A composition may be offered at this latter meeting; and to entitle creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 24th day of June 1848.

All future advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

JA. BUCHANAN, Agent, 21, George's-street, Edinburgh.

Dealer in Grain, in the town of Lanark, were sequestrated on 24th day of December 1847

The first deliverance is dated the said 24th of December

The meeting to elect Interim Factor is to be held, at two o'clock afternoon, on Tuesday the 4th day of January 1848, within the Black Bull Inn, Lanark; and the meeting to elect the Trustee and Commissioners is to be held, at

ang to elect the Trustee and Commissioners is to be held, at two o'clock afternoon, on Tuesday the 25th day of the said month of January 1848, within the Black Bull Inn, Lanark.

A composition may be offered at this latter meeting; and to entitle creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 24th day of June 1848.

All future advantisements relating to this connection.

All future advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

ADAM MORRISON, S.S.C. Agent, 18, Windsor-street, Edinburgh.

THE estates of Samuel Laing, Esquire, of Papdale, in the county of Orkney, residing at No. 30, Saxe Coburg-place, Edinburgh, Manufacturer of and Dealer in Kelp, were sequestrated on the 24th of December 1847.

The first deliverance is dated the 24th December 1847 The meeting to elect Interim Factor is to be held, at two o'clock noon P.M. on Monday the 3d day of January 1848, within the Rooms of Mr. Albert Cay, No. 99, George-street, Edinburgh; and the meeting to elect the Trustee and Commissioners is to be held, at two o'clock P. M. on Monday the 31st of January 1848, within the said Rooms of Mr. Albert Cay, No. 99, George-street, Edinburgh.

A composition may be offered at this latter meeting;

and to entitle creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 24th day of June 1848.

All future advertisements relating to this sequestration will be published in the Edinburgh Gazette alone

SMITH and KINNEAR, Agents, Chambers, 35, Queen-street, Edinburgh.

THE estates of William Hood Rowan and Company, Ship Builders, in Glasgow, as a Company, and of William Hood Rowan, Ship Builder there, and Stephen Rowan, Writer and Ship Builder, residing in Ayr, the Individual Partners of said Company, as such Partners and as Individuals, were sequestrated on the 22d day of December 1847.

The first deliverance is dated the 22d December 1847.

The meeting to elect Interim Factor or Factors is to be held, on Friday the 31st day of December current, at one o'clock afternoon, within the Star Hotel, Glasgow; and the meeting to elect the Trustee or Trustees and Commissioners is to be held, on Friday the 21st day of January next, 1848, at one o'clock alternoon, within the same place.

A composition may be offered at this latter meeting;

and to entitie creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 22d day of June 1848.

All future advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

FATRICK PAUL, S. S. C. 6, Northumberland-street, Edinburgh, Agent. STEELE and DOUIE, Writers, 6, South Hanover-

street, Glasgow, Agents.

THE estates of Alexander Porteous, Spirit and Victual Dealer, Candlemaker-row Dealer, Candlemaker-row, and Saint Patrick-street, Edinburgh, were sequestrated on the 21st day of December 1947) 823, 23 a 51, 23 Chief

The first deliverance is dated the said 21st of December

The meeting to elect Interim Factor is to be held, at twelve o'clock at noon, on Friday the 31st of December 1847, within the Royal Exchange Coffee-house, Edinburgh; and the meeting to elect the Trustee and Commissioners is to be held, within the same place, at twelve o'clock at noon, on Friday the 28th day of January 1848.

A composition may be offered at this latter meeting; and to entitle creditors to the first dividend, their oaths grounds of debt must be lodged on or before the

22d day of June 1848.

All future advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

CHARLES R. SINCLAIR, Agent, 95, Princesstreet, Edinburgh.

THE estates of Andrew Mercer and Son, Merchante and Commission Agents, in Edinburgh and Glasgow, formerly in Dundee, and Andrew Mercer, senior, residing in Glasgow, and Andrew Mercer, junior, residing in Edin-burgh, the Individual Partners of that Company, as Partners and as Individuals, were sequestrated on the 24th day of December 1847.

The first deliverance is dated 24th December 1847. The meeting to elect one Interim Factor or separate Interim Factors is to be held, at two o'clock afternoon, on Wednesday the 5th day of January 1848, within the Sir John Moore Tavern, George-square, Glasgow; and the meeting to elect the Trustee, or separate Trustees, or Trustees in succession and Commissioners is to be held, at two o'clock afternoon, on Wednesday the 2d day of

February 1848, within the same place.

A composition may be offered at this latter meeting; and to entitle creditors to the first dividend, their oaths

and grounds of debt must be lodged on or before the
24th day of June 1848.

All future advertisements relating to this sequestration
will be published in the Edinburgh Gazette alone.

ROBERT FINLAYSON, S. S. C. 2, Queenstreet, Edinburgh, Agent.

THE estates of Sloan, Simpson, and Company, Merchants and Manufacturers, in Glasgow, as a Company, and of James Sloan and Robert Faulds Simpson, the Individual Partners of that Company, as Partners thereof and as Individuals, were sequestrated on the 24th day of December 1847.

The first deliverance is dated the 24th December 1847. The meeting to elect Interim Factor is to be held, at the heeding to elect Interim Factor is to be field, at one o'clock afternoon, on Tuesday the 4th day of January 1848, within the Eagle Hotel, Maxwell-street, Glasgow; and the meeting to elect the Trustee and Commissioners is to be held, at one o'clock afternoon, on Tuesday the 25th day of January 1848, within the Eagle Hotel, Maxwell-street Cleary well-street, Glasgow.

A composition may be offered at this latter meeting; and to entitle creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 24th day

of June 1848.

All future advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

JOHN ROBERTSON, jr. S.S.C. 25, Jamessquare, Edinburgh, Agent.

IIIE estates of John Mackenzie, lately Sheriff Substiry tute of the Lewes, and sometime Tacksman of Shieldaig, now deceased, were sequestrated on the 24th day of December 1847.

The first deliverance is dated 17th September 1847.

The meeting to elect Interim Factor is to be held, at twelve o'clock at noon, on Wednesday the 5th day of January 1848, within the Caledonian Hotel, Dingwall; and be held, within the same place, at twelve o'clock at noon, on Wednesday the 26th day of January 1848.

A composition may be offered at this latter meeting; and

to entitle creditors to the first dividend, their oaths and grounds of debt must be lodged or or before the 24th day