and admitted.

ROBERT REID, Trustee.

Glasgow, 24th July 1888.

NOTICE OF DIVIDEND.

JAMES SKELTON, Writer, Annan, Trustee on the Sequestrated Estate of PETER BOYD, Farmer, Broathill, in the Parish of Kirkpatrick-Fleming and County of Dumfries, hereby intimates that a first and final Dividend will be paid within his Writing Chambers, High Street, Annan, upon the 15th day of September 1888.

JAMES SKELTON, Trustee.

Annan, 30th July 1888.

JAMES GORDON M'INTOSH, Accountant in Glasgow, Trustee on the Sequestrated Estates of JEANNIE REID or BALLANTYNE, now PINKERTON, residing at No. 5 Dalmeny Terrace, 56 Kenmore Street, Pollokshields, wife of David Pinkerton, Ham Curer, residing there, with consent and concurrence of the said David Pinkerton, for his interest as curator and administrator-in-law for his said wife, and John Ballantyne, Grocer, residing at No. 16 High Street, Paisley, Copartners carrying on business as Grocers at 23 Wellmeadow, Paisley, under the name or designation of J. BALLANTYNE, as such Partners, and as Individuals, hereby intimates that accounts of his intrusions with the funds of the Estates, for the period ending 16th current, have been audited by the Commissioners, and that the other statutory requisites have been complied with; and that a first and final Dividend will be paid to those Creditors whose claims

have been admitted by the Trustee, within the Chambers of M'Intosh & Condie, Accountants, 141 St. Vincent Street, Glasgow, on the 17th day of September 1888.

PURVIS & WILSON, Solicitors, Glasgow,
Agents for Trustee.

30th July 1888.

SEQUESTRATION of MESSRS. W. & J. RUSSELL, Wine Merchants, Edinburgh, as a Firm, and William Spiers Kennedy and William Wood Waddell, as Individuals.

THE Trustee hereby intimates (1) that accounts of his intrusions with the funds of the Estate, brought down to 14th instant, have been made up and examined by the Commissioners; (2) that on or after 16th August an equalising Dividend will be paid at 34 Castle Street, Edinburgh, to those Creditors who did not participate in the former division of the funds; and (3) that the Commissioners have postponed a further Dividend until the recurrence of another statutory period.

A. DAWSON, Trustee.

In the SEQUESTRATION of the Estate of the late GEORGE LIVINGSTON RORIE, sometime Secretary of the National Bank of Scotland Limited.

JOSEPH CAMPBELL PENNEY, Chartered Accountant, Edinburgh, hereby intimates that a first Dividend will be paid to those Creditors whose claims have been admitted by the Trustee, within the Chambers of Bringloe Penney, C.A., 123 George Street, Edinburgh, on Friday the 14th September next.

J. CAMPBELL PENNEY, Trustee.

Edinburgh, 30th July 1888.

SEQUESTRATION of DOW & COMPANY, Saw Millers and Timber Merchants, Polmont.

THE Trustee hereby intimates that the account of his intrusions with the funds of the Estate, brought down to the 14th instant, has been examined and audited by the Commissioners in terms of the Statute, and that a first Dividend will be paid to those Creditors whose claims have been admitted, within the Trustee's Chambers, 46 Castle Street, Edinburgh, on Friday the 14th September next; of all which Notice is hereby given in terms of the Statute.

H. M. HORSBRUGH, Trustee.

46 Castle Street, Edinburgh,
31st July 1888.

SEQUESTRATION of WILLIAM ANDERSON & COMPANY, Timber Merchants, Grangemouth.

THE Trustee hereby intimates that the account of his intrusions with the funds of the Estate, brought down to the 15th instant, has been examined and audited by the Commissioners in terms of the Statute, and that a first Dividend will be paid to those Creditors whose claims have been admitted, within the Trustee's Chambers, 46 Castle Street, Edinburgh, on Saturday the 15th September next; of all which Notice is hereby given, in terms of the Statute.

H. M. HORSBRUGH, Trustee.

46 Castle Street, Edinburgh,
31st July 1888.