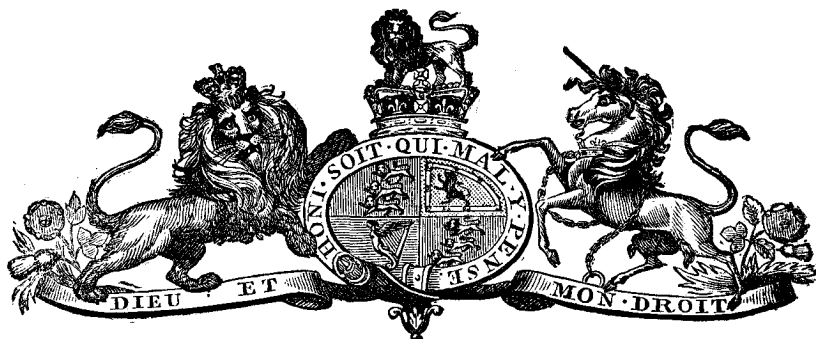


SUPPLEMENT.



THE
NEW ZEALAND GAZETTE.
 Published by Authority.

WELLINGTON, MONDAY, JULY 15, 1872.

FOURTH ANNUAL REPORT OF THE ACCOUNTANT IN BANKRUPTCY.

To their Honors the CHIEF JUSTICE and JUDGES of the SUPREME COURT of NEW ZEALAND.

THE Accountant in Bankruptcy begs respectfully to lay before the Court his Fourth Annual Report, applicable to the year ending 30th November, 1871.

The following notes are submitted as containing the general results which have been deduced from the information before the Accountant in Bankruptcy.

From the returns attached, it will be seen that there has been a considerable decrease in the number of bankruptcies for the past year. It is with satisfaction that the Accountant draws attention to this desirable result; at the same time he has to regret that two of the producing classes, namely "Farmers and Settlers" and "Miners" still continue to furnish a large proportion of the number of persons who seek the protection of the Court.

The following is a comparison of the number of bankruptcies which have taken place annually since the present law came into operation in December, 1867:—

NUMBER OF ADJUDGED BANKRUPTS.

Province or District.	1867-68.	1868-69.	1869-70.	1870-71.
Auckland	25	71	187	94
Canterbury	68	134	123	90
Nelson	10	20	21	21
Otago and Southland	82	120	148	131
Wellington	23	48	81	51
Taranaki and Hawke's Bay ... ..	...	9	7	20
Westland North—Greymouth ... ..	...	...	...	...
" Westport ... ..	...	...	...	...
Westland South	86	118	148	86
	294	520	715	493

Decrease for the year 222, or over 31 per cent.

This shows the total number of bankruptcies for four years to have been 2,022, or an average of over 500 per annum.

Of this number, four classes—hotel-keepers and publicans, storekeepers, farmers and settlers, and miners—contributed in 1868-69 nearly one-half of the insolvents who during that year sought relief from your Honorable Court.

For the year ending 30th November, 1870, the proportion was over three-eighths; and for the past year there was a similar average—the four classes enumerated supplying 198 out of a total of 493 bankruptcies.

In addition to the number of persons who have been adjudicated bankrupts during the past four years, there have been upwards of 750 declarations of insolvency in which no further proceedings have been taken, the insolvents not proceeding to adjudication. Very few of these declarations have been followed by a settlement with the creditors, the insolvents, I am informed, taking advantage of the interim protection allowed by the Act to realize what they could, and proceed to some other Province or Colony.

In practice, the creditors do not take advantage of the provisions of the law to continue the proceedings to adjudication.

The following is a note of the adjudications made during the year, classified according to the Provinces or Districts to which they are applicable:—

Province or District.	Adjudged by Supreme Court.	Adjudged by District Court.	Total.
Auckland	82	12	94
Canterbury	84	6	90
Nelson	21	...	21
Wellington	51	...	51
Taranaki and Hawke's Bay	1	19	20
Otago and Southland	104	27	131
Westland North and South	...	86	86

I.—*General Account of Bankruptcies in Dependence at 30th November, 1871.*

The Accountant in Bankruptcy has to report that he can only give an approximate estimate of the number of estates now depending; the trustees in a good many cases not having furnished the necessary information as to the precise position of estates in their hands.

Number of bankrupt estates wound up by division of funds during year ending 30th November, 1871	14
Number of estates in which there were no assets; returned as closed	192
Number of estates wound up by a composition or arrangement	5
Annulled	2
Remaining in dependence on 30th November, 1871	280
Total	493

II.—*Results of Adjudications wound up by Composition during the Year ending 30th November, 1871.*

During the year there have been settlements by arrangement or composition in respect of five adjudications.

The rates of composition or terms of arrangement are not generally reported. The highest composition which is reported is ten shillings in the pound.

III.—*Discharges in favour of Bankrupts.*

The number of discharges granted applicable to this year is 341.

Of these discharges, 5 followed on composition settlements, and the remainder were granted without composition. In 53 cases the final discharge was suspended for periods varying from one month to three years, namely:—

	Number suspended.	Period of Suspension.
Auckland	3	3 months to 1 year.
Canterbury	16	1 „ 6 months.
Otago and Southland	13	1 „ 12 „
Westland, North and South	17	1 „ 2 years.
Wellington and Napier	4	3 „ 3 „

IV.—*Discharges in favour of Trustees granted during the Year ending 30th November, 1871.*

There have been no discharges of trustees in bankruptcy reported.

V.—*Number of Estates administered by Provisional Trustees, and Number of Estates administered by Trustees elected by the Creditors, from the commencement of "The Bankruptcy Act, 1867," to the 30th September, 1871.*

By Provisional Trustees	1,617
By Elected Trustees	405
	2,022

In a considerable number of cases the Provisional Trustee was elected trustee by the creditors; the above number 1,617 shows the number of estates in which he became sole trustee *ex officio*.

VI.—*Proceedings of the Accountant in Bankruptcy in cases of complaint against Trustees in terms of Section 227.*

The Accountant has had to take action against several trustees. In one case, where the Provisional Trustee was sole trustee in a large number of estates, his position was brought under the notice of your Honorable Court, and he was by it relieved from his trusts; a new Provisional Trustee being appointed.

In another case the Accountant discovered a considerable deficiency in the balance at Bank as compared with the amounts set forth in the books of the trustee as due to bankrupt estates in his hands. This deficiency was made good, and the trustee instructed to place the trust funds in each estate to a distinct account at Bank; considerable confusion having arisen from making common cash of the proceeds derived from a number of separate estates. The remaining cases were settled satisfactorily, and do not call for any special comment.

Annexed hereto are—

- I.—A Return showing the aggregate amount of reported liabilities of adjudged Bankrupts, the maximum and minimum amounts of such liabilities, and the relative limits of the amounts of the same, for the period commencing 1st December, 1870, and ending 30th November, 1871; and comparing the number and aggregate amounts with the results reported for the Year ending 30th November, 1870.
- II.—Return showing the condition of every Estate brought during the past year under the operation of "The Bankruptcy Act, 1867," as required by the 228th section of the said Act.
- III.—Return of all Estates brought under "The Bankruptcy Act, 1867," which have not been reported in previous years as finally closed, showing the amount of funds realized, the manner in which those funds have been disposed of, and by whom the balance (if any) is held.

Dunedin, 12th June, 1872.

GEO. BRODIE,
Accountant in Bankruptcy.

Appendix I.

RETURN showing the Aggregate Amount of REPORTED LIABILITIES of Adjudged BANKRUPTS; the Maximum and Minimum Amounts of such Liabilities; and the relative limits of the Amounts of the same for the period commencing 1st December, 1870, and ending 30th November, 1871; and comparing the Number and Aggregate Amounts with the Results Reported for Year ending 30th November, 1870.

Province or District.	Aggregate Amount of Reported Liabilities of Adjudicated Bankrupts.				Number Reported.		Maximum, 1870-71.	Minimum, 1870-71.	Number of Cases wherein the Amount was					Total Reported.	Not Reported.	Total Bankrupts.
	1869-70.		1870-71.		1869-70.	1870-71.			Not exceeding £100.	Not exceeding £500.	Not exceeding £1,000.	Not exceeding £5,000.	Exceeding £5,000.			
	Secured.	Unsecured.	Secured.	Unsecured.												
£ s. d.	£ s. d.	£ s. d.	£ s. d.			£ s. d.	£ s. d.									
Auckland	44,330 1 5	96,895 10 10	12,122 8 8	42,671 16 0	122	73	12,426 9 1	14 0 11	10	39	14	7	3	73	21	94
Canterbury	73,085 10 5	52,765 8 0	8,521 9 10	34,135 0 0	109	79	17,262 0 2	26 4 3	20	48	6	4	1	79	11	90
Nelson	2,939 10 8	11,901 0 7	23,730 4 10	6,265 7 5	20	21	22,150 2 9	78 19 0	2	13	5	...	1	21	...	21
Otago and Southland	721 19 0	128,054 13 2	103,207 2 0	58,105 7 8	114	100	63,318 15 9	39 15 10	23	55	7	9	6	100	31	131
Wellington	4,797 14 3	54,083 14 10	4,118 17 11	29,830 8 10	75	44	3,706 0 0	78 1 0	5	23	4	12	...	44	7	51
Taranaki and Hawke's Bay ... ..	...	7,978 1 10	499 0 4	7,354 5 7	5	12	1,272 0 0	48 2 3	3	3	1	5	...	12	8	20
Westland North, Greymouth	311 16 5	11,710 2 11	1,079 18 6	8,202 7 8	43	34	1,453 0 11	82 2 7	1	27	5	1	...	34	11	45
Westland North, Westport	70 0 0	19,737 17 4	...	1,603 19 10	16	7	573 4 10	41 1 9	2	4	1	...	...	7	1	8
Westland South ... ..	...	14,708 15 3	...	8,336 12 5	57	25	2,552 8 0	67 0 0	7	15	2	1	...	25	8	33
Totals	126,256 12 2	397,835 4 9	153,279 2 1	196,505 5 5	561	395	...	...	73	227	45	39	11	395	98	493

Appendix II.

REPORT of the ACCOUNTANT in BANKRUPTCY, showing the Condition of every Estate brought, during the past Year, under the operation of "The Bankruptcy Act, 1867," as required by the 228th Section of the said Act.

DISTRICT OF AUCKLAND.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	AMOUNT OF DEBTS.		Estimated Value of Assets.	Discharged or Otherwise.	COMPOSITION.		DIVIDEND DECLARED.		Remarks.
			Secured.	Unsecured.			Rate.	When Payable.	Rate.	Whether Paid or Unpaid.	
1 Burns, James, miner, Otahuhu ...	22 Mar., 1871	Thomas Macfarlane	£ s. d.	£ s. d.	£ s. d.	10 0 0	...	...	...	...	Depending.
2 Berg, Henry, shipwright, Auckland ...	7 July, 1871	Provisional Trustee	...	420 0 0	25 14 0	19 Oct., 1871	...	...	...	...	Ditto.
3 Brunkard, William, settler, Newton ...	29 Aug., 1871	Ditto	...	95 19 3	5 0 0	19 Oct., 1871	...	...	...	...	Ditto.
4 Baird, Andrew S., storekeeper, Grahamstown ...	2 Aug., 1871	Ditto	...	64 9 5	120 0 0	7 Sept., 1871	...	...	...	...	Ditto.
5 Bruce, Alexander, dealer in mining stock, Auckland	22 Aug., 1871	Thomas Macfarlane	...	722 6 10	126 10 0	19 Oct., 1871	...	...	...	Paid	Closed.
6 Beierstorff, Charles, miner, Karaka Creek ...	31 July, 1871	Provisional Trustee	...	987 8 2	...	...	...	...	...	...	Lapsed.
7 Bodkin, John J., settler, Auckland ...	29 Aug., 1871	Ditto	250 0 0	40 0 0	225 0 0	19 Oct., 1871	...	...	...	...	Depending.
8 Buchanan, William, farmer, Matakana ...	21 April, 1871	John Mowbray, Accountant, Auckland	...	224 5 8	112 10 0	17 Aug., 1871	...	...	...	...	Ditto.
9 Crawford, William F., accountant, Auckland	13 Dec., 1870	Provisional Trustee	...	425 7 0	70 12 0	23 Feb., 1871	...	...	...	...	Ditto.
10 Clark, Charles, gentleman, Auckland ...	9 Feb., 1871	Ditto	...	194 0 0	80 0 0	23 Mar., 1871	...	...	...	Paid	Closed.
11 Campbell, Hugh F., contractor, Auckland ...	19 April, 1871	Thomas Macfarlane	...	380 0 0	161 15 0	Lapsed	...	...	...	...	Depending.
12 Clark, Peter, flaxdresser, Onehunga ...	18 July, 1871	Ditto	...	1,051 13 9	625 11 7	17 Aug., 1871	...	...	...	...	Ditto.
13 Cobb, James F., tailor, Shortland ...	16 Aug., 1871	Provisional Trustee	...	72 1 6	...	Not yet discharged	...	...	...	...	Ditto.
14 Carpenter, William, mining agent, Grahams-town	25 Aug., 1871	Ditto	...	68 19 8	...	2 Oct., 1871	...	...	...	...	Ditto.
15 Cohen, A. E., agent, Auckland ...	2 Dec., 1870	John Mowbray, Accountant, Auckland	864 18 8	992 8 2	184 5 3	Bankrupt died undischarged	...	...	...	...	Ditto.
16 Downing, Irwin, settler, Auckland ...	20 Dec., 1870	Provisional Trustee	...	209 1 1	Nil	4 May, 1871	...	...	...	...	Ditto.
17 Dunnett, George, land agent, Auckland ...	25 May, 1871	Thomas Macfarlane	...	836 18 9	1,181 9 10	25 May, 1871	...	...	...	...	Ditto.
18 Evans, George Henry, hairdresser, Auckland	25 April, 1871	Ditto	...	122 16 10	13 1 6	25 May, 1871	...	...	...	...	Closed.
19 Erskine, Alexander, miner, Auckland ...	18 May, 1871	Provisional Trustee	...	56 1 0	...	Lapsed	...	...	...	...	Depending.
20 Ferguson, Hugh, contractor, Mercury Bay	4 Jan., 1871	Thomas Macfarlane	...	687 9 9	664 4 1	16 Feb., 1871	...	...	...	...	Ditto.
21 Ferguson, John B., contractor, Mercury Bay	28 Jan., 1871	Ditto	...	669 19 9	200 18 8	16 Feb., 1871	...	...	...	...	Ditto.
22 Fletcher, Abel, settler, Auckland ...	6 Feb., 1871	Provisional Trustee	...	109 0 0	Nil	23 Mar., 1871	...	...	...	...	Ditto.
23 Foley, Edmund, settler, Tauranga ...	13 Mar., 1871	Thomas Macfarlane	...	1,646 0 0	2,500 0 0	4 May, 1871	...	...	...	...	Ditto.
24 Fernandez, John J., hotelkeeper, Auckland ...	26 May, 1871	Provisional Trustee	...	277 11 4	115 0 0	3 Aug., 1871	...	...	...	...	Ditto.
25 Fernandez, Sol. J., gentleman, Auckland ...	24 Oct., 1871	Ditto	...	645 0 0	50 0 0	30 Nov., 1871	...	...	...	...	Ditto.
26 Grant, Obadiah, baker, Grahamstown ...	2 Jan., 1871	Thomas Macfarlane	...	97 4 5	162 5 0	1 June, 1871	...	...	...	...	Ditto.
27 Gray, Charles, confectioner, Auckland ...	24 July, 1871	Provisional Trustee	...	236 2 10	26 0 0	31 Aug., 1871	...	...	...	...	Ditto.
28 Garbett, Robert F., miner, Grahamstown ...	3 July, 1871	Ditto	...	411 5 8	Nil	1 Aug., 1871	...	...	...	...	Ditto.
29 Hamilton, Robert W., gentleman, Auckland	5 Dec., 1870	Ditto	...	101 16 0	36 0 0	19 Jan., 1871	...	...	...	...	Ditto.
30 Hill, Edward S., licensed victualler, Auckland	22 Feb., 1871	Thomas Macfarlane	...	234 15 2	65 0 0	4 May, 1871	...	...	...	...	Ditto.
31 Hogg, Alexander, land agent, Auckland ...	21 Jan., 1871	John Mowbray, Accountant, Auckland	...	567 12 0*	2,220 0 0*	23 Feb., 1871	...	...	...	...	Ditto.
32 Jenkins, John, flax manufacturer, Mere Mere	15 May, 1871	Thomas Macfarlane	...	7,792 4 7†	8,765 0 0†	...	...	...	...	...	Ditto.
33 Innes, James, hotelkeeper, Mercer ...	23 Sept., 1871	Provisional Trustee	150 0 0	392 2 0	336 10 0	13 July, 1871	...	...	...	...	Ditto.
34 Jones, Thomas W., clerk, Shortland ...	2 Nov., 1871	...	...	370 3 5	280 13 7	2 Nov., 1871	...	...	...	...	Ditto.
35 Kelly, Richard, farmer, Onehunga ...	15 May, 1871	Thomas Macfarlane	...	438 3 6	211 15 0	31 Aug., 1871	...	...	...	Paid	Closed.

* Separate Estate.

† Partnership Estate

REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF AUCKLAND—continued.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	AMOUNT OF DEBTS.		Estimated Value of Assets.	Discharged or Otherwise.	COMPOSITION.		DIVIDEND DECLARED.		Remarks.
			Secured.	Unsecured.			Rate.	When Payable.	Rate.	Whether Paid or Unpaid.	
36 Kelly, John, farmer, Epsom ...	25 July, 1871	Provisional Trustee	£ s. d.	£ s. d.	£ s. d.	31 Aug., 1871	...	...	...	...	Depending.
37 Kelly, William, baker, Auckland ...	3 Aug., 1871	Ditto	...	332 12 11	7 17 6	19 Oct., 1871	...	...	...	...	Ditto.
38 Leonard, John P., cattle dealer, Auckland ...	24 Mar., 1871	Ditto	...	14 0 11	4 0 0	18 May, 1871	...	...	...	...	Ditto.
39 Lincoln, Fred. A., storekeeper, Wangarei ...	17 July, 1871	Thomas Macfarlane	...	270 0 0	...	19 Oct., 1871	...	...	...	...	Closed.
40 Lockwood, John, settler, Auckland ...	21 Aug., 1871	Provisional Trustee	...	462 6 0	257 0 0	19 Oct., 1871	...	...	...	Paid	Depending
41 Moss, John, merchant, Auckland ...	7 Dec., 1870	Ditto	...	152 5 1	75 14 6	30 Mar., 1871; suspended 3 months	...	...	...	...	Ditto.
42 Morrissy, Richard J., settler, Auckland ...	7 Feb., 1871	Thomas Macfarlane	...	259 6 10	Nil	4 May, 1871	...	...	...	...	Closed.
43 Murray, James, saddler, Otahuhu ...	9 Feb., 1871	Ditto	...	110 9 2	54 15 0	30 Mar., 1871	...	...	...	...	Ditto.
44 Maning, Hauraki H., clerk, Auckland ...	13 Mar., 1871	Ditto	...	510 3 6	305 0 0	1 June, 1871	...	...	...	...	Depending.
45 Millar, Walter M., gentleman, Tararu ...	29 May, 1871	Provisional Trustee	...	172 15 0	93 5 0	Petition denied, 3 Oct., 1871	...	...	...	...	Ditto.
46 Madden, Charles E., settler, Auckland ...	1 Nov., 1871	Thomas Macfarlane	977 10 0	627 7 0	55 0 0	Not yet discharged	...	...	...	...	Ditto.
47 McFavish, Peter, accountant, Coromandel ...	16 Aug., 1871	Provisional Trustee	...	223 9 0	1,305 0 0	19 Oct., 1871	...	...	...	...	Ditto.
48 McDonald, Colin, settler, Auckland ...	29 Sept., 1871	Ditto	...	919 11 2	100 0 0	Not yet discharged	...	...	...	...	Ditto.
49 McDonald, George, bushman, Miranda ...	22 Nov., 1871	Ditto	...	221 8 1	...	Ditto	...	...	...	...	Ditto.
50 Nees, Henreich G., saw mills, Tararu ...	20 Dec., 1870	Thomas Macfarlane	7,000 0 0	92 0 0	Nil	2 Mar., 1871	...	...	...	...	Ditto.
51 Parker, Henry, butcher, Auckland ...	14 Dec., 1870	Provisional Trustee	...	5,426 9 1	12,650 0 0	2 Mar., 1871; suspended 12 months.	...	...	...	...	Ditto.
52 Price, William, grocer, Parnell ...	28 Mar., 1871	Thomas Macfarlane	...	440 17 5	619 19 2	Lapsed	...	...	...	...	Ditto.
53 Pike, James H., hotelkeeper, Auckland ...	2 May, 1871	Ditto	...	110 19 0	16 9 4	13 July, 1871	...	...	...	...	Ditto.
54 Quin, H., settler, Auckland ...	4 Jan., 1871	John Mowbray, Accountant, Auckland	...	214 12 4	30 0 0	30 Mar., 1871	...	...	...	...	Closed.
55 Rose, Joseph, tobacconist, Grahamstown ...	2 June, 1871	Provisional Trustee	...	310 13 6	40 12 6	Discharge suspended 8 months	...	...	...	...	Ditto.
56 Rich, Louis, general dealer, Grahamstown ...	28 Oct., 1871	Ditto	...	...	...	Struck off list	...	...	...	...	Depending.
57 Rice, Henry Edwd., native interpreter, Auckland	1 Nov., 1871	Thomas Macfarlane	...	521 2 7	Nil	Ditto	...	...	...	...	Ditto.
58 Reid, William, carpenter, Grahamstown ...	10 Nov., 1871	Alexr. Byce Bain	...	1,357 2 5	698 9 10	Petition refused, 30 Nov., 1871	...	...	...	...	Ditto.
59 Rice, James, contractor, Auckland ...	16 Sept., 1871	Thomas Macfarlane	...	128 12 4	52 2 0	1 Aug., 1871	...	...	...	...	Closed.
60 Robinson, James, miner, Grahamstown ...	17 June, 1871	Provisional Trustee	...	199 5 3	57 0 0	13 July, 1871	...	...	...	...	Depending.
61 Strong, George, boatman, Auckland ...	20 May, 1871	Thomas Macfarlane	...	125 5 2	5 0 0	4 May, 1871	...	...	...	...	Ditto.
62 Snell, Thomas, miner, Coromandel ...	21 Feb., 1871	Provisional Trustee	...	178 10 3	62 0 0	25 May, 1871	...	...	...	...	Ditto.
63 Stewart, Robt. O., settler, Taupiri ...	28 Mar., 1871	Thomas Macfarlane	...	350 5 0	426 10 0	13 July, 1871	...	...	...	...	Ditto.
64 Slater, Thomas, storekeeper, Shortland ...	24 April, 1871	Ditto	...	449 10 0	561 14 8	10 Aug., 1871	...	...	...	...	Ditto.
65 Sheppard, Albert M., surveyor, Mangape ...	28 June, 1871	Ditto	...	1,516 4 10	987 9 2	Not yet discharged	...	...	...	...	Ditto.
66 Scanlan, Thomas, miner, Shortland ...	19 Oct., 1871	Provisional Trustee	...	357 15 9	386 14 6	...	...	...	...	...	Ditto.
67 Smith, Christopher B., greengrocer, Auckland ...	17 April, 1871	Ditto	...	251 0 0	571 4 3	...	...	...	...	...	Ditto.
68 Sturmer, Von, S. Wm., clerk, Hokianga ...	28 Jan., 1871	Thomas Macfarlane	...	...	...	23 Mar., 1871	...	...	...	...	Closed.
69 Smith, S. Hague, merchant, Auckland ...	2 May, 1871	John Mowbray, Accountant, Auckland	2,880 0 0	500 0 0	50 0 0	24 Aug., 1871	...	...	...	...	Ditto.
70 Thompson, Robert, settler, Auckland ...	20 Mar., 1871	Provisional Trustee	...	3,263 15 2	4,478 5 8	4 May, 1871	...	...	...	...	Ditto.

71 Thayer, Richard, farmer, Auckland ...	25 July, 1871	Provisional Trustee	...	287 0 3	14 0 0	19 Oct., 1871	...	...	...	...	...	Depending.
72 Twentyman, William, carpenter, Grahamstown	23 June, 1871	Ditto	...	70 18 0	87 10 0	1 Aug., 1871	...	...	...	...	...	Closed.
73 Thomson, William, miner, Tararu ...	13 Oct., 1871	Ditto	...	808 6 8	193 19 8	16 Nov., 1871	...	...	...	...	...	Depending.
74 Wright, Alexander, baker, Shortland ...	2 Feb., 1871	Ditto	...	98 0 0	55 0 0	2 Mar., 1871	...	...	...	...	...	Ditto.
75 Williams, Edward M., settler, Bay of Islands	28 Jan., 1871	Thomas Macfarlane	...	1,625 0 8	900 0 0	14 May, 1871	...	...	...	...	...	Ditto.
76 Wrigg, Fred. Augustus, draughtsman, Auckland	27 May, 1871	Provisional Trustee	...	449 0 11	Nil	19 Oct., 1871	...	...	...	...	...	Ditto.
77 White, James Geo., settler, Auckland ...	30 Oct., 1871	Thomas Macfarlane	...	678 3 0	130 0 0	Not yet discharged	...	...	...	...	...	Ditto.
78 Wicks, James, grocer, Grahamstown ...	1 July, 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	No report.

In the following adjudications the Accountant has received no report, namely:—James Ensor, settler, Grahamstown; Thomas Henry Green, settler, Auckland; James Innes, flaxdresser, Auckland; John Lomey, fisherman, Auckland; James Lovett Johnston, gentleman, Auckland; George Briggs, gentleman, Tararu; Samuel McElroy, blacksmith, Otahuhu; Richard Grubb, miner, Grahamstown; Edward Brown, miner, Grahamstown; Arthur C. Haynes, watchmaker, Shortland; David Wilson, settler, Shortland; Henry Worthington, schoolmaster, Devonport; Peter Mitchell, settler, Wangarei; William Walsh, hotelkeeper, Grahamstown; George Browning, hotelkeeper, Kawakawa; John Gibbins, hotelkeeper, Shortland.

DISTRICT OF CANTERBURY.

1 Arps, Diedrich, farmer, Harewood Road ...	9 May, 1871	Provisional Trustee	172 1 0	76 12 6	165 18 6	18 Aug., 1871; suspended 3 months	...	...	...	...	...	No estate.
2 Aiken, John, farmer, Eyreton ...	23 June, 1871	Ditto	...	198 19 8	46 0 0	17 Aug., 1871	...	...	...	...	...	Depending.
2a Andrews, William, flaxdresser ...	23 June, 1871	Ditto	...	...	...	...	...	...	...	...	...	See Evans.
3 Armstrong, Walter, blacksmith, Christchurch	4 July, 1871	Ditto	...	144 7 0	10 0 0	14 Sept., 1871	...	...	...	...	...	No estate.
4 Buchanan, George, farmer, Timaru ...	2 Sept., 1870	...	...	...	...	...	...	...	...	...	...	...
5 Bamford, John Dean, solicitor, Christchurch	2 Dec., 1870	Ditto	175 0 0	601 15 0	997 13 8	26 Jan., 1871	...	...	...	...	...	Depending.
6 Bean, John William, butcher, Christchurch	23 Dec., 1870	Ditto	...	87 17 4	2 10 8	16 Feb., 1871	...	...	...	...	...	No estate.
7 Beattie, Joseph, stonemason, Christchurch ...	10 Feb., 1871	Ditto	496 3 2	294 10 3	513 3 0	15 June, 1871	...	...	...	...	...	Ditto.
8 Borritt, William, pork butcher, Waltham ...	17 Feb., 1871	Ditto	...	78 17 7	...	17 Aug., 1871; suspended 3 months	...	...	...	...	...	Ditto.
9 Brunt, Joseph, hotelkeeper, Christchurch ...	17 Feb., 1871	Ditto	...	237 12 1	309 18 4	15 June, 1871	...	...	...	...	...	Ditto.
10 Beken, Thomas, cabinetmaker, Christchurch	3 Mar., 1871	Ditto	...	106 6 0	...	18 May, 1871	...	...	...	...	...	Ditto.
11 Barker, Henry, labourer, Christchurch ...	17 Mar., 1871	Ditto	...	85 9 10	2 10 0	15 June, 1871	...	...	...	...	...	Ditto.
12 Beynon, William Melville, farmer, Prebbleton	14 April, 1871	Ditto	79 12 0	160 10 11	108 0 0	14 Sept., 1871	...	...	...	...	...	Closed.
13 Bowers, Henry Thomas, late hotelkeeper, now out of business	18 July, 1871	Ditto	...	140 19 0	78 7 3	14 Sept., 1871	...	...	...	...	...	Depending.
14 Boyd, William, farmer, River Styx ...	6 Oct., 1871	Ditto	...	151 14 11	15 16 0	21 Dec., 1871	...	...	...	...	...	No estate.
15 Budden, Stephen, draper, Christchurch ...	10 Nov., 1871	Ditto	...	84 0 0	15 0 0	Not yet discharged	...	...	...	...	...	Ditto.
16 Bowmaker, John, contractor, Woodend ...	13 Dec., 1870	Jas. Edwin Graham, Accountant, Christchurch	...	454 12 11	487 19 9	16 Mar., 1871	...	...	...	...	...	Closed.
16a Birch, William James, and Chattaway, Richard Henry	...	...	...	...	...	...	...	...	...	...	...	See Chattaway.
17 Cookson, Crackenthorpe John Wentworth, gentleman, Woodland	17 Feb., 1871	Provisional Trustee	...	624 0 0	...	18 May, 1871	...	...	...	...	...	No estate.
18 Cave, Alfred George, schoolmaster, Christchurch	24 Mar., 1871	Ditto	...	89 12 11	15 0 0	18 May, 1871	...	...	...	...	...	Ditto.
19 Chattaway, Richard Henry, and Birch, William James, accommodation-house keepers, Governor's Bay	18 April, 1871	Ditto	...	103 11 5	45 7 2	15 June, 1871	...	...	...	...	...	Ditto.
20 Carston, James, farmer, Leeston ...	2 May, 1871	Ditto	856 11 10	283 12 1	1,210 4 10	17 Aug., 1871	...	...	14s. 2½d. in £	Partly paid	...	Depending.

REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF CANTERBURY—continued.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	AMOUNT OF DEBTS.		Estimated Value of Assets.	Discharged or Otherwise.	COMPOSITION.		DIVIDEND DECLARED.		Remarks.
			Secured.	Unsecured.			Rate.	When Payable.	Rate.	Whether Paid or Unpaid.	
21 Corner, Edmund John, farmer and road contractor, Lincoln Road ...	4 July, 1871	Richard Walton, Merchant, Christchurch	£ s. d. 125 7 3	£ s. d. 1,822 2 11	£ s. d. 955 3 0	20 Oct., 1871; suspended 3 months	...	...	...	Partly paid	Depending.
22 Coleman, Thomas, hotelkeeper, Templeton ...	26 Sept., 1871	Ditto	44 0 0	221 7 3	216 13 3	16 Nov., 1871; suspended 2 months	...	...	...	...	Ditto.
22a Collinson, George William, and Dalwood, Christopher	...	Provisional Trustee	...	...	...	...	...	...	...	...	See Dalwood.
23 Dossett, Rowland Thomas, carpenter, Lyttelton	23 Dec., 1870	Ditto	...	303 17 6	...	16 Feb., 1871	...	...	...	...	No estate.
24 Dyson, George, farmer, Timaru ...	11 April, 1871	...	...	...	...	...	...	...	...	...	...
25 Dockrill, Joseph, carpenter, Timaru ...	9 May, 1871	...	...	...	...	...	...	...	...	...	...
26 Doyle, Theodore, and Doyle, Augustus, trading as "Doyle Brothers," lithographers, Christchurch	16 May, 1871	Provisional Trustee	...	58 17 0	5 0 0	Petition dismissed	...	...	...	...	No estate.
27 Dalwood, Christopher, and Collinson, George William, restaurant keepers, Christchurch	18 Aug., 1871	Ditto	...	163 8 0	...	19 Oct., 1871	...	...	...	...	Ditto.
28 Dunn, William, cab proprietor, Christchurch	10 Nov., 1871	Ditto	...	...	...	Not yet discharged	...	...	...	...	No return.
29 Ellisdon, Edward Sallows, chemist and druggist, Lyttelton	23 Dec., 1870	Ditto	815 0 0	171 19 4	243 15 0	16 Feb., 1871	...	...	...	...	Closed.
30 Ewings, Oliver, labourer, Christchurch ...	17 Mar., 1871	Ditto	...	35 12 7	9 0 0	Petition dismissed	...	...	...	...	No estate.
31 Evans, Charles, and Andrews, William, flax-dressers, Christchurch	23 June, 1871	Ditto	...	130 6 0	...	17 Aug., 1871	...	...	...	...	Ditto.
32 Fawcett, James Holden, farmer, Templeton...	24 Mar., 1871	Ditto	...	170 4 4	83 0 6	15 June, 1871	...	...	2s. 11d. in £	Partly paid	Depending.
33 Frizzell, Andrew, farmer, West Eyreton ...	2 June, 1871	Ditto	48 8 6	186 17 9	44 18 0	17 Aug., 1871	...	...	...	...	Closed.
34 Foster, Edward, gardener, St. Albans ...	2 June, 1871	Ditto	...	70 19 6	23 8 5	Adjourned to 16 May, 1872	...	...	...	...	Depending.
35 Fulloon, Robert, coachdriver, Christchurch...	10 Oct., 1871	Ditto	...	99 15 6	10 0 0	21 Dec., 1871	...	...	...	...	Ditto.
36 Glenie, Henry Sneyd, lodginghouse keeper, Sumner	18 April, 1871	Jas. Edwin Graham, Accountant, Christchurch	130 0 0	301 15 5	364 3 7	18 Aug., 1871	...	...	3s. in £	...	Ditto.
37 Goodacre, Edmund, commission salesman, Christchurch	21 April, 1871	Provisional Trustee	113 0 0	18 3 10	131 3 10	17 Aug., 1871	...	...	...	...	Ditto.
38 Greening, William, labourer, Christchurch	30 June, 1871	Ditto	...	82 11 11	7 0 0	19 Oct., 1871	...	...	...	...	No estate.
39 Hallam, Robert William James, carpenter, Christchurch	20 Dec., 1870	Ditto	...	123 1 8	20 0 0	16 Feb., 1871; suspended 6 months	...	...	...	...	Ditto.
40 Hargreaves, Edward Allen, merchant, out of business, Lyttelton	3 Jan., 1871	Jas. Edwin Graham, Accountant, Christchurch	2,664 19 5	1,858 15 3	8,590 0 0	16 Mar., 1871	...	...	Interim div. of 6s. 8d. in £	...	Depending.
41 Holmes, Thomas, labourer, Leeston ...	17 Mar., 1871	Provisional Trustee	...	150 6 11	263 5 8	15 June, 1871	...	...	...	...	No estate.
42 Hornbrook, Alfred, stockowner, Opawa ...	16 May, 1871	Reginald Cobb, Merchant	...	...	...	Adjourned sine die	...	...	...	...	No return.
43 Humber, Robert, general dealer, Christchurch	31 Oct., 1871	Provisional Trustee	...	173 7 5	57 11 0	21 Dec., 1871; suspended 1 month	...	...	...	...	Closed.

3

44 Jackson, William Thomas, and Robertson, William Strewan, trading as "Jackson and Robertson," auctioneers and commission agents, Christchurch	17 Mar., 1871	Provisional Trustee	...	398 0 11	3 10 0	16 June, 1871	...	...	...	...	No estate.
45 Linn, Peter, musician, Christchurch	17 Feb., 1871	Ditto	...	50 8 7	...	18 May, 1871	...	...	...	...	Ditto.
46 Little, Mathew, farmer, Waikaiku...	31 Mar., 1871	Ditto	95 0 0	113 11 1	83 10 0	15 June, 1871	...	...	...	...	Ditto.
47 Lee, John, carpenter, Christchurch	23 May, 1871	Ditto	...	143 6 4	15 0 0	7 June, 1871	...	...	...	...	Ditto.
48 Lough, Joseph, carpenter and flaxdresser, Oxford	31 Oct., 1871	Ditto	...	250 0 4	56 7 6	21 Dec., 1871	...	...	...	...	Depending.
49 Mountfort, Charles Wheeler, surveyor, Christchurch	9 Dec., 1870	Ditto	22 4 0	105 15 4	18 3 0	18 Mar., 1871	...	...	...	...	Closed.
50 May, George, farmer, Rolleston	14 April, 1871	Ditto	...	123 2 8	40 10 0	15 June, 1871	...	...	...	...	Ditto.
51 Morrison, John, carpenter, now in Lyttelton gaol	14 April, 1871	Ditto	...	...	...	17 Aug., 1871	...	...	...	...	No estate.
52 Martin, Charles John, accountant, Christchurch	21 April, 1871	Ditto	3 10 0	99 5 0	5 0 0	15 June, 1871	...	...	...	...	Ditto.
53 Moss, Henry, clothier, Christchurch	23 June, 1871	Jas. Edwin Graham, Accountant, Christchurch	...	1,807 0 0	1,065 0 0	17 Aug., 1871	...	...	...	...	Depending.
54 Mazey, James, in partnership with Christopher Dalwood and George William Collinson, restaurant keepers, Christchurch	2 June, 1871	Provisional Trustee	...	101 6 2	23 2 6	14 Sept., 1871	...	...	...	...	Closed.
55 Milligan, William, flaxdresser, Woolston	23 June, 1871	Ditto	...	103 18 0	...	17 Aug., 1871	...	...	...	...	No assets.
56 Milne, George, boot importer, Christchurch	20 Oct., 1871	Ditto	...	313 2 6	226 10 0	21 Dec., 1871; suspended 2 months	...	...	...	...	Depending.
56a Moorhouse, William Sefton, barrister	7 Aug., 187	Ditto	...	...	...	...	...	...	...	...	Settled by Deed.
57 McLroy, Robert, labourer, Christchurch	10 Jan., 1871	Ditto	...	71 2 2	...	18 May, 1871	...	...	...	...	No estate.
58 McDougall, Thomas, carter, Timaru	11 April, 1871	Wm. Rutherford	...	...	...	23 May, 1871	...	...	...	...	Not reported.
59 McLean, John, out of business, formerly stockowner, Christchurch	23 June, 1871	Provisional Trustee	2,582 0 6	14,679 19 8	3,105 10 1	17 Aug., 1871	...	...	...	...	Depending.
60 McLachlan, Donald, farmer, Moeraki Downs	18 July, 1871	Ditto	63 5 0	125 9 4	47 10 0	14 Sept., 1871	...	...	...	...	Ditto.
61 McGregor, John, saddler, Christchurch	18 July, 1871	Ditto	...	210 16 11	71 4 4	19 Oct., 1871; suspended 1 month	...	...	...	...	Ditto.
62 McGregor, Joseph Alexander, solicitor, Christchurch	26 Sept., 1871	Ditto	...	149 13 6	18 3 0	16 Nov., 1871; suspended 2 months	...	...	...	...	Ditto.
63 Noake, Isaac, hotelkeeper, Riccarton	2 May, 1871	Jas. Edwin Graham, Accountant, Christchurch	...	26 4 3	Nothing filed	Adjourned sine die 19 Oct., 1871	...	...	...	...	Ditto.
64 Nankivell, John, carpenter, Sumner	8 Sept., 1871	Provisional Trustee	...	224 11 1	...	16 Nov., 1871	...	...	...	...	No estate.
65 Osborne, Joseph Gore, restaurant keeper, Christchurch	2 May, 1871	Ditto	...	108 9 11	15 7 3	14 Sept., 1871	...	...	...	...	Ditto.
66 Phillips, John, working jeweller, Christchurch	9 Dec., 1870	Ditto	3 18 0	93 8 11	...	16 Feb., 1871; suspended 1 month	...	...	...	...	Ditto.
67 Payne, Richard M., hotelkeeper, Timaru	17 Jan., 1871	...	...	...	...	...	...	...	...	...	No report.
68 Parker, John Julius, livery stable keeper, Christchurch	27 Jan., 1871	Ditto	10 0 0	71 3 1	9 9 0	16 Mar., 1871	...	...	...	...	No estate.
69 Parker, James, commission agent, Christchurch	28 Mar., 1871	Ditto	...	78 0 0	15 15 0	17 Aug., 1871; suspended 2 months	...	...	...	...	Ditto.
70 Paulling, William, farmer, Leeston	21 April, 1871	Ditto	84 9 2	240 9 4	7 10 6	15 June, 1871; suspended 6 months	...	...	...	...	Ditto.
71 Pearce, William Chambers, storekeeper, Akaroa	25 Aug., 1871	Richard Walton, Merchant, Christchurch	270 0 0	477 14 9	539 1 5	19 Oct., 1871	...	...	...	...	Depending.

REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF CANTERBURY—continued.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	AMOUNT OF DEBTS.		Estimated Value of Assets.	Discharged or Otherwise.	COMPOSITION.		DIVIDEND DECLARED.		Remarks.
			Secured.	Unsecured.			Rate.	When Payable.	Rate.	Whether Paid or Unpaid.	
72 Pitcaithly, William, butcher, Lyttelton ...	14 Nov., 1871	Provisional Trustee	£ s. d.	£ s. d.	£ s. d.	Not yet discharged	...	...	...	...	Depending.
72a Robertson, William Strewan, auctioneer ...	...	...	...	698 0 11	405 17 0	...	...	...	...	...	See Jackson.
73 Rees, John Louae, coachbuilder, Christchurch	14 April, 1871	Jas. Edwin Graham, Accountant, Christchurch	...	502 18 6	225 2 0	15 Sept., 1871; suspended 1 month	...	...	2s. 9d. in £	...	Depending.
74 Rowley, John, tinplate worker, Windmill Road	2 May, 1871	Provisional Trustee	...	27 11 8	20 0 0	17 Aug., 1871	...	...	...	...	No estate.
75 Richardson, William, commission agent, Christchurch	18 July, 1871	Provisional Trustee	...	74 15 9	23 0 0	14 Sept., 1871	...	...	...	...	Ditto.
76 Stubbs, Francis W., auctioneer, Timaru ...	22 Feb., 1871	R. Rossbotham, Merchant, Timaru	...	...	...	29 Mar., 1871	...	...	...	...	No report.
77 Simpson, Ralph (senior), builder, Timaru ...	3 Mar., 1871	...	...	...	...	6 Sept., 1871	...	...	...	...	Ditto
78 Shorland, George, sheepfarmer, Kaiapoi ...	21 Mar., 1871	Provisional Trustee	56 0 0	385 4 8	85 10 0	15 June, 1871	...	...	...	...	Depending.
79 Stone, Joseph, builder and contractor, Christchurch	14 April, 1871	Ditto	...	331 11 8	215 5 0	15 June, 1871; suspended 2 months	...	...	...	...	No estate.
80 Swindell, James, watchmaker, Christchurch	18 April, 1871	Ditto	...	50 5 9	17 10 0	17 Aug., 1871; suspended 2 months	...	...	...	...	Ditto
81 Smith, James Dunville, labourer, Kaiapoi ...	2 May, 1871	Ditto	...	67 4 8	...	17 Aug., 1871	...	...	...	...	Ditto.
82 Sutherland, William, farmer, Ferry Road ...	1 Sept., 1871	Richard Walton, Merchant, Christchurch	121 0 0	254 7 0	130 13 9	19 Oct., 1871	...	...	...	...	Depending.
83 Smart, William, clerk, Christchurch ...	21 Nov., 1871	Provisional Trustee	...	174 10 0	...	Not yet discharged	...	...	...	...	No estate.
84 Thomson, Thomas, baker, Christchurch ...	29 Sept., 1871	Ditto	...	199 16 0	107 15 6	21 Dec., 1871	...	...	...	...	Depending.
85 Thomson, William, confectioner and grocer, Christchurch	6 Oct., 1871	Ditto	...	246 2 8	120 16 4	Not yet discharged	...	...	...	...	Ditto.
86 Thompson, George, cooper, Ferry Road ...	7 Nov., 1871	Ditto	...	156 9 0	...	Not yet discharged	...	...	...	...	No estate.
87 Vickery, Benjamin, farmer, Hawkins ...	2 June, 1871	Ditto	...	264 18 0	8 0 0	17 Aug., 1871	...	...	...	...	Closed.
88 Vickery, Thomas, farmer, Rolleston ...	25 July, 1871	Ditto	...	211 14 2	4 0 0	19 Oct., 1871; suspended 1 month	...	...	...	...	No estate.
89 Wilson, Thomas, gentleman, Christchurch ...	11 July, 1871	Ditto	...	175 8 3	...	14 Sept., 1871	...	...	...	...	Ditto.
DISTRICT OF NELSON (Supreme Court).											
1 Austin, John, hotelkeeper ...	17 Feb., 1871	Provisional Trustee	...	346 14 0	359 19 0	5 May, 1871	...	...	...	...	Depending.
2 Avery, John, and Avery, William, (Avery Brothers) flaxdressers	11 May, 1871	Ditto	375 5 0	448 1 10	1,121 4 10	23 Sept., 1871	...	...	...	...	Ditto.
3 Bradeock, Joseph, labourer ...	13 Dec., 1870	Ditto	106 5 0	48 3 0	176 0 0	3 Feb., 1871	...	...	...	...	Ditto.
4 Billows, Michael, mariner ...	27 Jan., 1871	Ditto	...	94 5 9	51 15 0	17 Mar., 1871	...	...	...	...	Ditto.
5 Boyce, George, farmer ...	24 Feb., 1871	Ditto	...	205 12 6	100 0 0	5 May, 1871	...	...	...	...	No estate.
6 Ball, Richard, bootmaker ...	24 Feb., 1871	Ditto	...	100 10 11	10 0 0	5 May, 1871	...	...	...	...	Depending.
7 Beaumont, Richard, sheepfarmer ...	24 April, 1871	Ditto	22,050 2 9	100 0 0	12,080 0 0	26 May, 1871	...	...	...	...	Ditto.
8 Coleman, James, flaxdresser ...	8 May, 1871	Ditto	...	444 4 6	10 0 0	28 July, 1871	...	...	...	...	Ditto.
9 Disher, John, publican ...	13 Dec., 1870	Ditto	...	889 1 8	913 2 7	5 Feb., 1871	...	...	1s. 9d. in £	Paid	Ditto.

10 Francis, William, mariner	14 April, 1871	Provisional Trustee	200 0 0	103 2 0	310 0 0	23 June, 1871	...	...	...	...	No estate.
11 Fanzelow, Hans, sheepfarmer	21 June, 1871	Ditto	...	189 4 4	75 10 0	4 Aug., 1871	...	...	...	...	Depending.
12 Hardy, Isaac, storekeeper	18 May, 1871	Ditto	196 7 1	355 14 11	431 3 2	23 June, 1871	...	...	...	...	Ditto.
13 Hall, William, junior, shopman	9 June, 1871	Ditto	...	166 4 0	61 0 0	23 July, 1871	...	...	...	...	No estate.
14 Harris, George, writing clerk	13 Oct., 1871	Ditto	...	432 1 0	52 17 0	17 Nov., 1871	...	...	...	...	Ditto.
15 Jones, Evan Frederick, saddler	25 Jan., 1871	Ditto	...	301 10 5	78 3 10	17 Mar., 1871	...	...	...	...	Depending.
16 Jones, William, publican	13 July, 1871	Ditto	114 15 0	335 16 1	219 14 0	25 Aug., 1871	...	...	...	...	Ditto.
17 Monro, George Hoome Binning, sheepfarmer	16 Jan., 1871	Ditto	...	78 19 0	96 0 10	24 Mar., 1871	...	...	...	...	Ditto.
18 Siggelkow, Heinrich, farmer	4 Jan., 1871	Ditto	157 10 0	226 5 6	403 18 0	Withdrawn	10s. in £	...	...	...	Settled by composition.
19 Smallbone, Edwin, writing clerk	22 Sept., 1871	Ditto	450 0 0	401 18 9	325 0 0	17 Jan., 1871	...	...	...	...	No estate.
20 Tingle, James, stationer	25 Jan., 1871	Ditto	...	798 6 4	995 11 9	17 Nov., 1871	...	...	...	...	Depending.
21 Walcot, Robson Bielby, writing clerk	15 May, 1871	Ditto	60 0 0	195 10 11	100 0 0	3 Mar., 1871	...	...	3s. 11d. in £	Paid	Ditto.
						23 June, 1871	...	...	...	...
DISTRICT OF OTAGO AND SOUTHLAND.											
1 Armstrong, Charles Clark, restaurant keeper	8 May, 1871	Provisional Trustee	...	417 16 10	170 14 4	19 June, 1871	...	...	...	...	No estate.
2 Algie, John, baker	26 June, 1871	Ditto	200 0 0	232 15 0	280 0 0	6 Oct., 1871	...	...	...	...	Ditto.
3 Buchan, James, blacksmith	24 Jan., 1871	Ditto	...	277 16 0	100 3 4	27 Feb., 1871	...	...	...	...	Ditto.
4 Breeding, William, cabinetmaker	13 Feb., 1871	Ditto	...	...	...	...	...	...	...	...	Ditto.
5 Begg, Alexander, fruiterer	27 Feb., 1871	Ditto	...	156 5 7	10 0 0	15 May, 1871	...	...	...	...	Ditto.
6 Beattie, James, accommodation-house keeper	13 Mar., 1871	D. J. J. Doyle	...	...	...	12 June, 1871	...	...	...	...	Ditto.
7 Birmingham, William, ostler	1 May, 1871	Provisional Trustee	...	34 12 11	26 10 0	12 June, 1871	...	...	...	...	Ditto.
8 Bradley, Thomas, livery stable keeper	8 May, 1871	Ditto	217 0 0	482 2 10	385 5 10	19 June, 1871; suspended 12 months	...	...	...	...	Closed.
9 Bust, Robert Day, flaxdresser	31 May, 1871	Ditto	...	239 15 6	10 0 0	24 July, 1871	...	...	...	...	No estate.
10 Brechley, Thomas, master mariner	17 July, 1871	Ditto	...	1,005 4 10	465 0 0	28 Aug., 1871	...	...	...	...	Ditto.
11 Black, John, brickmaker	17 July, 1871	Ditto	...	88 13 6	31 9 0	18 Sept., 1871	...	...	...	...	Ditto.
12 Breeding, William, cabinetmaker	21 Aug., 1871	Ditto	...	213 6 4	5 0 0	13 Nov., 1871	...	...	...	...	Ditto.
13 Brown, George, late contractor	28 Aug., 1871	Ditto	...	142 14 6	...	16 Oct., 1871	...	...	...	...	Ditto.
14 Bane, William, carpenter	18 Sept., 1871	Ditto	...	76 19 9	109 9 0	30 Oct., 1871	...	...	...	...	Ditto.
15 Buckley, Isaac, contractor	23 Oct., 1871	Ditto	200 0 0	215 1 8	195 0 0	11 Dec., 1871; suspended 2 months	...	...	...	...	Depending.
16 Collins, Michael Augustus, miner	30 Jan., 1871	Ditto	...	155 15 5	10 0 0	15 May, 1871	...	...	...	...	No estate.
17 Cleverley, John, master mariner	1 May, 1871	Ditto	...	95 7 5	193 10 6	18 Sept., 1871	...	...	...	...	Ditto.
18 Carr, Alexander, carpenter	19 June, 1871	Ditto	...	105 10 0	40 0 0	...	...	...	...	...	Ditto.
19 Campbell, James, late hotelkeeper	26 June, 1871	Ditto	...	326 4 4	210 0 0	Annulled	...	...	20s. in £	Paid	Surplus assets handed to Bankrupt.
20 Chartres, James Robert, police officer	20 Nov., 1871	Ditto	...	98 8 6	46 18 0	4 Aug., 1871	...	...	...	...	No estate.
21 Durden, Edward Witt, storekeeper	9 Jan., 1871	Ditto	166 14 4	368 12 8	321 0 0	Struck out	...	...	...	...	Depending.
22 Dawson, Thomas, engineer	16 Jan., 1871	Ditto	...	115 17 4	10 0 0	20 Feb., 1871	...	...	...	...	No estate.
23 Dillon, Henry, stonemason	31 May, 1871	Ditto	...	98 5 2	5 0 0	Lapsed	...	...	...	...	Ditto.
24 Day, James Lancelot	19 June, 1871	Ditto	...	204 19 2	10 0 0	3 July, 1871	...	...	...	...	Ditto.
25 Driver, Henry, and Maclean, John, commission agents	6 July, 1871	Ditto	45,500 0 0	17,818 15 9	47,781 0 8	Lapsed	...	...	...	...	Depending.
26 Driver, Henry, commission agent	6 July, 1871	Ditto	151 10 0	413 15 8	567 10 0	18 Sept., 1871	...	...	...	Paid	Separate estate, depending.
27 Duncan, James, labourer	18 Sept., 1871	Ditto	...	69 9 5	1 0 0	Not applied for	...	...	...	...	No estate.
28 Drummond, William Spragg	16 Oct., 1871	Ditto	...	61 9 0	20 0 0	4 Dec., 1871	...	...	...	...	Ditto.
29 Ellis, Duff, contractor	30 Jan., 1871	W. H. McKeay	...	...	...	27 Feb., 1871; suspended 3 months	...	...	...	...	Not reported.
30 Evans, Richard, storekeeper	1 May, 1871	Provisional Trustee	...	219 12 9	269 0 0	7 Aug., 1871; suspended 3 months	...	...	...	...	Closed.

REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF OTAGO AND SOUTHLAND—continued.

[Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	AMOUNT OF DEBTS.		Estimated Value of Assets.	Discharged or Otherwise.	COMPOSITION.		DIVIDEND DECLARED.		Remarks.
			Secured.	Unsecured.			Rate.	When Payable.	Rate.	Whether Paid or Unpaid.	
			£ s. d.	£ s. d.	£ s. d.						
31 Ellison, William, contractor ...	15 May, 1871	Provisional Trustee	...	100 13 8	27 0 0	10 July, 1871	...	...	...	...	Closed.
32 Evans, Frederick Horatio, commission agent	30 Oct., 1871	Ditto	353 17 0	1,226 16 3	1,176 3 1	4 Dec., 1871	...	...	...	...	Depending.
33 Fincher, Robert Forbes, storekeeper	19 Dec., 1870	Ditto	...	1,349 10 0	800 0 0	6 Feb., 1871	...	...	...	...	Closed.
34 Ford, Peter, storekeeper	2 Jan., 1871	Ditto	7 5 6	654 10 1	530 5 0	13 Feb., 1871	...	...	...	Paid	Depending.
35 Fox, John, commission agent	30 Jan., 1871	Ditto	...	154 0 0	62 15 0	27 Feb., 1871	...	...	...	...	Closed.
36 Filewood, Edward, miner	8 May, 1871	Ditto	...	119 18 10	14 0 0	10 July, 1871	...	...	...	...	No estate.
37 Falconer, Hugh, stockman	31 May, 1871	Ditto	...	234 0 0	17 10 0	3 July, 1871	...	...	...	...	Ditto.
38 Flynn, James, carpenter	17 July, 1871	Ditto	...	55 3 6	...	16 Oct., 1871	...	...	...	...	Ditto.
39 Farrell, Thomas, hotelkeeper	2 Oct., 1871	Ditto	...	167 11 11	106 13	13 Nov., 1871; suspended 3 months	...	...	...	...	Depending.
40 Ferens, Thomas, runholder	23 Oct., 1871	Henry Connell	...	...	...	...	...	...	...	...	No report.
41 Goldammer, Charles, cabinetmaker	1 May, 1871	Provisional Trustee	...	71 0 6	17 0 0	19 June, 1871	...	...	...	...	No estate.
42 Grant, Alexander, settler	17 Aug., 1871	Ditto	11,000 0 0	1,262 17 4	120 18 0	2 Oct., 1871	...	...	...	...	Depending.
43 Hilton, William, carpenter	1 Dec., 1870	Ditto	...	...	...	23 Jan., 1871	...	...	...	...	No estate.
44 Hunt, William, carrier	12 Dec., 1870	Ditto	...	291 13 11	100 0 0	27 Feb., 1871; suspended 6 months	...	...	...	...	Depending.
45 Hay, Joseph, boatman	2 Jan., 1871	Ditto	...	157 10 0	155 0 0	6 Feb., 1871	...	...	...	...	Ditto.
46 Hannah, William, express proprietor	9 Jan., 1871	Joseph Cable	...	...	...	20 Feb., 1871	...	...	...	...	Not reported.
47 Hudson, Edward, hotelkeeper	1 May, 1871	G. R. Taylor	...	...	...	3 July, 1871	...	...	...	...	Ditto.
48 Hutchison, Joseph William, commission agent	31 May, 1871	Provisional Trustee	21,147 17 10	2,019 15 5	21,738 0 0	26 June, 1871; suspended 12 months	...	...	...	...	Depending.
49 Heaps, Joseph William, hotelkeeper	12 June, 1871	Ditto	...	160 16 0	190 0 0	18 Sept., 1871	...	...	...	...	Ditto.
50 Hubbard, Charles John, accountant	24 July, 1871	Ditto	...	203 17 0	187 6 6	2 Oct., 1871	...	...	...	...	No estate.
51 Hamilton, William, farmer	18 Sept., 1871	Ditto	...	113 0 0	184 17 0	30 Oct., 1871	...	...	...	...	Ditto.
52 Horton, George, dairymau	2 Oct., 1871	Ditto	...	111 6 9	5 0 0	6 Nov., 1871	...	...	...	...	Ditto.
53 Hawker, Charles, carrier	27 Nov., 1871	R. H. Leary	...	176 12 9	96 0 0	18 Dec., 1871	...	...	...	...	Depending.
54 Julius, Edrie Adolphus, and Julius, Reginald, runholders	30 Aug., 1871	...	...	...	...	...	...	...	...	...	Not reported.
55 Kernaghan, William, brickmaker	6 Nov., 1871	Provisional Trustee	...	105 0 6	241 15 0	18 Dec., 1871	...	...	...	...	No estate.
56 Lewis, Samuel, whitesmith	2 Jan., 1871	Ditto	...	50 7 0	5 0 0	6 Feb., 1871	...	...	...	...	Ditto.
57 Lindsay, Robert Caldwell, storekeeper	27 Feb., 1871	Ditto	...	239 9 0	...	1 May, 1871	...	...	...	...	Ditto.
58 Low, Ket, dealer in fancy goods	8 Mar., 1871	R. H. Leary	...	1,237 14 0	416 8 6	1 May, 1871; suspended 6 months	...	...	...	Paid	Depending.
59 Lumb, George, settler	17 July, 1871	Provisional Trustee	...	83 7 11	19 4 0	28 Aug., 1871	...	...	...	...	Closed.
60 Moore, Caleb, cattle dealer	2 Jan., 1871	Ditto	...	1,881 0 0	...	13 Feb., 1871	...	...	...	...	No estate.
61 Mellor, Alfred, sawyer	6 Feb., 1871	Ditto	...	153 9 6	55 0 0	1 May, 1871	...	...	...	...	Ditto.
62 Mueller, Frederick Louis, hotelkeeper	3 Mar., 1871	Ditto	...	208 1 6	132 8 0	1 May, 1871; suspended 6 months	...	...	...	...	Depending.
63 Mansfield, Frank Porter, coach proprietor	8 Mar., 1871	R. H. Leary	10,208 8 2	2,638 17 10	14,127 15 5	1 May, 1871	...	...	...	Paid	Ditto.
64 Meade, William, contractor	31 May, 1871	Provisional Trustee	...	201 14 0	34 0 0	3 July, 1871	...	...	...	...	Ditto.
65 Mills, Joseph Robert, express proprietor	3 July, 1871	J. N. Merry	...	...	...	...	...	...	...	...	Not reported.
66 Mitchell, Thomas Symington, painter	14 Aug., 1871	Provisional Trustee	...	48 0 0	14 0 0	18 Sept., 1871	...	...	...	...	No estate.
67 Miller, Alexander Mayo, and Nixon, William Henry, general merchants	30 Oct., 1871	Ditto	...	350 18 11	67 19	11 Dec., 1871; suspended 6 months	...	...	...	...	Ditto.

68	Mardling, William, blacksmith	30 Oct., 1871	M. S. Duffy															Not reported.
69	McBrearty, James, surgeon	2 Jan., 1871	Provisional Trustee		404 0 0	61 10 0	13 Feb., 1871											Closed.
70	McBride, John, publican	8 Feb., 1871	Ditto		176 10 0	353 10 0	Lapsed											Ditto.
71	McSolvin, John, stock dealer	1 May, 1871	Ditto		560 10 0	50 0 0	3 July, 1871											No estate.
72	Maclean, John, commission agent	6 July, 1871	Ditto	7,671 11 3	260 15 0	7,675 0 0	18 Sept., 1871											Separate estate; depending.
73	McKenzie, James, and Weir, John, carters	18 July, 1871	Ditto		256 19 3	111 0 0	28 Aug., 1871											Ditto.
74	McCabe, John, farmer	28 Aug., 1871	Ditto		254 19 0	30 0 0	16 Oct., 1871											No estate.
75	Nicholson, Thomas, painter	10 July, 1871	Ditto		87 17 9	13 0 0	No discharge											Ditto.
76	Nelson, John, limeburner	23 Oct., 1871	Ditto		267 0 0	79 0 0	4 Dec., 1871											Ditto.
77	Nixon, William Henry																	See Miller.
78	Packham, Samuel, contractor	9 Jan., 1871	Ditto		595 9 5		6 Feb., 1871											No estate.
79	Parsons, Thomas, groom	12 June, 1871	Ditto		63 0 6	11 10 0	21 Aug., 1871; sus- pended 6 months											Ditto.
80	Percival, William James, draftsman	16 Oct., 1871	Ditto		66 18 0	35 10 0	4 Dec., 1871											Depending.
81	Robison, Harrie Carr, runholder	27 Feb., 1871	Ditto	6,347 0 0	3,298 8 2	10,545 0 0	1 May, 1871											Ditto.
82	Ridley, Edward Riley, greengrocer	10 July, 1871	Ditto		53 7 9	150 0 0	7 Aug., 1871											Ditto.
83	Reeve, Edmund, boot and shoe dealer	28 Aug., 1871	Ditto		231 14 3	42 10 0	13 Nov., 1871											No estate.
84	Sly, William, commission agent	2 Jan., 1871	Ditto		523 0 5	143 17 1	Lapsed											Ditto.
85	Snowdon, Thomas Henry, printer	6 Feb., 1871	Ditto		112 17 6	53 8 6	No discharge											Ditto.
86	Stewart, John Jamieson, bootmaker	27 Feb., 1871	Ditto		310 15 9	112 0 0	1 May, 1871											Depending.
87	Sykes, Charles, musician	1 May, 1871	Ditto		146 8 9	4 0 0	No discharge											No estate.
88	Smith, John Andrew, gardener	1 May, 1871	Ditto	30 0 0	75 5 5	35 0 0	7 Aug., 1871											Ditto.
89	Strong, Charles, lighterman	15 May, 1871	Ditto		39 15 0	10 0 0	10 July, 1871											Ditto.
90	Sly, William, commission agent	26 June, 1871	Ditto		460 15 8	143 17 1	24 July, 1871											Ditto.
91	Spray, Edward, grocer's assistant	16 Oct., 1871	Ditto		89 7 6	32 10 0	4 Dec., 1871											Closed.
92	Sheriff, George, butcher	13 Feb., 1871					8 May, 1871											No estate.
93	Smith, Arthur Anthony, carrier	28 Aug., 1871	A. Macfarlane				6 Nov., 1871											Not reported.
94	Wood, John, mariner	13 Feb., 1871	Provisional Trustee				12 June, 1871											No estate.
95	Ward, George William, carpenter	20 Feb., 1871	Ditto		167 18 6	614 2 3	1 May, 1871											Ditto.
96	Wilson, William, storekeeper	20 Feb., 1871	Ditto		94 15 6	5 0 0	8 May, 1871											Ditto.
97	Willis, John Stanley, scenic artist	1 May, 1871	Ditto		99 2 0	93 7 11	19 June, 1871											Ditto.
98	Webb, John, hawkier	1 May, 1871	Ditto		338 7 3		12 June, 1871											Depending.
99	White, William, lighterman	15 May, 1871	Ditto		108 14 3	81 12 3	Dead											Ditto.
100	Welham, Nathan, potter	19 June, 1871	Ditto		75 8 6	10 0 0	14 Aug., 1871; sus- pended 6 months											No estate.
101	White, Joseph, miner	10 July, 1871	Ditto		1,619 14 0	1,525 0 0	2 Oct., 1871											Ditto.
102	Williams, Jeffrey, livery stable keeper	11 July, 1871	E. Pritchard															Annulled, Deed of Arrangement.
103	Waterlow, Frederick Richard, fruiterer	21 Aug., 1871	Provisional Trustee		156 9 11	15 0 0	No discharge											No estate.
104	Weir, John, carter																	See McKenzie, Jas.
105	Wood, Septimus George, storekeeper	20 Nov., 1871	Jas. Geo. Finch															Not reported.
106	Young, Duncan, beachman	1 May, 1871	Provisional Trustee		137 15 6	20 0 0	3 July, 1871											Depending.

OTAGO GOLD FIELDS DIVISION—District Court.

1	Boult, Philip Burbitto, timber merchant	29 July, 1871	George M. Aldrich	270 0 0	3,196 15 7	2,058 15 1	23 Jan., 1872											Depending.
2	Baker, John, blacksmith	11 Aug., 1871	Provisional Trustee		255 18 0	407 19 6	26 Sept., 1871											No estate.
3	Clark, Robert, miner	12 July, 1871	Ditto		245 7 1	293 10 0	26 Sept., 1871											Depending.
4	Collins, Samuel, butcher	19 July, 1871	Ditto		319 12 10	125 3 10	26 Sept., 1871; sus- pended 3 months											Ditto.
5	Fraser, John, carpenter	12 July, 1871	Ditto	50 0 0	331 11 1	142 10 10	23 Jan., 1872											Ditto.
6	Hodgson, William Wrench, storekeeper	19 July, 1871	Ditto	442 0 0	70 0 0	1,289 4 7												Ditto.

REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF OTAGO AND SOUTHLAND, OTAGO GOLD FIELDS DIVISION—continued.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	AMOUNT OF DEBTS.		Estimated Value of Assets.	Discharged or Otherwise.	COMPOSITION.		DIVIDEND DECLARED.		Remarks.
			Secured.	Unsecured.			Rate.	When Payable.	Rate.	Whether Paid or Unpaid.	
7 Murray, William D. Brown, settler ...	24 Nov., 1871	Provisional Trustee	£ s. d.	£ s. d.	£ s. d.	24 Jan., 1872	...	...	...	...	Depending.
8 McDonald, Archibald, carpenter ...	12 June, 1871	Ditto	...	143 18 8	12 0 0	26 Sept., 1871	...	...	...	...	Ditto.
9 McKay, Donald, timber merchant ...	29 July, 1871	George M. Aldrich	...	157 4 2	33 14 0	...	...	...	...	...	Ditto.
10 Smith, Percy, jeweller ...	19 Aug., 1871	Provisional Trustee	144 0 0	105 14 6	143 2 0	26 Sept., 1871	...	...	...	...	Closed.
<p>In the following adjudications the Accountant has received no report, namely:—Neil Peyton, publican, Bendigo; Michael Reddon, publican, Bendigo; George Prescott, blacksmith, St. Bathans; John Wilson and Robert Kelsall, hotelkeepers, Bendigo; James McKinlay, sheepfarmer, Wakatip; John Foley and G. Talty, miners, St. Bathans; T. L. Lette, miner, Switzers; Edward Stephens, miner, Switzers; M. I. Alexander, miner, Switzers; A. Campbell, miner, Waikaka; Francis Moyle, miner, Waitahuna; Hugh Cox, miner, Switzers; William Stream, hotelkeeper, Beaumont; John Grant and John Pullar, butchers, Switzers; David Clark and Hugh Clark, farmers, Tuapeka; I. Butterfield, butcher, Switzers; John Castello, storekeeper, Skippers; William Riddell, blacksmith, Invercargill; and James Kavanagh Gallagher, contractor, Invercargill.</p>											
DISTRICT OF WELLINGTON.											
1 Atkinson, Thomas, providore, Wellington ...	1 Aug., 1871	Provisional Trustee	...	333 4 10	5 0 0	20 Sept., 1871	...	...	...	...	Depending.
2 Angell, Joseph, farmer, Porirua Road ...	28 Aug., 1871	Ditto	315 0 0	116 13 11	758 0 0	25 Oct., 1871	...	...	...	...	Ditto.
3 Bennett, Thomas, Wairarapa ...	28 Feb., 1871	D. Rainie	...	180 8 7	70 2 0	21 June, 1871	...	...	...	...	Ditto.
4 Bowater and Holmes, builders, Wellington ...	17 Aug., 1871	William Wallis	...	475 2 6	175 4 8	25 Oct., 1871	...	...	...	...	Not reported.
5 Ballve, Estevan, restaurant keeper ...	30 Oct., 1871	Lewis L. Levy	...	1,600 0 0	550 0 0	12 Jan., 1872	...	...	...	...	Depending.
6 Cooper, R., soapmaker, Wellington ...	1 Feb., 1871	D. Rainie	...	327 10 0	257 10 0	18 Mar., 1871	...	...	...	...	Ditto.
7 Carroll, John, tailor, Wanganui ...	13 Feb., 1871	E. Churton	...	140 0 0	94 0 0	20 Sept., 1871	...	...	...	...	Ditto.
8 Caddy, Henry, butcher, Wanganui ...	12 April, 1871	Ditto	...	334 16 0	...	21 June, 1871	...	...	...	...	Not reported.
9 Cockburn, A., shoemaker, Rangitikei ...	31 May, —	L. Levy	...	1,108 0 0	400 4 4	...	...	...	...	...	Ditto.
10 Deighton, T. M., flaxdresser, Wanganui ...	24 Jan., 1871	E. Churton	...	1,790 0 0	...	18 Mar., 1871	...	...	...	...	Closed.
11 Douglas, K., commission agent, Wanganui ...	12 July, 1871	Provisional Trustee	403 17 9	505 10 10	1,605 0 0	Not yet discharged	...	...	...	...	Depending
12 Davis, R. K., draper, Wellington ...	23 Nov., 1871	Ditto	1,837 0 2	203 8 6	25 0 0	Ditto	...	...	...	...	Ditto.
13 Flindall, R., dealer, Greytown ...	28 Feb., 1871	D. Rainie	...	274 0 0	95 1 6	Ditto	...	...	...	...	Ditto.
14 Franklyn, G., farmer, Turakina ...	9 Sept., 1871	Provisional Trustee	1,000 0 0	850 5 2	2,052 5 7	25 Oct., 1871	...	...	...	...	Ditto.
15 Field, H. C., civil engineer, Wanganui ...	15 Nov., 1871	Wm. Hutchison	84 0 0	278 8 6	204 17 6	Not yet discharged	...	...	...	...	Ditto.
16 Freeth and Gregg, cattle dealers ...	13 Feb., 1871	...	...	...	...	Annulled, 10 Mar., 1871	...	...	...	...	...
17 Glover, John, flaxdresser, Wanganui ...	1 Mar., 1871	D. Murray	...	752 13 6	99 6 0	Struck out.	...	...	...	...	No return; depending.
18 Gillespie, C. H., publican, Wellington ...	17 April, 1871	G. H. Veinell	...	347 10 5	336 19 0	3 May, 1871	...	...	...	...	Depending.
19 Goodall, S. L., contractor, Wanganui ...	29 April, 1871	...	...	78 1 0	...	Not yet discharged	...	...	...	...	No return; depending.
20 Greenway, Edward, farmer, Wanganui ...	11 Aug., 1871	Provisional Trustee	...	336 14 0	...	Ditto	...	...	...	...	Depending.
21 Hoskins, E., shoemaker, Wanganui ...	3 April, 1871	E. Churton	...	252 1 9	99 3 0	...	...	...	...	...	No return.
22 Hodge, M. V., solicitor, Wanganui ...	22 July, 1871	T. Farrah	...	1,454 0 0	1,515 0 0	22 Sept., 1871; 3 months from adjudication	...	...	...	...	Ditto.
23 Kennedy, J., hawker, Christchurch ...	31 Oct., 1871	Richard Walton, Christchurch	...	...	...	...	...	...	...	...	Transferred to Christchurch.
24 Lewis, Edward, merchant, Wanganui ...	18 Aug., 1871	W. H. Watt	...	4,761 4 8	4,391 11 6	25 Oct., 1871	...	...	...	...	No return.
25 Langbridge and Mitchell, printers, Wellington ...	24 Nov., 1871	Provisional Trustee	...	581 15 8	339 11 5	Not yet discharged	...	...	...	...	Depending.
26 Mandy, H. C., clerk, Wanganui ...	21 June, 1871	Ditto	...	80 15 10	210 0 0	25 Oct., 1871	...	...	...	...	Ditto.

REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF TARANAKI AND HAWKE'S BAY—continued.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	AMOUNT OF DEBTS.		Estimated Value of Assets.	Discharged or Otherwise.	COMPOSITION.		DIVIDEND DECLARED.		Remarks.
			Secured.	Unsecured.			Rate.	When Payable.	Rate.	Whether Paid or Unpaid.	
			£ s. d.	£ s. d.	£ s. d.						
16a Jew, Samuel ... ..	...	...	...	...	...	...	...	...	...	...	See Gibbs.
17 Roper, Leonard, drover	30 Jan., 1871	John Buchanan	...	...	...	6 Mar., 1871 ; to take effect in 4 months	...	...	...	...	No return.
18 Sullivan, Florence, publican	15 July, 1871	E. Lyndon	...	...	...	15 Sept., 1871	...	...	...	...	Ditto.
19 Stopford, Montague Charles Henry, gentleman	20 Sept., 1871	Clerk of District Court	...	1,207 6 11	...	3 Nov., 1871	...	...	...	...	Depending.
20 Toha, a Native... ..	24 April, 1871	Ditto	...	1,221 12 7	150 0 0	23 June, 1871	...	...	...	...	Ditto.
DISTRICT OF GREYMOUTH—District Court.											
1 Aldridge, Thomas, shoemaker	22 Mar., 1871	Provisional Trustee	...	147 16 10	62 12 6	15 Aug., 1871	...	...	...	...	No estate.
2 Bock, Alfred, storekeeper	9 Oct., 1871	Ditto	69 18 6	444 5 11	438 4 3	14 Dec., 1871	...	...	9s. 2d. in £	Partly paid	Depending.
3 Cook, George, and Owens, Edward, storekeepers	16 Jan., 1871	H. Kenrick	...	189 15 3	...	Taken out of Court	...	...	...	...	...
4 Campbell, Peter, miner	27 May, 1871	Provisional Trustee	...	169 9 0	11 0 0	27 June, 1871; suspended 12 months	...	...	...	...	No estate.
5 Cohen, Jacob, hawker	25 Sept., 1871	Ditto	...	105 0 0	10 0 0	12 Dec., 1871; suspended 1 month	...	...	...	...	Ditto.
6 Coghlan, Joseph, miner	4 Oct., 1871	Ditto	...	82 2 7	43 0 0	Adjourned to 12 Feb., 1872	...	...	...	...	Ditto.
7 Camaletto, Stephen, hotelkeeper	28 Oct., 1871	Ditto	90 0 0	242 8 0	235 0 0	14 Dec., 1871	...	...	...	...	Depending.
8 Curtain, John, miner	14 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	No return.
9 Davis, Robert, miner	4 Mar., 1871	Ditto	...	...	...	...	...	...	...	...	Lapsed; no estate.
10 Dixon, John, miner	14 July, 1871	Ditto	...	123 2 5	8 0 0	15 Aug., 1871	...	...	...	...	No estate.
11 Eckhold, Henry, miner	5 June, 1871	Ditto	...	177 8 5	...	12 Aug., 1871; suspended 2 years	...	...	...	...	Ditto.
12 Easton, Julia Frances	19 Aug., 1871	Ditto	...	714 14 5	...	13 Oct., 1871	...	...	...	...	Ditto.
13 Fletcher, John, labourer	9 Jan., 1871	Ditto	...	152 15 9	24 0 0	12 April, 1871; suspended 12 months	...	...	...	...	Closed.
14 Graham, Joseph, livery stable keeper	20 Feb., 1871	Ditto	...	320 12 6	5 0 0	26 April, 1871; suspended 18 months	...	...	...	...	No estate.
15 Gleeson, Patrick, storekeeper	5 May, 1871	H. Kenrick	...	...	...	...	...	...	...	...	Bankrupt absconded with portion of assets; depending.
16 Ginty, John, and Ginty, Michael, miners	1 Sept., 1871	Provisional Trustee	...	202 12 2	47 0 0	Adjourned to 12 Feb., 1872	...	...	...	...	No estate.
17 Jones, James, hotelkeeper	6 April, 1871	Ditto	...	320 6 8	66 5 0	15 June, 1871; suspended 12 months	...	...	...	...	...
18 Jones, Henry, carpenter	22 May, 1871	H. Kenrick	100 0 0	280 15 6	176 0 0	14 Aug., 1871	5s. in £	22 June & 22 Oct.	...	...	...
19 Jones, William, storekeeper	12 Aug., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	Bankrupt absconded; no return.

20 Kane, Henry, miner	4 Oct., 1871	Provisional Trustee	...	138 6 0	5 0 0	Adjournd to 12 Feb., 1872	...	...	...	...	No estate.
21 Kilgour, Robert, labourer	17 Oct., 1871	Ditto	...	138 5 2	7 0 0	14 Dec., 1871	...	...	...	...	Ditto.
22 Langton, John, miner	5 June, 1871	Ditto	...	113 5 6	3 0 0	14 Aug., 1871; suspended 1 month	...	...	...	...	Ditto.
23 Laye, Richard, miner	23 Sept., 1871	Ditto	...	125 2 6	6 10 0	Adjournd to 12 Feb., 1872	...	...	...	...	Ditto.
24 Longmire, Thomas, and Robertson, James, miners	20 Nov., 1871	Ditto	...	270 14 0	...	14 Dec., 1871	...	...	...	...	Ditto.
25 Morris, Harriett, publican	26 Jan., 1871	Ditto	...	303 5 9	112 10 0	17 April, 1871; suspended 4 months	...	...	...	...	Depending.
26 Moutray, William, baker	24 June, 1871	Ditto	...	651 6 0	3 0 0	15 Aug., 1871	...	...	...	...	No estate.
27 Mabile, Theophilus, surveyor	10 July, 1871	Ditto	...	523 1 0	183 0 0	15 Aug., 1871; suspended 6 months	...	...	7s. 1d. in £	Paid	Closed.
28 Noonan, Denis, miner	30 Jan., 1871	Ditto	...	210 10 0	...	12 April, 1871	...	...	...	...	No estate.
28a Ollivier, John Morton ... ..	...	...	...	...	...	...	...	...	...	...	See Tarry.
29 Power, James, miner	4 Jan., 1871	...	...	...	...	...	...	...	...	...	Transferred to Hokitika.
30 Purcell, David, miner	4 Mar., 1871	Ditto	...	359 7 0	6 0 0	12 April, 1871	...	...	...	...	No estate.
31 Powley, Richard, miner	25 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	No return.
32 Quadri, Daniel, hotelkeeper	20 Nov., 1871	Ditto	50 0 0	154 13 6	135 0 0	Adjournd to 12 Feb., 1872	...	...	...	...	Depending.
32a Robertson, James ... ..	...	...	...	...	...	...	...	...	...	...	See Longmore.
33 Rodden, John, miner	9 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	No return.
34 Stilling, Thomas William, draper's assistant	25 Sept., 1871	Ditto	...	223 13 10	12 10 0	27 Oct., 1871; suspended 6 months	...	...	...	...	No estate.
35 Sweeney, John, miner	9 Oct., 1871	Ditto	...	203 15 4	10 0 0	12 Dec., 1871	...	...	...	...	Ditto.
36 Smith, William, publican	21 Oct., 1871	Ditto	...	123 15 6	185 0 0	Adjournd to 12 Feb., 1872	...	...	...	...	Depending.
37 Travis, Charles, storekeeper	24 June, 1871	Ditto	...	190 1 11	53 0 0	15 Aug., 1871	...	...	...	...	No estate.
38 Tarry, Thomas, and Ollivier, John Morton, hotelkeepers	13 Sept., 1871	Ditto	190 0 0	187 13 9	120 0 0	14 Dec., 1871; suspended 6 months	...	...	...	...	Ditto.
39 Tucker, John, chemist	16 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	No return.
40 Warmall, Daniel O'Connell, storekeeper	5 June, 1871	Ditto	580 0 0	873 0 11	802 0 0	15 Aug., 1871	...	...	...	...	Mortgagee took possession.
41 Wright, Harry, and Wilson, Peter, miners	5 July, 1871	Ditto	...	382 17 6	20 0 0	15 Aug., 1871	...	...	...	...	No estate.
42 Waters, Frederick Barrington, hotelkeeper	27 Nov., 1871	Ditto	...	714 1 6	1 10 0	14 Dec., 1871	...	...	...	...	Ditto.

In the following adjudications the Accountant has not received any report, namely:—Henry Cosgrove, Greymouth; Richard Henry Baglip, mail contractor, Greymouth; Edward Fenn, packer, Greymouth.

DISTRICT OF WESTLAND NORTH, WESTPORT DIVISION.

1 Blackburn, Geo., schoolmaster	2 Mar., 1871	Provisional Trustee	...	41 1 9	365 0 0	24 June, 1871	...	...	...	...	Depending.
2 Campbell, Alex., miner	27 May, 1871	John Braithwaite	...	213 18 5	Nil	24 Aug., 1871	...	...	...	...	Ditto.
3 Curtain, John, miner	14 Nov., 1871	C. H. W. Bowen	...	...	...	...	...	...	...	...	Transferred to Charleston.
4 Henderson, Robert, and John Henderson, miners	22 Mar., 1871	Provisional Trustee	...	573 4 10	20 0 0	24 June, 1871	...	...	...	...	Depending.
5 McMahan, Michael, miner	22 Mar., 1871	Ditto	...	265 5 6	5 0 0	24 June, 1871	...	...	...	...	Ditto.
6 Rodden, John, miner	9 Oct., 1871	C. H. W. Bowen	...	59 12 9	Nil	...	...	...	...	...	Protection withdrawn for 3 months.
7 Smyrk, Edward, baker	25 Feb., 1871	Provisional Trustee	...	289 10 2	149 7 3	...	...	...	...	...	Protection withdrawn.
8 Turner, James Ashmer Mullins, watchmaker	6 Mar., 1871	Ditto	...	161 6 5	25 16 0	...	...	...	...	...	Protection withdrawn for 18 months.

REPORT OF THE ACCOUNTANT IN BANKRUPTCY—continued.
DISTRICT OF WESTLAND SOUTH—District Court.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	AMOUNT OF DEBTS.		Estimated Value of Assets.	Discharged or Otherwise.	COMPOSITION.		DIVIDEND DECLARED.		Remarks.
			Secured.	Unsecured.			Rate.	When Payable.	Rate.	Whether Paid or Unpaid.	
			£ s. d.	£ s. d.	£ s. d.						
1 Alman, George, miner	8 July, 1871	Provisional Trustee	...	67 0 0	14 0 0	30 Aug., 1871; suspended 6 months	...	...	...	Paid	Closed.
2 Arthur, John, miner	21 Oct., 1871	Ditto	...	283 3 9	12 7 0	4 Dec., 1871	...	...	...	...	No estate.
3 Arthur, Richard Henry, miner	21 Oct., 1871	Ditto	...	270 4 4	11 4 0	4 Dec., 1871	...	...	...	...	Ditto.
4 Bradley, Henry, miner	24 July, 1871	Ditto	...	79 10 6	67 9 3	31 Oct., 1871; suspended 1 month	...	...	...	...	Ditto.
5 Brooks, Thomas A. D., carrier	25 July, 1871	Ditto	...	247 3 9	234 4 9	30 Aug., 1871	...	...	...	Paid	Closed.
6 Bored, Charles, baker	29 July, 1871	George Benning	...	...	...	30 Aug., 1871	...	...	...	...	No report.
7 Blake, William John, hotelkeeper	21 Aug., 1871	Provisional Trustee	...	166 16 10	25 0 0	9 Oct., 1871	...	...	...	...	No estate.
8 Bennett, Henry Covish, carrier	10 Nov., 1871	Ditto	...	227 15 3	...	Not discharged	...	...	...	...	Ditto.
9 Dolan, Owen, miner	8 Feb., 1871	Ditto	...	255 11 8	3 0 0	2 Mar., 1871	...	...	...	...	Ditto.
10 Dean, John Salmon, publican	19 June, 1871	Ditto	...	617 9 7	254 0 0	30 Aug., 1871	...	...	...	...	Ditto.
11 Faris, John, miner	21 Jan., 1871	Ditto	...	351 14 7	160 0 0	2 Mar., 1871	...	...	...	...	Ditto.
12 Fraser, Daniel, miner	14 April, 1871	...	...	...	...	...	...	...	...	...	Lapsed.
13 Fitzsimmons, Christopher, publican	8 May, 1871	Ditto	...	353 15 0	60 16 6	5 Aug., 1871; suspended 12 months	...	...	...	Paid	Closed.
14 Gibson, Thomas, innkeeper	23 Jan., 1871	Ditto	...	452 6 3	25 0 0	2 Mar., 1871	...	...	...	...	Ditto.
15 Green, Thomas, baker	27 April, 1871	Ditto	...	67 10 0	58 5 10	7 Aug., 1871; suspended 1 month	...	...	...	...	No estate.
16 Hutchison, David, carpenter	22 Feb., 1871	Ditto	...	159 14 10	30 0 0	27 April, 1871; suspended 12 months	...	...	...	Paid	Depending.
17 Hunt, John Edward, miner	15 May, 1871	Ditto	...	91 4 4	11 0 0	29 June, 1871	...	...	...	...	No estate.
18 Lopas, John, storeman	6 Jan., 1871	Ditto	...	91 5 6	31 10 0	2 Mar., 1871	...	...	...	...	Depending.
19 Meyer, Frederick, farmer	14 June, 1871	William Keech	...	...	...	...	...	...	...	...	No report.
20 Moffatt, William, publican	26 Aug., 1871	Provisional Trustee	...	213 10 6	1,039 0 0	4 Dec., 1871	...	...	...	...	Depending.
21 Morton, William Nassau, storekeeper	16 Sept., 1871	John Hall	...	2,552 8 0	994 7 0	Not discharged	7s. in £	...	...	...	Settled by composition.
22 McFarlane, John, shipwright	21 Dec., 1870	Provisional Trustee	...	84 14 9	30 0 0	2 Mar., 1871	...	...	...	Paid	Closed.
23 McGoveran, James, publican	7 Feb., 1871	Ditto	...	201 9 0	330 0 0	14 April, 1871	...	...	...	...	Depending.
24 McGorman, John, miner	25 Sept., 1871	Ditto	...	284 1 0	161 9 2	4 Dec., 1871; suspended 1 month	...	...	...	...	Ditto.
25 O'Connor, George, miner	21 Oct., 1871	Ditto	...	99 11 3	4 10 0	4 Dec., 1871	...	...	...	...	No estate.
26 Potter, Donald, baker	2 Mar., 1871	Ditto	...	658 0 0	433 14 0	27 April, 1871	...	...	...	Paid	Closed.
27 Prichard, Alfred P., draper	24 June, 1871	D. W. Virtue	...	...	...	...	...	...	...	...	No report.
28 Prichard, Albert C., draper	24 June, 1871	Ditto	...	...	...	...	...	...	...	...	Ditto.
29 Stanton, William S. S., schoolmaster	1 Dec., 1870	Provisional Trustee	...	157 4 11	10 0 0	4 Dec., 1871	...	...	...	...	Depending.
30 Shannon, Richard, stationer	13 Feb., 1871	Ditto	...	...	...	Not discharged	...	...	...	...	No statement filed; depending.
31 Schofield, Robert, miner	14 April, 1871	Ditto	...	...	...	...	...	...	...	...	Lapsed.
32 Scopinich, John, publican	16 Sept., 1871	D. Cullen	...	...	...	...	...	...	...	...	No report.
33 Willis, George, miner	10 Feb., 1871	Provisional Trustee	...	305 6 11	100 0 0	6 May, 1871	...	...	...	...	No estate.

Appendix III.

REPORT of the ACCOUNTANT in BANKRUPTCY of all Estates brought under "The Bankruptcy Act, 1867," which have not been reported in previous years as finally closed, showing the amount of funds realized, the manner in which those funds have been disposed of, and by whom the balance (if any) is held.

DISTRICT OF AUCKLAND.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	Amount of Funds Realized.	HOW THE FUNDS HAVE BEEN DISPOSED OF.						Balance Undistributed.	By Whom the Balance is now held.	Present Condition of Estate.
				Expenses.			Payment of Preferent Debts.	Allowance to Bankrupt.	Payment of Dividend.			
				Trustee's Commission.	Law Expenses.	Miscellaneous.						
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.			
1 Allen, Thos. Jas., storekeeper, Grahamstown	13 Oct., 1870	Provisional Trustee	...	...	...	...	...	...	...	...	...	Depending.
2 Anderson, James R., grocer, Auckland	17 May, 1870	Thomas Macfarlane	56 12 9	4 10 7	...	3 19 6	...	...	39 15 4	8 7 4	Trustee	Ditto.
3 Alsse, Samuel, storekeeper, Shortland	25 April, 1870	John Mowbray, Accountant	3 10 0	0 5 6	...	3 11 8	...	...	...	...	Dr., balance, 7s. 2d.	Closed.
4 Akers, James Charles, carter, Shortland	11 Aug., 1870	Ditto	...	...	...	3 4 8	...	...	...	...	Dr., balance, £3 4s. 8d.	Closed.
5 Anderson, John, farmer, Waiwera	9 Sept., 1870	Ditto	7 2 6	0 11 6	...	6 11 0	...	...	...	...	...	Closed.
6 Armstrong, F. G., gentleman, Epsom	20 Oct., 1870	Ditto	45 1 3	3 12 0	3 18 10	10 14 9	...	...	26 15 8	...	...	Ditto.
7 Barnett, Thomas, (of Barnett and Culling) builder, Auckland	18 July, 1870	Provisional Trustee	12 2 3	1 1 0	...	2 6 3	1 2 6	...	7 12 6	...	...	Ditto.
8 Berg, Henry, shipwright, Auckland	7 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	Depending.
9 Brunkard, William, settler, Newton	29 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
10 Baird, Andrew S., storekeeper, Grahamstown	2 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
11 Beierstorff, Chas., miner, Karaka Creek	31 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
12 Bodkin, John J., settler, Auckland	29 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
13 Bartlett, Robert Hy., photographer, Auckland	31 May, 1870	Thomas Macfarlane	31 5 6	3 1 4	...	2 8 2	...	...	25 16 0	...	...	Closed.
14 Black, John, merchant, Auckland	17 April, 1869	R. G. Macdonald	987 16 2	0 2 0	3 12 0	9 18 3	...	...	973 2 0	1 1 11	Trustee	Depending.
15 Burns, James, miner, Otahuhu	22 Mar., 1871	Thomas Macfarlane	...	...	...	...	...	...	...	...	...	Ditto.
16 Bruce, Alexander, dealer in mining stock, Auckland	22 Aug., 1871	Ditto	31 11 6	2 11 0	...	5 18 0	...	...	23 2 6	...	...	Closed.
17 Baird, Robert, seedsman, Auckland	— Mar., 1870	John M. Mowbray, Accountant,	79 6 6	6 6 6	...	3 14 0	...	...	...	69 6 0	Trustee	Depending.
18 Black, Thomas, storekeeper, Opotiki	9 Sept., 1869	Ditto	16 3 3	1 6 0	20 19 10	10 7 6	...	...	...	...	Dr., balance, £16 10s. 1d.	Closed.
19 Bowden, J. C. D., tailor, Shortland	21 Mar., 1870	Ditto	153 3 0	12 4 8	28 7 0	4 19 7	14 0 0	...	93 11 9	...	...	Depending.
20 Browne, John, hotelkeeper, Shortland	21 Jan., 1870	Ditto	39 10 6	3 3 0	15 4 7	21 2 11	...	...	...	...	...	Closed.
21 Buchanan, William, farmer, Matakana	21 April, 1871	Ditto	38 17 6	3 2 10	...	13 10 1	...	...	...	22 4 7	Trustee	Depending.
22 Coulling, Triton W., (see Thomas Barnett)	18 July, 1870	Provisional Trustee	...	...	...	...	...	...	...	...	...	Closed.
23 Crawford, Thomas Henry, miner, Grahams-town	29 July, 1870	Ditto	3 0 0	0 4 9	...	1 12 3	...	...	1 3 0	...	...	Ditto.
24 Cameron, George M., grocer, Auckland	20 Oct., 1870	Ditto	61 8 0	4 16 0	...	17 16 10	15 15 0	...	15 3 4	7 16 10	Trustee	Depending.
25 Craig, Thomas, timber merchant, Auckland	7 Nov., 1870	Ditto	246 8 4	...	...	...	243 5 6	...	...	3 2 10	Ditto	Ditto.
26 Crawford, William F., accountant, Auckland	13 Dec., 1870	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
27 Clark, Charles, gentleman, Auckland	9 Feb., 1871	Ditto	12 0 0	1 10 0	...	7 10 0	...	...	3 0 0	...	...	Closed.
28 Cobb, James F., tailor, Shortland	16 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	Depending.
29 Carpenter, Wm., mining agent, Grahamstown	25 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
30 Coppock, Thomas S., settler, Auckland	29 June, 1870	Ditto	2 8 6	0 4 0	...	2 4 6	...	...	...	...	...	Closed.
31 Clarkson, David K., provision merchant, Auckland	30 May, 1870	Thomas Macfarlane	461 5 1	32 14 6	35 11 8	15 10 8	126 10 0	31 10 0	173 15 1	45 13 2	Trustee	Depending.
32 Campbell, Hugh F., contractor, Auckland	19 April, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.

68 Jakins, Alfred H., storekeeper, Shortland ...	4 April, 1870	Provisional Trustee	7 5 0	0 11 6	...	1 18 11	...	...	4 14 7	...	...	Closed.
69 Jenkins, John, flax manufacturer ...	15 May, 1871	Thomas Macfarlane	...	...	...	...	...	...	...	...	...	Depending.
70 Jones, Thomas W., clerk, Shortland ...	2 Nov., 1871	...	...	...	...	...	...	...	...	...	...	Ditto.
71 King, James P., chemist, Auckland ...	5 Nov., 1870	Provisional Trustee	18 16 4	...	...	3 0 4	...	...	8 9 0	7 7 0	Trustee	Ditto.
72 Kelly, John, farmer, Epsom ...	25 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
73 Kelly, William, baker, Auckland ...	3 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
74 Kelly, Richard, farmer, Onehunga ...	15 May, 1871	Thomas Macfarlane	17 10 0	1 8 0	...	4 6 6	...	...	11 15 6	...	...	Closed.
75 Kelly, John, storekeeper, Coromandel ...	16 Aug., 1870	John Mowbray, Accountant	0 17 6	0 1 6	...	3 4 8	...	...	...	...	Dr., balance, £2 8s. 8d.	Depending.
76 Leonard, John P., cattle dealer, Auckland ...	24 Mar., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	Ditto.
77 Lockwood, John, settler, Auckland ...	21 Aug., 1871	Ditto	3 0 0	...	...	0 3 0	...	...	...	2 17 0	Trustee	Ditto.
78 Loverock, George, master mariner, Auckland ...	27 Oct., 1870	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
79 Lipstein, Simeon, merchant, Auckland ...	7 April, 1870	Thomas Macfarlane	2,112 8 6	67 16 10	127 17 6	7 17 6	469 16 6	30 0 0	1,030 4 7	378 15 7	Trustee	Ditto.
80 Lincoln, Fredk. A., storekeeper, Wangarei ...	17 July, 1871	Ditto	80 0 0	6 8 0	...	14 12 10	...	...	58 19 2	...	...	Closed.
81 Leatham, Chas., flaxdresser, Pokeno ...	15 Oct., 1869	John M. Mowbray, Accountant	93 7 6	7 8 6	150 17 6	67 6 6	...	...	...	...	Dr., balance, £132 5s.	Ditto.
82 Laurie, W. S., merchant, Auckland ...	11 Nov., 1870	John Mowbray, Accountant	483 3 3	33 16 0	58 8 8	70 11 8	123 5 11	...	196 11 0	...	Dr., balance, 10s.	Ditto.
83 Mackenzie, James, farmer, Waiapu ...	2 Sept., 1868	Provisional Trustee	12 12 4	...	...	0 12 4	...	...	5 11 0	6 9 0	Trustee	Depending.
84 Moss, John, merchant, Auckland ...	7 Dec., 1870	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
85 Millar, Walter M., gentleman, Tararua ...	29 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
86 Mair, Henry Abbott, settler, Auckland ...	26 April, 1870	Thomas Macfarlane	7 10 0	0 12 0	...	1 0 0	...	...	5 18 6	...	Dr., balance, 6d.	Closed.
87 Morrissey, Richard J., settler, Auckland ...	7 Feb., 1871	Ditto	0 11 0	...	...	0 11 0	...	...	...	...	...	Ditto.
88 Murray, James, saddler, Otahuhu ...	9 Feb., 1871	Ditto	55 1 1	4 7 1	...	17 18 6	3 0 0	...	29 15 6	...	...	Ditto.
89 Maning, Hauraki H., clerk, Auckland ...	13 Mar., 1871	Ditto	...	...	...	...	...	...	...	...	...	Depending.
90 Madden, Chas. E., settler, Auckland ...	1 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
91 Mackay, James, junior, settler, Shortland ...	20 Aug., 1870	John Mowbray, Accountant	62 2 0	5 0 0	...	13 7 5	...	...	...	43 14 7	Trustee	Ditto.
92 Mantell, James, builder, Auckland ...	5 Sept., 1870	Ditto	10 10 0	0 17 0	...	7 19 11	9 13 2	...	...	...	Dr., balance, £8 0s. 1d.	Closed.
93 McTavish, Peter, accountant, Coromandel ...	16 Aug., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	Depending.
94 McDonald, Colin, settler, Auckland ...	29 Sept., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
95 McDonald, Geo., bushman, Miranda ...	22 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
96 McGee, Richard, farmer, Otahuhu ...	16 Mar., 1870	John Mowbray, Accountant	11 9 0	0 18 0	1 11 6	6 19 6	...	...	...	2 0 0	Trustee	Ditto.
97 Norris, Hugh, general dealer, Auckland ...	28 May, 1870	Provisional Trustee	1 2 0	...	...	1 2 0	...	...	...	...	...	Closed.
98 Nash, George, and Nash, Orlando Obadiah, drapers, Auckland	22 Nov., 1870	Thomas Macfarlane	1,249 17 6	63 0 0	27 9 0	62 18 10	116 2 9	30 0 0	680 1 9	270 5 2	Trustee	Depending.
99 Nees, Heinrich G., saw mills, Tararua ...	20 Dec., 1870	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
100 Nathan, Henry, agent, Auckland ...	13 April, 1870	John Mowbray, Accountant	...	...	...	2 14 10	...	...	...	...	Dr., balance, £2 14s. 10d.	Closed.
101 Otway, C. H., gentleman, Panmure ...	9 Sept., 1870	John Mowbray, Accountant	...	...	...	2 17 6	...	...	...	...	Dr., balance, £2 17s. 6d.	Ditto.
102 Power, Edward Henry, mining agent, Gra- hamstown	7 Sept., 1870	Provisional Trustee	10 0 0	0 16 0	...	2 6 6	...	...	6 17 6	...	...	Ditto.
103 Parker, Henry, butcher, Auckland ...	14 Dec., 1870	Ditto	...	...	...	...	...	...	...	...	...	Depending.
104 Price, William, grocer, Parnell ...	23 Mar., 1871	Thomas Macfarlane	...	...	...	...	...	...	...	...	...	Ditto.
105 Pike, James H., hotelkeeper, Auckland ...	2 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
106 Plumley, Edward, farmer, Otahuhu ...	18 July, 1870	Ditto	6 7 4	...	...	0 7 0	...	...	...	6 0 4	Trustee	Ditto.
107 Quin, H., settler, Auckland ...	4 Jan., 1871	John Mowbray, Accountant	...	...	...	2 16 0	...	...	...	...	Dr., balance, £2 16s.	Closed.
108 Reid, James C., miner, Auckland ...	14 May, 1870	Provisional Trustee	23 0 0	1 16 3	...	2 15 3	15 5 6	3 3 0	Trustee	Depending.

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REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF AUCKLAND—continued.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	Amount of Funds Realized.	HOW THE FUNDS HAVE BEEN DISPOSED OF.						Balance Undistributed.	By Whom the Balance is now held.	Present Condition of Estate.
				Expenses.			Payment of Preferent Debts.	Allowance to Bankrupt.	Payment of Dividend.			
				Trustee's Commission.	Law Expenses.	Miscellaneous.						
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
109 Rose, Joseph, tobacconist, Grahamstown ...	2 June, 1871	Provisional Trustee	7 1 7	0 11 0	2 0 0	1 0 0	...	...	3 10 5	0 0 2	Trustee	Closed.
110 Rich, Louis, general dealer, Grahamstown ...	28 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	Depending.
111 Robinson, James, miner, Grahamstown ...	17 June, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
112 Rice, Henry Edward, native interpreter, Auckland	1 Nov., 1871	Thomas Macfarlane	...	...	...	...	...	...	...	...	...	Ditto.
113 Rice, James, contractor, Auckland	16 Sept., 1871	Ditto	33 7 3	...	...	...	...	...	...	33 7 3	Trustee	Ditto.
114 Reid, William, carpenter, Grahamstown ...	10 Nov., 1871	Alex. Byce Bain	...	...	...	...	...	...	...	...	...	Ditto.
115 Richmond, H. C., hotelkeeper, Auckland	22 June, 1870	John Mowbray, Accountant	0 17 6	...	...	2 19 1	...	...	...	...	Dr., balance, £2 1s. 7d.	Closed.
116 Shearer, John, mariner, Auckland	3 Nov., 1870	Provisional Trustee	...	...	...	...	...	...	...	...	...	Depending.
117 Snell, Thomas, miner, Coromandel	21 Feb., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
118 Scanlan, Thomas, miner, Shortland	19 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
119 Smith, Christopher B., greengrocer, Auckland	17 April, 1871	Ditto	0 10 0	...	...	0 10 0	...	...	...	...	...	Closed.
120 Shappare, Solomon, jeweller, Auckland	20 May, 1870	Thomas Macfarlane	166 13 3	13 6 9	2 2 0	5 4 9	15 0 0	26 8 0	104 11 9	...	...	Ditto.
121 Shove, Thomas, butcher, Auckland	20 Sept., 1870	Ditto	30 7 1	2 6 6	...	4 9 6	...	...	22 9 8	1 1 5	Trustee	Depending.
122 Stewart, Robert O., settler, Taupiri	28 Mar., 1871	Ditto	5 0 0	...	...	0 5 0	...	...	...	4 15 0	Ditto	Ditto.
123 Slater, Thomas, storekeeper, Shortland	24 April, 1871	Ditto	105 0 0	8 8 0	...	2 12 0	...	...	94 0 0	...	...	Closed.
124 Sheppard, Albert M., surveyor, Mangape	28 June, 1871	...	...	...	...	...	...	...	...	...	...	Depending.
125 Sturmer, Von, S. William, clerk, Hokianga	28 Jan., 1871	Thomas Macfarlane	13 9 6	1 1 0	...	3 3 6	...	...	9 5 0	...	...	Closed.
126 Stark, H. P., auctioneer, Auckland	10 June, 1870	John Mowbray, Accountant	0 15 0	...	...	2 19 1	...	...	...	...	Dr., balance, £2 4s. 1d.	Closed.
127 Smith, William, publican, Auckland	23 June, 1870	Ditto	...	...	...	2 14 0	...	...	...	...	Dr., balance, £2 14s. 0d.	Depending.
128 Smith, S. Hague, merchant, Auckland	2 May, 1871	Ditto	185 8 11	14 17 4	12 7 11	55 7 6	23 7 8	...	79 8 6	...	...	Closed.
129 Skene, James, auctioneer, Grahamstown	25 Aug., 1870	Ditto	5 0 0	0 8 0	...	5 12 7	...	...	...	...	Dr., balance, £1 0s. 7d.	Ditto.
130 Strong, George, boatman, Auckland	20 May, 1871	Thomas Macfarlane	12 15 0	1 0 0	...	7 2 0	...	...	4 13 0	...	...	Ditto.
131 Tripp, Henry C., painter, Newton	9 Aug., 1870	Provisional Trustee	8 16 8	0 13 3	...	2 18 6	...	...	5 4 11	...	...	Ditto.
132 Thompson, Robert, settler, Auckland	20 Mar., 1871	Ditto	0 10 0	...	...	0 10 0	...	...	...	...	...	Ditto.
133 Thayer, Richard, farmer, Auckland	25 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	Depending.
134 Twentyman, Wm., carpenter, Grahamstown	23 June, 1871	Ditto	23 10 0	1 17 7	...	5 8 6	...	...	16 3 11	...	...	Closed.
135 Thomson, William, miner, Tararu	13 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	Depending.
136 Taipari, W. H., native, Shortland	12 Sept., 1870	John Mowbray, Accountant	220 0 0	17 12 0	38 1 2	46 17 6	...	...	123 4 8	...	Dr., balance, £5 15s. 4d.	Ditto.
137 Von Sturmer, F. J., journalist, Auckland	13 April, 1870	Ditto	26 17 6	2 3 2	...	6 13 6	9 16 0	...	8 4 10	...	...	Closed.
138 White, Francis, settler, Auckland	9 July, 1870	Provisional Trustee	112 16 0	11 16 11	2 2 0	6 3 0	...	...	92 14 1	...	...	Ditto.
139 Watson, Alexander, draper, Grahamstown	26 Aug., 1870	Ditto	303 0 0	19 0 0	8 11 10	6 7 6	...	...	268 10 8	...	...	Ditto.
140 Williams, Alex. M., chemist, Auckland	26 Sept., 1870	Ditto	0 18 0	...	...	0 18 0	...	...	...	...	...	Ditto.
141 Weeks, James, grocer, Grahamstown	1 July, 1870	Ditto	...	...	...	...	...	...	...	...	...	Depending.
142 Wrigg, Frederick Augustus, draughtsman, Auckland	27 May, 1870	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
143 Wright, Alexander, baker, Shortland	2 Feb., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
144 White, John, gentleman, Auckland	11 May, 1870	Thomas Macfarlane	541 9 6	34 10 4	14 17 8	39 5 1	147 0 1	...	261 4 9	44 11 6	Trustee	Ditto.
145 Williams, Edward M., settler, Bay of Islands	28 Jan., 1871	Ditto	54 9 7	4 7 0	2 14 4	18 9 7	...	...	23 19 3	4 19 5	Ditto	Ditto.

REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF CANTERBURY—continued.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	Amount of Funds Realized.	HOW THE FUNDS HAVE BEEN DISPOSED OF.						Balance Undistributed.	By Whom the Balance is now held.	Present Condition of Estate.	
				Expenses.			Payment of Preferent Debts.	Allowance to Bankrupt.	Payment of Dividend.				
				Trustee's Commission.	Law Expenses.	Miscellaneous.							
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.			
34 Chave, Thomas, and Chave, Francis, farmers	30 April, 1869	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	Depending.
35 Caton, John Henry, farmer ...	11 May, 1869	Ditto	...	...	...	...	...	...	...	...	...	...	Not reported.
36 Cairns, Alexander, commission agent ...	15 June, 1869	Ditto	...	...	...	...	...	...	...	...	...	...	Depending.
37 Cliff, George, timber merchant ...	15 Feb., 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Not reported.
38 Clarkson, Thomas Nicholson, master mariner	27 May, 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
39 Collett, John, labourer ...	2 Sept., 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
40 Cookson, Crackenthorpe John Wentworth, gentleman, Woodlands	17 Sept., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	No estate.
41 Cave, Alfred George, schoolmaster, Christchurch	24 Mar., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
42 Chattaway, Richard Henry, and Birch, William James, accommodation-house keepers, Governor's Bay	18 April, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
43 Carstan, James, farmer, Leeston ...	2 May, 1871	Ditto	285 5 0	22 2 3	24 10 6	6 17 4	...	30 7 4	200 2 10	1 4 9	Trustee	Depending.	
44 Corner, Edmund John, farmer and road contractor	4 July, 1871	Richard Walton, Merchant, Christchurch	328 10 2	24 14 3	36 0 8	58 15 9	...	8 10 0	206 1 3	...	Dr., balance, £5 11s. 9d.	Ditto.	
45 Coleman, Thomas, hotelkeeper, Templeton ...	26 Sept., 1871	Ditto	181 9 5	14 10 4	23 0 0	27 12 3	77 19 6	...	...	38 7 4	Trustee	Ditto.	
45a Collinson, George William, and Dalwood, Christopher	...	...	...	...	...	...	...	...	...	...	...	...	See Dalwood.
46 Dunford, William, and Dunford, William, junior, and Dunford, Chas., sheepfarmers	2 April, 1869	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	Depending.
47 Downie, John ...	15 July, 1870	Ditto	...	...	...	...	...	...	...	...	...	...	No report.
48 Dossett, Rowland Thomas, carpenter, Lyttelton	23 Dec., 1870	Ditto	...	...	...	...	...	...	...	...	...	...	No estate.
49 Doyle, Theodore, and Doyle, Augustus, trading as "Doyle Brothers," lithographers, Christchurch	16 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
50 Dalwood, Christopher, and Collinson, George William, restaurant keepers, Christchurch	18 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
51 Dunn, William, cab proprietor, Christchurch	10 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	No return.
52 Ellisdon, Edward Sallows, chemist and druggist, Lyttelton	23 Dec., 1870	Ditto	2 4 0	...	...	2 7 7	...	...	...	...	Dr., balance, 3s. 3d.	Closed.	
53 Ewings, Oliver, labourer, Christchurch ...	17 Mar., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	No estate.
54 Evans, Charles, and Andrews, William, flax-dressers, Christchurch	23 June, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
55 Foley, John, plasterer ...	17 Mar., 1868	Ditto	...	...	...	...	...	...	...	...	...	...	No report.
56 Frazer, Simon, and Brown, James, saw mills	4 Feb., 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
57 Flocton, Charles, machinist ...	1 April, 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
58 Fuller, George, shoemaker ...	2 Aug., 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
59 Fawcett, James Holden, farmer, Templeton...	24 Mar., 1871	Ditto	56 4 9	4 9 11	24 0 0	5 11 2	...	...	7 9 0	14 14 8	Trustee	Depending.	
60 Frizzell, Andrew, farmer, West Eyreton ...	2 June, 1871	Ditto	7 16 0	...	...	10 13 1	...	...	...	...	Dr., balance, £2 17s. 1d.	Closed.	
61 Foster, Edward, gardener, St. Albans ...	2 June, 1871	Ditto	11 5 0	0 18 0	...	2 9 1	...	...	...	7 17 11	Trustee	Depending.	

REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF CANTERBURY—continued.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	Amount of Funds Realized.	HOW THE FUNDS HAVE BEEN DISPOSED OF.						Balance Undistributed.	By Whom the Balance is now held.	Present Condition of Estate.	
				Expenses.			Payment of Preferent Debts.	Allowance to Bankrupt.	Payment of Dividend.				
				Trustee's Commission.	Law Expenses.	Miscellaneous.							
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.			
176 Weston, William, gentleman ...	16 July, 1869	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	Depending.
177 Watkins, Edwin, fellmonger ...	23 July, 1869	Ditto	...	...	...	...	...	...	...	...	...	...	No report.
178 West, Henry Charles, publican ...	7 Dec., 1869	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
179 Watson, Edward, brewer ...	18 Mar., 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Depending.
180 Wade, William, baker ...	22 April, 1870	Ditto	...	...	...	...	...	...	...	...	...	...	No report.
181 Whitely, George James, carpenter ...	20 May, 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
182 Wood, Horatio James, farmer ...	3 June, 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
183 Wilson, Charles, publican ...	21 June, 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
184 Whitelaw, Peter, farmer ...	15 July, 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
185 Wildermoth, John, farmer ...	18 Oct., 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
186 Wilson, Francis John, contractor ...	25 Jan., 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
187 Wilson, Thomas, gentleman, Christchurch ...	11 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	No estate.

DISTRICT OF NELSON.

1 Akersten, William, sheepfarmer ...	4 Jan., 1869	Robert Pollock	1,792 6 10	70 16 11	148 14 8	81 13 1	187 10 8	125 11 0	1,173 13 10	4 6 8	Trustee	Depending.
2 Austin, John, hotelkeeper ...	17 Feb., 1871	Provisional Trustee	37 19 9	3 0 0	...	7 13 6	...	25 0 0	...	2 6 3	Ditto	Ditto.
3 Avery, John, and Avery, William, (Avery Brothers) flaxdressers	11 May, 1871	Ditto	87 2 7	7 0 8	...	3 13 6	14 8 0	20 0 0	...	42 1 5	Ditto	Ditto.
4 Black, Henry, baker ...	31 Mar., 1869	Ditto	165 18 8	12 9 6	20 0 0	78 19 11	29 9 3	25 0 0	...	...	...	Closed.
5 Bush, Henry Sylvester, publican ...	21 May, 1869	Robert Pollock	175 8 0	14 0 7	27 0 4	10 15 6	37 5 9	30 0 0	56 5 0	0 0 10	...	Ditto.
6 Balck, Charles, publican ...	14 Sept., 1869	Provisional Trustee	114 14 3	10 18 6	28 9 6	2 17 0	42 10 8	20 0 0	...	9 18 7	Trustee	Depending.
7 Bisley, Joseph Herbert, baker ...	3 Dec., 1869	Robert Pollock	180 7 11	14 6 6	41 9 7	6 12 4	...	25 0 0	72 10 3	20 9 3	Ditto	Ditto.
8 Bentley, James, merchant ...	4 Nov., 1870	Provisional Trustee	35 1 8	2 16 2	25 0 0	7 5 6	...	...	...	...	...	Closed.
9 Bradcock, Joseph, labourer ...	13 Dec., 1870	Ditto	15 0 0	1 4 0	10 11 6	3 4 6	...	...	...	...	...	Ditto.
10 Billows, Michael, mariner ...	27 Jan., 1871	Ditto	35 0 0	0 19 2	8 8 4	2 12 6	...	23 0 0	...	...	...	Ditto.
11 Boyce, George, farmer ...	24 Feb., 1871	Ditto	...	...	...	...	...	...	...	...	...	No estate.
12 Ball, Richard, bootmaker ...	24 Feb., 1871	Ditto	5 0 0	0 8 0	2 10 0	...	...	...	...	...	...	Closed.
13 Beaumont, Richard, sheepfarmer ...	24 April, 1871	Ditto	130 0 0	10 8 0	49 1 4	15 9 2	...	19 0 0	...	36 1 6	Trustee	Depending.
14 Crook, Thomas Collidge, painter ...	3 Oct., 1868	Ditto	31 10 0	2 10 4	...	3 19 8	...	25 0 0	...	...	...	Closed.
15 Cundy, Frederick, carpenter ...	15 Sept., 1870	Ditto	62 4 3	4 11 6	29 15 8	7 2 1	0 15 0	20 0 0	...	...	...	Ditto.
16 Coleman, James, flaxdresser ...	8 May, 1871	Ditto	10 0 0	...	...	0 14 0	...	10 0 0	...	...	Balance due to Trustee, 14s.	Depending.
17 Disher, John, publican ...	13 Dec., 1870	Ditto	204 8 0	16 7 0	46 12 3	14 4 8	36 15 6	25 0 0	34 2 11	31 5 8	Trustee	Ditto.
18 Fowler, James, junior, mariner ...	4 Nov., 1870	Ditto	9 0 0	0 14 5	6 3 7	2 2 0	...	...	...	...	...	Closed.
19 Francis, William, mariner ...	14 April, 1871	Ditto	...	...	...	...	...	...	...	...	...	No estate.
20 Fanzelow, Hans, sheepfarmer ...	21 June, 1871	Ditto	60 0 0	4 16 0	32 15 6	3 8 0	...	5 0 0	...	14 0 6	Trustee	Depending.
21 Gore, James Gilbert, plumber ...	16 July, 1869	Ditto	91 6 11	7 5 2	10 0 0	7 5 3	41 16 6	25 0 0	...	...	...	Closed.
22 Günther, Jacob Sturt, baker ...	5 Oct., 1869	Ditto	63 13 3	5 0 2	28 17 9	4 15 4	...	25 0 0	...	...	...	Ditto.
23 Griggs, Edward, publican ...	27 April, 1870	Ditto	16 5 0	1 5 0	...	4 19 6	...	...	...	10 0 6	Trustee	Depending.
24 Hornby, John Jones, auctioneer ...	12 Mar., 1869	Ditto	285 16 5	22 3 0	37 7 10	24 19 8	102 13 3	57 0 0	32 10 5	9 2 3	Ditto	Ditto.
25 Hood, Godwin George, zineworker ...	28 May, 1869	Ditto	438 1 6	31 5 9	23 4 4	3 3 5	162 14 9	...	...	217 13 3	Ditto	Ditto.

26 Hardy, Isaac, storekeeper	18 May, 1871	Provisional Trustee	50 12 6	4 1 0	17 0 0	4 11 6	...	25 0 0	...	...	...	...	Closed.
27 Hall, William, junior, shopman	9 June, 1871	Ditto	2 2 0	...	...	2 2 0	...	...	...	...	...	...	Ditto.
28 Harris, George, writing clerk	13 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	No estate.
29 Jary, James, baker	20 Oct., 1869	Ditto	25 11 0	2 0 10	...	3 10 2	...	20 0 0	...	...	...	...	Closed.
30 Jones, Evan Frederick, saddler	25 Jan., 1871	Ditto	28 5 6	2 4 8	...	3 19 8	...	...	...	...	22 1 2	Trustee	Depending.
31 Jones, William, publican	13 July, 1871	Ditto	19 2 0	1 10 6	...	5 11 6	...	12 0 0	...	...	...	...	Closed.
32 Lloyd, Evan, baker	25 Jan., 1870	Ditto	54 2 11	4 3 7	16 0 0	5 3 4	3 16 0	25 0 0	...	...	...	...	Ditto.
33 Laing, John David Gilchrist, baker	20 April, 1870	Ditto	91 0 0	7 5 7	28 14 4	6 13 3	1 10 0	25 0 0	...	21 16 10	Trustee	Depending.	
34 Mouat, George, storekeeper	24 Mar., 1870	Ditto	33 5 0	2 12 0	...	9 19 0	...	19 0 6	...	1 13 6	Ditto	Ditto.	
35 Monroe, George Hooime Binning, sheepfarmer	16 Jan., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	No estate.
36 McVicar, John, builder	17 Dec., 1869	Robert Pollock	131 18 11	10 11 2	30 15 0	8 15 2	27 16 8	25 0 0	24 14 5	4 6 6	Trustee	Depending.	
37 Pringle, Richard Bird, storekeeper	4 Sept., 1868	Provisional Trustee	79 10 5	6 7 2	22 11 10	3 9 3	...	25 0 0	22 2 2	...	...	...	Closed.
38 Sutcliffe, Richard, storekeeper	24 Nov., 1868	Robert Pollock	1,958 0 11	73 11 5	65 17 6	155 6 6	55 0 2	66 0 0	1,542 5 8	...	...	Balance due to Trustee, 4d.	Ditto.
39 Smart, Robert, storekeeper	6 Aug., 1869	Ditto	118 19 9	9 8 8	32 7 7	7 15 5	...	15 0 0	54 8 1	...	...	...	Ditto.
40 Sharp, James Buchanan, baker	27 Oct., 1869	Provisional Trustee	84 11 5	6 15 6	31 6 5	7 11 10	...	30 0 0	...	8 17 8	...	...	Depending.
41 Smith, James Thomas, builder	12 Aug., 1870	Ditto	242 3 7	19 7 6	29 12 0	6 15 2	122 0 0	20 0 0	44 8 11	...	...	...	Closed.
42 Siggelkow, Heinrich, farmer	4 Jan., 1871	Ditto	5 0 0	...	...	5 0 0	...	...	...	...	...	...	Ditto.
43 Smallbone, Edwin, writing clerk	22 Sept., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	No estate.
44 Tingle, James, stationer	25 Jan., 1871	Ditto	311 18 1	23 14 3	37 5 8	7 4 3	54 4 0	35 10 0	128 4 7	25 15 4	Trustee	Depending.	
45 Vickerman, Francis Longbourne, surgeon	30 July, 1869	Ditto	307 8 1	23 9 2	27 4 0	5 17 9	86 16 0	31 0 0	61 1 8	71 19 6	Ditto	Ditto.	
46 Walcot, Robson Bichel, writing clerk	15 May, 1871	Ditto	53 9 9	4 5 7	13 0 0	5 5 11	5 18 3	25 0 0	...	...	...	...	Closed.

DISTRICT OF OTAGO AND SOUTHLAND—Supreme Court.

1 Ayers, Thomas, cabinetmaker	26 Sept., 1870	Provisional Trustee	..	...	...	...	...	...	...	...	...	...	No estate.
2 Armstrong, Charles Clark, restaurant keeper	8 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
3 Algie, John, baker	26 June, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
4 Berrill, Nicholas	4 Oct., 1869	Ditto	2,596 15 10	131 2 6	96 11 11	1,720 12 6	324 6 6	...	314 19 0	9 3 5	Trustee	Depending.	
5 Buchan, William George, trunkmaker	17 Dec., 1869	E. Herbert	...	...	...	...	...	...	...	...	...	...	No report.
6 Black, William, (separate estate)	3 Jan., 1870	Provisional Trustee	978 14 0	54 3 3	...	11 3 0	...	...	867 7 8	46 0 1	Trustee	Depending.	
7 Boutcher, William, butcher	16 May, 1870	Ditto	5 7 4	0 9 7	...	2 2 0	...	...	...	3 5 9	Ditto	Ditto.	
8 Beal, Joseph, hotelkeeper	25 July, 1870	M. W. Hawkins	278 16 0	21 15 0	40 16 10	89 0 11	44 15 0	...	69 10 7	12 17 8	Ditto	Ditto.	
9 Bond, George, agent	9 Aug., 1870	Provisional Trustee	21 3 2	1 13 7	...	4 5 6	8 10 0	...	...	6 14 1	Ditto	Ditto.	
10 Buchan, James, blacksmith	24 Jan., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	No estate.
11 Begg, Alexander, fruiterer	27 Feb., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
12 Birmingham, William, ostler	1 May, 1871	Ditto	4 10 3	1 1 7	...	3 8 8	...	...	...	...	...	...	Closed.
13 Broadley, Thomas, livery stable keeper	8 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	No estate.
14 Bust, Robert Day, flaxdresser	31 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
15 Brenchley, Thomas, master mariner	17 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
16 Black, John, brickmaker	17 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
17 Breeding, William, cabinetmaker	21 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
18 Brown, George, late contractor	28 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
19 Bane, William, carpenter	18 Sept., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
20 Buckley, Isaac, contractor	23 Oct., 1871	Ditto	1 10 0	1 10 0	...	...	...	...	...	...	...	...	Ditto.
21 Breeding, William, cabinetmaker	13 Feb., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Depending.
22 Beattie, James, accommodation-house keeper	13 Mar., 1871	D. J. J. Doyle	...	...	...	...	...	...	...	...	...	...	No estate.
23 Cross, Frederick	4 May, 1868	E. B. Cargill	...	...	...	...	...	...	...	...	...	...	Ditto.
24 Crowther, John	20 July, 1868	R. Wilson	291 15 10	27 7 6	65 14 10	15 0 0	...	26 10 0	...	157 3 6	Trustee	Not reported.	
25 Chalmers, Gerit Alexander, runholder	14 Sept., 1868	A. A. Catmore	272 13 0	26 0 0	68 2 11	133 11 8	...	...	...	44 18 5	Ditto	Depending.	
26 Croker, Edward, gentleman	22 Mar., 1869	Jonas Harrop	591 6 6	47 6 6	364 5 7	84 9 10	...	...	...	43 1 2	Ditto	Ditto.	

REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF OTAGO AND SOUTHLAND—continued.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	Amount of Funds Realized.	HOW THE FUNDS HAVE BEEN DISPOSED OF.						Balance Undistributed.	By Whom the Balance is now held.	Present Condition of Estate.
				Expenses.			Payment of Preferent Debts.	Allowance to Bankrupt.	Payment of Dividend.			
				Trustee's Commission.	Law Expenses.	Miscellaneous.						
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
27 Court, Louis, hotelkeeper	25 Jan., 1870	John Bathgate	174 14 3	13 18 6	135 6 6	7 18 0	...	...	...	17 11 3	Trustee	Depending.
28 Crafts, Samuel, publican	16 May, 1870	Provisional Trustee	20 0 0	2 2 4	9 10 5	8 7 3	...	...	...	...	...	Closed.
29 Cooper, Oliver, butcher	25 July, 1870	Ditto	15 1 1	1 5 6	...	8 13 7	...	...	...	5 2 0	Trustee	Depending.
30 Chapman, Andrew, mail contractor	19 Sept., 1870	M. W. Hawkins	8 19 6	2 17 0	...	6 2 6	...	...	...	...	...	Not reported.
31 Collins, Michael Augustus, miner	30 Jan., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	No estate.
32 Cleverley, John, master mariner	1 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
33 Campbell, James, late hotelkeeper	26 June, 1871	Ditto	270 11 6	53 14 5	14 6 2	9 13 0	...	...	192 17 11	...	...	Closed; surplus assets returned.
34 Chartres, James Robert, police officer	20 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	No estate.
35 Carr, Alexander, carpenter	11 Dec., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
36 Douglas, Donald Archibald	31 Jan., 1868	A. A. Catomore	14 6 0	2 7 9	0 1 0	8 17 0	...	...	...	3 0 3	Trustee	Depending.
37 De Mans, James	21 Sept., 1868	Ditto	102 8 3	8 11 6	16 12 0	19 18 6	...	25 0 0	29 0 0	3 6 3	Ditto	Ditto.
38 Durden, Edward Witt, storekeeper	9 Jan., 1871	Provisional Trustee	393 3 0	26 3 11	36 18 3	19 19 6	166 14 4	10 0 0	129 0 7	4 6 5	Ditto	Ditto.
39 Dawson, Thomas, engineer	16 Jan., 1871	Ditto	...	...	...	...	...	...	...	...	...	Lapsed.
40 Dillon, Henry, stonemason	31 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	No estate.
41 Day, James Lancelot	19 June, 1871	Ditto	...	...	...	...	...	...	...	...	...	Lapsed.
42 Driver, Henry, and Maclean, John, commission agents	6 July, 1871	Ditto	905 1 1	51 4 0	4 19 6	55 5 4	...	...	...	793 12 3	Trustee	Depending.
— Driver, Henry, commission agent, (separate estate)	6 July, 1871	Ditto	455 0 0	32 12 0	...	19 3 0	...	...	393 5 2	9 19 10	Ditto	Ditto.
43 Duncan, James, labourer	18 Sept., 1871	Ditto	...	...	...	...	...	...	...	...	...	No estate.
44 Drummond, William Spragg, hotelkeeper	16 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
45 Ellis, Duff, contractor	30 Jan., 1871	W. H. McKeay	...	...	...	...	...	...	...	...	...	Not reported.
46 Evans, Richard, storekeeper	1 May, 1871	Provisional Trustee	1 18 2	...	...	1 18 2	...	...	...	...	...	Closed.
47 Ellison, William, contractor	15 May, 1871	Ditto	2 0 0	...	...	2 0 0	...	...	...	...	...	Ditto.
48 Evans, Frederick Horatio, commission agent	30 Oct., 1871	Ditto	42 6 11	3 1 7	...	11 3 0	3 17 0	...	...	24 5 4	Trustee	Depending.
49 Fincher, Robert Forbes, storekeeper	19 Dec., 1870	Ditto	25 0 0	2 0 0	19 3 4	3 16 8	...	...	...	...	...	Closed.
50 Ford, Peter, storekeeper	2 Jan., 1871	Ditto	214 5 9	18 8 0	27 8 8	19 11 5	7 5 6	...	141 0 7	0 11 7	Trustee	Depending.
51 Fox, John, commission agent	30 Jan., 1871	Ditto	2 5 0	0 3 0	...	2 2 0	...	...	...	...	...	Closed.
52 Filewood, Edward, miner	8 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	No estate.
53 Falconer, Hugh, stockman	31 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
54 Flynn, James, carpenter	17 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
55 Farrell, Thomas, hotelkeeper	2 Oct., 1871	Ditto	4 0 0	0 6 5	...	1 10 7	...	...	...	2 3 0	Trustee	Depending.
56 Ferens, Thomas, runholder	23 Oct., 1871	Henry Connell	...	...	...	...	...	...	...	...	...	Not reported.
57 Grey, Edward Thomas	24 Aug., 1868	A. A. Catomore	202 2 0	16 17 0	45 3 9	39 14 7	...	...	...	100 6 8	Trustee	Depending.
58 Gleeson, Michael Sherlock, farmer	27 Sept., 1869	Provisional Trustee	26 15 3	6 16 6	13 5 10	0 10 7	...	...	...	6 2 4	Ditto	Ditto.
59 Green, Henry Thomas, boatbuilder	4 Jan., 1870	Ditto	53 18 0	4 6 6	28 15 0	4 4 0	7 14 0	...	...	8 18 6	Ditto	Ditto.
60 Greenwood, William, contractor	7 Mar., 1870	Ditto	...	...	...	...	...	...	...	...	...	No estate.
61 Gunn, Peter, contractor	25 July, 1870	Ditto	35 0 0	2 16 0	15 0 0	4 4 0	...	...	...	13 0 0	Trustee	Depending.
62 Goldammer, Charles, cabinetmaker	1 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	No estate.
63 Grant, Alexander, settler	17 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	Depending.
64 Hellyer, Alfred	30 Nov., 1868	Ditto	135 14 6	10 17 6	16 10 6	10 0 9	...	25 0 0	48 15 9	24 10 0	Trustee	Ditto.
65 Hastie, Thomas, storekeeper	6 Dec., 1869	A. R. Hay	...	...	...	...	...	...	...	...	...	Not reported.
66 Harper, Geo., and Black, William, merchants	3 Jan., 1870	John Bathgate	6,076 4 3	303 16 0	85 18 4	322 0 4	11 0 2	...	...	5,353 9 5	Trustee	Depending.

67 Henningham, William John, journalist	25 Jan., 1870	Provisional Trustee	27 18 10	4 0 0	6 18 0	0 12 3	12 9 0	...	...	...	3 19 7	Trustee	Depending.
68 Hay, Alex. Rennie, and Hay, John, drapers	21 Feb., 1870	Ditto	5,503 14 4	285 0 0	322 11 9	122 16 10	269 9 7	187 0 0	1,705 7 5	2,611 8 9	Ditto	Ditto	
69 Hunt, William, carrier	17 Oct., 1870	Ditto	...	...	...	...	...	...	...	...	...	Ditto	Lapsed.
70 Hunt, William, carrier	12 Dec., 1870	Ditto	164 17 11	13 1 0	67 17 0	62 18 2	...	...	...	21 1 9	Trustee	Depending.	
71 Hay, Joseph, boatman	2 Jan., 1871	Ditto	58 3 4	5 9 0	16 11 4	19 6 0	5 0 0	...	...	11 17 0	Ditto	Ditto	
72 Hutchison, Joseph William, commission agent	31 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto	Ditto
73 Heaps, Joseph William, hotelkeeper	12 June, 1871	Ditto	8 0 0	2 2 0	...	5 0 6	...	...	...	0 17 6	...	Ditto	Ditto
74 Hubbard, Charles John, accountant	24 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	No estate.
75 Hamilton, William, farmer	18 Sept., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto
76 Horton, George, dairyman	2 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto
77 Hawker, Charles, carrier	27 Nov., 1871	R. H. Leary	...	...	...	...	...	...	...	...	...	...	Ditto
78 Hilton, William, carpenter	1 Dec., 1870	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	Depending.
79 Hannah, William, express proprietor	9 Jan., 1871	Joseph Cable	...	...	...	...	...	...	...	...	...	...	No estate.
80 Hudson, Edward, hotelkeeper	1 May, 1871	G. R. Taylor	...	...	...	...	...	...	...	...	...	...	Not reported.
81 Johnston, Patrick	14 Feb., 1868	Provisional Trustee	6 0 0	1 5 0	0 1 0	2 17 0	...	...	...	1 17 0	Trustee	Depending.	
82 Jones, Samuel John	11 Nov., 1869	Ditto	17 12 0	5 4 6	...	1 10 6	...	...	...	10 17 0	Ditto	Ditto	
83 Johnston, Francis, gasfitter	24 Jan., 1870	William Jenkins	...	...	...	...	...	...	...	...	...	...	No report.
84 Julius, Edric Adolphus, and Julius, Reginald, runholders	30 Aug., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	Ditto.
85 Kernaghan, William, brickmaker	6 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	No estate.
86 Laing, Robert Crawford, bootmaker	7 Mar., 1868	A. A. Catomore	67 11 1	5 8 0	12 5 0	7 4 5	...	...	...	42 13 8	Trustee	Depending.	
87 Lewis, Samuel, blacksmith	2 Jan., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	No estate.
88 Lindsay, Robert Caldwell, storekeeper	17 Feb., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
89 Low, Ket, dealer in fancy goods	8 Mar., 1871	R. H. Leary	128 14 10	11 10 0	23 4 0	21 17 0	6 15 0	...	52 15 2	12 13 8	Trustee	Depending.	
90 Luub, George, settler	17 July, 1871	Provisional Trustee	1 0 0	0 1 7	...	0 18 5	...	...	...	...	...	...	Closed.
91 Mason, Robert	11 Mar., 1868	Ditto	211 3 11	16 17 6	15 11 0	3 7 6	...	...	...	175 7 11	Trustee	Depending.	
92 Muirhead, Alexander, livery stable keeper	4 May, 1868	Ditto	9 5 3	2 5 6	1 2 0	4 4 0	...	...	...	1 13 9	Ditto	Ditto	
93 Mudie, John Bell	11 Dec., 1868	A. A. Catomore	80 0 0	6 8 0	35 0 7	5 14 0	...	...	...	32 11 0	Ditto	Ditto	
94 Marshall, Alexander, hotelkeeper	4 Jan., 1869	Provisional Trustee	17 10 0	4 8 4	...	3 2 3	...	...	...	9 19 5	Ditto	Ditto	
95 Matheson, James, storekeeper	13 Jan., 1870	Ditto	...	...	...	...	...	...	...	...	...	...	No estate.
96 Mackenzie, R., hotelkeeper	12 Sept., 1870	Joseph Waddell	...	...	...	...	...	...	...	...	...	...	Not reported.
97 Murdoch, James, flaxdresser	12 Sept., 1870	M. W. Hawkins	...	...	...	...	...	...	...	...	...	...	Depending.
98 Moore, Caleb, cattle dealer	2 Jan., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	No estate.
99 Mellor, Alfred, sawyer	6 Feb., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
100 Mueller, Frederick Louis, hotelkeeper	3 Mar., 1871	Ditto	65 10 0	6 9 0	49 1 10	8 18 0	...	...	...	1 1 2	Trustee	Depending.	
101 Mansfield, Frank Porter, coach proprietor	8 Mar., 1871	R. H. Leary	1,357 2 3	...	34 12 10	15 19 6	...	10 0 0	1,146 11 8	149 18 3	Ditto	Ditto	
102 Meade, William, contractor	31 May, 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	Ditto.
103 Mills, Joseph Robert, express proprietor	3 July, 1871	J. N. Merry	...	...	...	...	...	...	...	...	...	...	No report.
103a Maclean, John, commission agent, (separate estate)	6 July, 1871	Provisional Trustee	1,200 0 0	63 0 0	...	4 7 0	...	...	1,128 15 10	3 17 2	Trustee	Depending.	
104 Mitchell, Thomas Symington, painter	14 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	No estate.
105 Miller, Alexander Mayo, and Nixon, William Henry, general merchants	30 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	Ditto.
106 Mardling, William, blacksmith	30 Oct., 1871	M. S. Duffy	...	...	...	...	...	...	...	...	...	...	Not reported.
107 McDougall, John, hawker	3 May, 1869	Provisional Trustee	17 9 4	4 3 11	...	4 15 10	...	...	...	8 9 7	Trustee	Depending.	
108 McCubbin, John, hotelkeeper	23 June, 1869	Ditto	17 15 2	1 8 5	15 5 5	1 1 4	...	...	...	...	...	...	Closed.
109 McKenny, William, hotelkeeper	13 July, 1869	Ditto	50 0 0	6 10 3	26 7 0	12 7 9	...	...	...	4 15 0	Trustee	Depending.	
110 McColl, John, saw-mill driver	14 Dec., 1869	E. DeCarle	...	...	...	...	...	...	...	...	...	...	Not reported;
111 McKinnon, Alexander	18 Dec., 1869	Provisional Trustee	417 9 0	29 19 8	51 2 0	143 0 4	74 15 6	...	...	118 11 6	Trustee	trustee dead.	
112 McCluskey, Daniel, storekeeper	14 Feb., 1870	Ditto	...	...	...	...	...	...	...	...	...	...	Depending.
113 McDonald, Alexander, providore	26 Sept., 1870	M. W. Hawkins	...	...	...	...	...	...	...	...	...	...	Not reported.
114 McCowan, Neil, storekeeper	7 Nov., 1870	Provisional Trustee	50 5 6	5 1 2	12 16 0	33 5 9	...	...	...	...	...	...	Depending.
											Balance due to Trustee,	Ditto.	
											17s. 5d.		

REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF OTAGO AND SOUTHLAND—continued.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	Amount of Funds Realized.	HOW THE FUNDS HAVE BEEN DISPOSED OF.						Balance Undistributed.	By Whom the Balance is now held.	Present Condition of Estate.
				Expenses.			Payment of Preferent Debts.	Allowance to Bankrupt.	Payment of Dividend.			
				Trustee's Commission.	Law Expenses.	Miscellaneous.						
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
115 McBrearty, James, surgeon ...	2 Jan., 1871	Provisional Trustee	31 0 0	2 9 7	25 16 5	2 14 0	...	...	...	...	...	Closed.
116 McBride, John, publican ...	8 Feb., 1871	Ditto	4 15 0	0 7 9	...	4 7 3	...	...	...	...	...	Ditto.
117 McSolvin, John, stock dealer ...	1 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	No estate.
118 McKenzie, James, and Weir, John, carters ...	18 July, 1871	Ditto	15 0 0	2 12 9	...	0 17 9	...	...	...	11 9 6	Trustee	Depending.
119 McCabe, John, farmer ...	28 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	No estate.
120 Nielson, John, farmer ...	25 July, 1870	Ditto	7 5 0	0 11 7	...	2 2 0	...	...	...	4 11 5	Trustee	Depending.
121 Nielson, John, contractor ...	1 Aug., 1870	Ditto	...	...	...	...	...	...	...	...	...	No estate.
122 Nicholson, Thomas, painter ...	10 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
123 Nelson, John, limeburner ...	23 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
123a Nixon, William Henry ...	30 Oct., 1871	...	...	...	...	...	...	...	...	...	...	See Miller.
124 Ormond, James, baker ...	30 Aug., 1870	Ditto	...	...	...	...	...	...	...	...	...	No estate.
125 Pringle, John, carrier ...	4 May, 1868	Geo. Harper	297 11 3	14 18 0	58 7 2	22 3 9	...	...	...	202 2 4	Trustee	Depending.
126 Perriman, George ...	16 Nov., 1868	Provisional Trustee	38 7 3	3 8 9	28 6 10	3 10 2	...	...	...	3 1 6	Ditto	Ditto.
127 Peddie, Thomas, farmer ...	1 Feb., 1869	Ditto	10 0 0	3 3 2	...	3 18 0	...	...	...	2 18 10	Ditto	Ditto.
128 Pitt, William A. Dean, farmer ...	13 June, 1870	Ditto	...	...	...	...	...	...	...	...	...	No estate.
129 Packham, Samuel, contractor ...	9 Jan., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
130 Parsons, Thomas, groom ...	12 June, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
131 Percival, William James, draftsman ...	16 Oct., 1871	Ditto	5 0 0	1 1 0	...	3 12 0	...	...	...	0 7 0	Trustee	Depending.
132 Paterson, John, farmer ...	18 Dec., 1871	R. H. Leary	...	...	...	...	...	...	...	...	...	Ditto.
133 Richmond, M. C., butcher ...	26 Sept., 1870	M. W. Hawkins	11 10 0	...	...	...	...	...	...	11 10 0	Trustee	Depending.
134 Robison, Harrie Carr, runholder ...	27 Feb., 1871	Provisional Trustee	1,210 9 5	59 4 3	27 11 10	10 8 6	45 12 1	60 10 6	973 19 8	33 2 7	Ditto	Ditto.
135 Ridley, Edward Riley, greengrocer ...	10 July, 1871	Ditto	53 7 9	4 17 11	20 15 8	16 0 0	...	...	...	11 14 2	Ditto	Ditto.
136 Reeve, Edmund, boot and shoe dealer ...	28 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	No estate.
137 Shackleton, John Ward, draper ...	4 June, 1869	Ditto	11 0 0	3 2 5	...	3 9 2	...	...	...	4 8 5	Trustee	Depending.
138 Swan, Alexander Hannay, draper ...	19 July, 1869	Ditto	20 7 6	3 12 6	5 9 6	14 3 0	...	...	...	...	Dr., balance, £2 17s. 6d.	Ditto.
139 Simpson, J. McNeill, butcher ...	16 May, 1870	F. P. Mansfield	...	...	...	...	...	...	...	...	...	Not reported.
140 Spooner, Gerard, farmer ...	1 Aug., 1870	Provisional Trustee	43 7 6	6 17 10	19 19 6	5 18 0	...	...	...	10 12 2	Trustee	Depending.
141 Sheppard, Henry, draper ...	9 Aug., 1870	J. L. Butterworth	...	...	...	...	...	...	...	...	...	Not reported.
142 Sehmoll, Luis, miller ...	19 Sept., 1870	George Sumpster	...	...	...	...	...	...	...	...	...	Ditto.
143 Sly, William, commission agent ...	2 Jan., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	No estate.
144 Snowdon, Thomas Henry, printer ...	6 Feb., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
145 Stewart, John Jamieson, bootmaker ...	27 Feb., 1871	Ditto	34 12 0	1 6 5	23 18 6	5 3 6	...	...	...	4 3 7	Trustee	Depending.
146 Sykes, Charles, musician ...	1 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	No estate.
147 Smith, John Andrew, gardener ...	1 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
148 Strong, Charles, lighterman ...	15 May, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
149 Sly, William, commission agent ...	26 June, 1871	Ditto	52 4 0	4 7 10	36 1 2	7 13 0	...	4 2 0	...	...	...	Closed.
150 Spray, Edward, grocer's assistant ...	16 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	No estate.
151 Sheriff, George, butcher ...	13 Feb., 1871	A. Macfarlane	...	...	...	...	...	...	...	...	...	Not reported.
152 Smith, Arthur Anthony, carrier ...	28 Aug., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	No estate.
153 Todd, James, farmer ...	14 Sept., 1868	A. A. Catomore	150 11 5	15 17 6	34 13 6	17 6 4	...	25 0 0	14 19 1	42 15 0	Trustee	Depending.
154 Thompson, James, miner ...	22 June, 1869	Provisional Trustee	10 0 0	7 14 0	...	...	...	...	...	2 6 0	Ditto	Ditto.
155 Tyson, William, farmer ...	25 July, 1870	H. F. Herbert	...	...	...	...	...	...	...	...	...	Not reported.
156 U'Ren, Edward Willis, contractor ...	5 April, 1870	Provisional Trustee	40 13 0	3 0 6	28 1 6	9 2 0	...	...	...	0 9 0	Trustee	Depending.

REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF WELLINGTON—continued.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	Amount of Funds Realized.	HOW THE FUNDS HAVE BEEN DISPOSED OF.						Balance Undistributed.	By Whom the Balance is now held.	Present Condition of Estate.
				Expenses.			Payment of Preferent Debts.	Allowance to Bankrupt.	Payment of Dividend.			
				Trustee's Commission.	Law Expenses.	Miscellaneous.						
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
6 Burr, Amos, licensed victualler ...	13 May, 1869	Alexander Gray	47 10 0	...	...	5 4 3	...	...	...	42 5 9	Trustee	Depending.
7 Bell, Alexander, farmer ...	21 April, 1869	E. Churton	...	...	...	...	...	...	...	...	...	Not reported.
8 Bellairs, Eugene, land surveyor ...	10 June, 1869	D. Rainie	186 13 4	17 0 8	14 8 8	4 6 0	41 13 4	14 10 0	73 13 6	21 1 2	Trustee	Depending.
9 Braithwaite, Constantine, settler ...	14 Feb., 1870	E. Churton	...	...	...	...	...	...	...	...	...	Not reported.
10 Biddle, George, settler ...	7 April, 1870	D. Rainie	3 8 8	2 7 7	0 12 0	3 3 6	...	...	...	...	Dr., balance, £2 14s. 5d.	Closed.
11 Ballve, Estevan, restaurant keeper, Wanganui	30 Oct., 1871	L. L. Levy	...	...	...	...	...	...	...	...	...	Depending.
12 Bennett, Thomas, Wairarapa ...	28 Feb., 1871	D. Rainie	0 10 0	2 2 0	...	...	...	...	...	...	Dr., balance, £1 12s. 0d.	Ditto.
13 Bennett, Harry, Wellington ...	9 Oct., 1868	Ditto	16 0 0	3 7 7	3 16 0	8 16 9	...	...	...	...	Dr., balance, 4d.	Closed.
14 Bowater and Holmes, builders, Wellington ...	17 Aug., 1871	William Wallis	...	...	...	...	...	...	...	...	...	Not reported.
15 Carey, J. Le M., Kaiwarra, milkman ...	4 Dec., 1869	D. Rainie	72 13 0	7 18 3	21 12 6	23 6 11	14 13 2	5 0 0	...	0 2 2	Trustee	Closed.
16 Cairus, William, brewer ...	12 Dec., 1869	T. W. Gudgeon	...	...	...	...	...	...	...	...	...	Not reported.
17 Carker, Joseph J., cattle dealer ...	16 Mar., 1869	E. Churton	...	...	...	...	...	...	...	...	...	Ditto.
18 Corbett, Thomas, settler ...	7 Nov., 1870	D. Rainie	10 14 3	2 19 2	2 12 6	6 6 1	...	...	...	...	Dr., balance, £1 3s. 6d.	Closed.
19 Cotter, James, butcher ...	5 Nov., 1870	Provisional Trustee	...	...	...	...	...	...	...	...	...	Not reported.
20 Carter, Henry, carpenter ...	21 Nov., 1870	D. Rainie	...	...	...	...	...	...	...	...	...	Closed.
21 Cooper, R., soapmaker, Wellington	7 Nov., 1870	Ditto	...	2 2 0	...	...	...	...	...	...	Dr., balance, £2 2s. 0d.	Depending.
22 Carroll, John, tailor, Wanganui ...	13 Feb., 1871	E. Churton	...	...	...	...	...	...	...	...	...	Ditto.
23 Caddy, Henry, butcher, Wanganui ...	12 April, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
24 Cockburn, A., settler, Rangitikei ...	31 May, 1871	L. Levy	...	...	...	...	...	...	...	...	...	Ditto.
25 Duck, J., librarian, Wellington ...	23 May, 1870	D. Rainie	10 4 0	2 18 4	0 6 0	1 10 0	...	5 4 0	...	0 5 8	Trustee	Closed.
26 Dawson, Thomas, publican, Wellington	7 Sept., 1870	Ditto	119 7 0	8 1 4	29 13 8	10 5 3	23 13 4	...	48 18 1	...	Dr., balance, £1 4s. 8d.	Ditto.
27 Deighton, T. M., flaxdresser, Wanganui ...	24 Jan., 1871	E. Churton	...	...	...	...	...	...	...	...	...	Ditto.
28 Douglas, K., commission agent, Wanganui ...	12 July, 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	Depending.
29 Davis, R. K., draper, Wellington ...	23 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
30 Fowler, George, storekeeper ...	14 May, 1868	Richard W. Woon	60 3 2	...	...	1 19 11	...	...	...	58 3 3	Trustee	Ditto.
31 Fairbrother, Richard, storekeeper...	14 Aug., 1868	T. J. Mountain	726 14 8	35 0 0	4 13 0	43 18 4	...	...	...	623 3 4	Ditto	Ditto.
32 Farmery, T., bookseller, Wellington	1 Feb., 1870	D. Rainie	21 10 10	1 14 6	3 17 0	9 1 10	1 17 6	5 0 0	...	...	...	Closed.
33 Fitzgibbon, Edmund, contractor ...	19 Sept., 1870	Ditto	...	...	...	...	...	...	...	...	...	Depending.
34 Flindall, R., dealer, Greytown ...	28 Feb., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
35 Franklyn, G., farmer, Turakina ...	9 Sept., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	Ditto.
36 Field, H. C., civil engineer, Wanganui	15 Nov., 1871	Wm. Hutchison	14 14 4	...	4 0 0	...	...	...	...	10 14 4	Trustee	Ditto.
37 Gower, George, chemist, Wanganui ...	15 Feb., 1868	E. Churton	102 11 3	8 2 0	47 16 1	22 9 2	...	...	...	24 4 0	Ditto	Ditto.
38 Green, James, storekeeper ...	14 Mar., 1869	Ditto	214 14 0	...	15 15 11	4 0 9	...	...	...	194 17 4	Ditto	Ditto.
39 Glover, John, flaxdresser, Wanganui	1 Mar., 1871	D. Murray	...	...	...	...	...	...	...	...	...	Not reported;
40 Gillespie, C. H., publican, Wellington	17 April, 1871	G. H. Vennell	...	...	...	...	...	...	...	...	...	depending.
41 Goodall, S. L., contractor, Wanganui	29 April, 1871	...	...	...	...	...	...	...	...	...	...	Ditto.
42 Greenway, Edward, farmer, Wanganui	11 Aug., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	Ditto.

43 Hoskins, E., shoemaker, Wanganui ...	3 April, 1871	E. Churton	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No report.
44 Hodge, M. V., solicitor, Wanganui ...	22 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.
45 Herd, Alfred, storekeeper ...	19 Mar., 1868	Thomas Mills	207 16 8	...	...	...	...	...	...	...	...	207 16 8	...	Trustee	...	...	...	...	Depending.
46 Hornblow, C. W., storekeeper, Wairarapa ...	9 Feb., 1869	D. Rainie	4 0 0	2 8 5	...	...	2 3 10	...	...	...	...	...	...	Dr., balance,	12s. 3d.	...	...	...	Closed.
47 Hickson, Alfred H., merchant ...	18 Aug., 1869	Ditto	1 14 10	2 2 0	...	...	1 3 6	...	...	...	...	...	...	Dr., balance,	£1 10s. 8d.	...	...	...	Closed.
48 Hunt, William, baker, Hutt ...	1 Nov., 1869	Ditto	19 5 7	3 12 10	6 9 0	...	9 5 6	...	...	...	...	...	...	Dr., balance,	1s. 9d.	...	...	...	Ditto.
49 Harding, J., publican, Wellington ...	3 Jan., 1870	Ditto	3 8 2	2 7 6	...	...	1 1 0	...	...	...	...	...	...	Dr., balance,	4d.	...	...	...	Ditto.
50 Hurley, D., bootmaker, Wanganui ...	21 April, 1870	E. Churton	21 15 9	1 14 8	14 0 0	...	2 9 9	...	...	...	...	3 11 4	Trustee	...	...	...	...	...	Depending.
51 Hughan, A., sawyer, Wairarapa ...	10 Oct., 1870	D. Rainie	3 0 0	2 6 10	...	...	0 16 0	...	...	...	...	...	...	Dr., balance,	2s. 10d.	...	...	...	Closed.
52 Harris, Edward ...	16 Oct., 1870	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Not reported ; depending.
53 Johnstone, Robert, settler ...	21 Sept., 1869	T. J. Mountain	5 7 2	0 5 0	...	...	0 2 0	...	...	...	...	5 0 2	Trustee	...	...	...	...	...	Depending.
54 Jackson, Samuel ...	5 Sept., 1870	D. Rainie	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Not reported ; depending.
55 Knowles, J. D., farmer, Hutt ...	8 Mar., 1870	Ditto	1 10 0	2 2 0	...	...	1 14 6	...	...	...	...	...	...	Dr., balance,	£2 6s. 6d.	...	...	...	Closed.
56 Kirkpatrick, John, bank manager, Wanganui	15 Oct., 1870	E. Churton	44 12 7	4 7 2	...	...	6 4 6	...	...	...	44 0 11	...	...	Dr., balance,	£10	...	...	...	Ditto.
57 Kennedy, J., hawker, Christchurch ...	31 Oct., 1871	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Transferred to Christchurch.
58 Lehman, M., tobacconist, Wellington ...	14 Dec., 1869	D. Rainie	9 5 9	2 16 2	1 11 6	...	4 18 6	...	...	...	...	...	...	Dr., balance,	10s. 5d.	...	...	...	Closed.
59 Levy, Henry, and Levy, Louis L. ...	7 Aug., 1868	E. Churton	508 18 7	40 11 3	5 8 6	...	3 12 8	...	...	456 17 8	2 8 6	Trustee	...	...	...	...	...	...	Depending.
60 Lewis, Edward, merchant, Wanganui ...	18 Aug., 1871	W. H. Watt	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No return.
61 Langbridge and Mitchell, printers, Wellington	24 Nov., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.
62 Morgan, Edward, storekeeper ...	1 Dec., 1868	Walter Turnbull	502 3 10	25 2 2	27 2 0	...	22 6 6	30 18 9	1 15 0	363 15 2	31 4 3	Trustee	...	...	...	...	...	...	Depending.
63 Mangunson, Frank G., tailor ...	19 Feb., 1869	E. Churton	3 8 0	5 10 0	2 8 0	...	2 19 6	...	...	...	...	...	...	Dr., balance,	£7 9s. 6d.	...	...	...	Ditto.
64 Mandy, H. C., clerk, Wanganui ...	21 June, 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.
65 Morris, John, general dealer, Wellington ...	29 Sept., 1871	Ditto	5 6 0	2 2 0	...	...	3 4 0	...	...	...	...	...	...	...	...	...	...	...	Ditto.
66 McClelland, T., bootmaker, Wellington ...	12 Nov., 1869	D. Rainie	63 1 9	7 1 4	14 2 2	...	2 16 9	1 5 0	...	38 7 10	...	...	...	Dr., balance,	11s. 4d.	...	...	...	Ditto.
67 McDonnell, C. H. S., hotelkeeper, Rangitikei	19 Feb., 1870	E. Churton	36 19 6	2 16 2	25 0 0	...	6 14 2	...	...	...	2 9 2	Trustee	...	...	...	...	...	...	Ditto.
68 McNamara, W., bootmaker, Wellington ...	13 July, 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.
69 Nicholson, William, farmer ...	2 Nov., 1868	T. W. Gudgeon	67 17 3	5 9 0	13 19 2	...	15 3 4	...	...	...	33 5 9	Trustee	...	...	...	...	...	...	Ditto.
70 Nickless, H. W., brewer, Marton ...	13 June, 1871	Provisional Trustee	2 9 0	...	...	...	2 9 0	...	...	...	...	...	...	...	...	...	...	...	Ditto.
71 O'Riley, Farrell, publican, Turakina ...	23 Feb., 1871	E. Churton	30 0 0	2 8 0	13 8 2	...	8 1 8	...	...	...	6 2 2	Trustee	...	...	...	...	...	...	Ditto.
72 Porter, David, surveyor, Wanganui ...	1 Mar., 1869	Ditto	23 18 0	1 18 4	15 0 0	...	4 8 8	...	...	...	2 11 0	Ditto	...	...	...	...	...	...	Ditto.
73 Potto, Henry, saddler, Wanganui ...	7 Jan., 1871	Ditto	46 2 0	3 13 7	10 0 0	...	13 4 6	...	...	...	19 3 11	Ditto	...	...	...	...	...	...	Ditto.
74 Pilmer, A. G., architect, Wanganui ...	21 Jan., 1871	Ditto	...	...	...	...	2 4 0	...	...	...	...	...	...	Dr., balance,	£2 4s. 0d.	...	...	...	Ditto.
75 Parish and Bradbury, brewers, Wellington	1 June, 1871	F. Cooper	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Not reported ; depending.
76 Perham, H. J., solicitor, Wanganui ...	17 July, 1871	Provisional Trustee	6 6 0	...	...	...	6 6 0	...	...	...	...	...	...	...	...	...	...	...	Depending.
77 Pascoe, W. H., accountant, Wellington ...	18 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.
78 Quin, Morton, farrier ...	27 Aug., 1870	D. Rainie	25 0 0	4 2 0	0 15 0	...	4 13 6	...	...	...	15 9 6	Trustee	...	...	...	...	...	...	Ditto.
79 Robinson, John, and Lawrence, Wm., sawyers	18 Aug., 1869	Ditto	100 0 0	10 2 0	36 11 2	...	17 12 6	35 14 9	...	...	...	...	...	Dr., balance,	5d.	...	...	...	Closed.
80 Robertson, W., farmer, Wanganui ...	26 June, 1871	T. V. Brown	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Not reported.

REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF WELLINGTON—continued.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	Amount of Funds Realized.	HOW THE FUNDS HAVE BEEN DISPOSED OF.						Balance Undistributed.	By Whom the Balance is now held.	Present Condition of Estate.
				Expenses.			Payment of Preferent Debts.	Allowance to Bankrupt.	Payment of Dividend.			
				Trustee's Commission.	Law Expenses.	Miscellaneous.						
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
81 Reisterer, L., publican, Wellington ...	10 Aug., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	Depending.
82 Revell, Henry, baker, Wanganui ...	31 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
83 Richards, L. C., farmer, Wanganui ...	22 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
84 Skeet, W., surveyor, Greytown ...	14 Dec., 1868	D. Rainie	7 6 2	2 12 9	...	4 13 5	...	...	...	...	...	Closed.
85 Stevens, F., clerk, Wellington ...	10 Aug., 1869	Ditto	50 0 0	6 2 0	28 0 6	7 13 3	...	...	...	8 4 3	Trustee	Depending.
86 Scott, Thomas, hotelkeeper, Rangitikei ...	4 Jan., 1870	E. Churton	114 10 0	9 3 8	22 5 8	16 14 7	...	...	66 6 1	...	...	Closed.
87 Smith, B., architect, Wellington ...	22 Feb., 1870	D. Rainie	42 19 6	5 10 10	5 5 6	7 3 0	...	25 0 0	...	0 0 2	Trustee	Depending.
88 Smith, William, butcher, Johnsonville ...	6 Dec., 1870	Ditto	5 8 6	2 10 8	1 16 6	1 2 3	...	...	...	...	Dr., balance, 11d.	Ditto.
89 Smidt, J., painter, Wanganui ...	2 May, 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	Ditto.
90 Seacombe, C., cooper, Wanganui ...	3 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
91 Schultze, J. F., storekeeper, Wanganui ...	...	A. P. Stuart	...	...	...	...	...	...	...	...	...	Not reported.
92 Taylor, J. M., merchant, Wellington ...	25 Mar., 1868	William Dorset	1,154 7 10	...	36 4 0	119 10 6	...	48 0 0	947 4 8	3 8 8	Trustee	Depending.
93 Treweek, William, farmer, Wanganni ...	15 Jan., 1869	E. Churton	65 0 0	5 12 0	23 1 10	9 1 0	...	...	...	27 5 2	...	Closed.
94 Tonks, William, junior, contractor ...	26 Aug., 1869	D. McIntyre	300 0 0	...	150 0 0	40 0 0	...	...	...	110 0 0	Trustee	Depending.
95 Taylor, W., printer ...	24 June, 1870	E. Churton	47 16 3	3 14 6	29 6 10	3 13 1	...	...	...	11 1 10	Ditto	Ditto.
96 Taylor, J. M., merchant ...	17 Aug., 1870	D. Rainie	83 3 3	8 15 1	1 1 0	14 10 2	51 14 0	...	...	7 3 0	Ditto	Ditto.
97 Tingey, W., painter, Wanganui ...	— April, 1871	E. Churton	4 7 6	0 7 7	...	3 13 8	...	...	...	0 6 3	Ditto	Ditto.
98 Urwin, Thomas, publican ...	27 July, 1869	D. Rainie	48 17 2	4 10 10	7 10 0	15 6 8	21 8 6	...	...	0 1 2	Ditto	Ditto.
99 Valentine, Nathaniel, hotelkeeper ...	14 May, 1868	Robert Smart	...	...	...	...	...	...	...	...	...	Trustee left the Colony.
100 White, Charles, contractor ...	6 Oct., 1869	D. Rainie	59 4 0	6 16 8	32 13 2	8 19 7	10 8 0	...	...	0 6 7	Trustee	Depending.
101 Whyte, A. J., publican, Wellington ...	20 Oct., 1869	Ditto	12 17 6	3 2 7	0 10 0	5 5 6	4 0 0	...	...	...	Dr., balance, 7d.	Closed.
102 Wright, D., captain, half-pay, Wellington ...	24 Jan., 1871	Ditto	...	...	...	...	...	...	...	...	...	Depending.
103 Wetherill, G. H., carpenter, Wellington ...	29 April, 1871	John Tompkins	...	...	...	...	...	...	...	...	...	Not reported.
104 Yates, Samuel, storekeeper ...	24 June, 1870	D. Rainie	20 12 11	3 15 0	0 15 0	6 9 6	...	...	...	9 13 5	Trustee	Depending.

DISTRICT OF TARANAKI AND HAWKE'S BAY.

1 Alley, Henry, farmer ...	10 Jan., 1870	E. Lyndon	1,047 2 6	52 7 0	23 14 10	31 13 0	...	25 0 0	775 14 9	138 12 11	Trustee	Depending.
2 Armitage, Erasmus William Henry Hunt, farmer, New Plymouth ...	14 Nov., 1870	F. U. Gledhill, Merchant	...	...	...	...	...	...	...	...	...	Ditto.
3 Bousfield, Octavius L., surveyor ...	29 Aug., 1868	E. Lyndon	129 16 2	9 15 0	21 16 10	10 10 1	...	...	46 12 4	41 1 11	Trustee	Ditto.
4 Brown, Cartwright, sheepfarmer ...	19 April, 1869	Joseph Rhodes	90 6 3	...	...	...	...	...	...	90 6 3	Ditto	Ditto.
5 Bell, Thomas, flax-mill proprietor ...	3 Jan., 1871	E. Lyndon	...	...	...	...	...	...	...	...	...	No return.
6 Bayly, William, farmer, Omata ...	16 July, 1871	F. U. Gledhill	...	...	...	...	...	...	...	...	...	Depending.
7 Brears, John, carrier ...	5 Aug., 1871	E. Lyndon	...	...	...	...	...	...	...	...	...	No return.
8 Carver, R. W. J., druggist ...	26 Feb., 1869	William Fisher	16 3 6	1 12 0	21 14 0	2 4 6	...	...	...	...	Balance due to Trustee, £9 7s. 0d.	Depending.
9 Collins, Thomas, musician ...	22 Dec., 1870	E. Lyndon	...	...	...	...	...	...	...	...	...	No return.
10 Chaundy, William Henry, labourer ...	24 Dec., 1870	Clerk of District Court	...	...	...	...	...	...	...	...	...	No estate.

11 Cleary, Timothy, settler	7 Feb., 1871	Clerk, District Court	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No assets.
12 Cox, John Collins, publican	9 Aug., 1871	J. H. Vautier	263 5 6	13 3 4	38 15 6	8 13 6	59 0 4	...	...	...	...	...	...	...	...	...	...	...	...	Depending.
13 Dumfry, Charles, labourer	19 June, 1871	Nathaniel Bishop	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No return.
14 Fells, Joseph Josiah, draper	7 April, 1868	H. E. Webb	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15 Fisher, William, accountant	9 Mar., 1871	E. Lyndon	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16 Finlayson, William, innkeeper	12 May, 1871	Clerk, District Court	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17 Fraser, George Stewart	27 Nov., 1871	Registrar, Supreme Court	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No assets.
18 Garry, George, blacksmith	1 July, 1870	E. Lyndon	21 6 3	...	...	4 17 0	...	...	...	...	...	...	...	...	...	...	...	...	...	Depending.
19 Gibbs, Geo. Fredk., and Jew, Saml., publicans	23 Jan., 1871	Clerk, District Court	1 7 0	...	...	1 7 0	...	...	...	...	...	...	...	...	...	...	...	...	...	Closed.
20 Hebden, Michael, carpenter	6 Jan., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No estate.
21 Harrison, Frederick, licensed victualler	11 Jan., 1871	E. Lyndon	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No return.
22 Harford, Frederick, plumber	2 Feb., 1871	Clerk, District Court	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No estate.
23 Harvey, John, labourer	7 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Depending.
23a Jew, Samuel ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	See Gibbs.
24 Mulherne, John, storekeeper	6 Mar., 1868	E. Lyndon	27 5 0	3 3 0	15 0 0	2 16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	Depending.
25 McCarthy, Thomas, storekeeper	11 July, 1870	Clerk, District Court	20 11 0	...	18 19 0	1 10 0	...	...	...	...	...	...	...	...	...	...	...	...	...	Depending.
26 Roper, Leonard, drover	20 Jan., 1871	John Buchanan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
27 Smith, Edward Norris, sheepfarmer	5 June, 1868	E. Lyndon	296 10 0	15 0 0	35 0 0	239 6 10	...	...	...	...	...	...	...	...	...	...	...	...	...	No return.
28 Steel, Alexander, blacksmith	11 Jan., 1869	Ditto	762 4 6	38 2 0	32 8 6	49 14 11	...	...	...	...	...	...	...	...	...	...	...	...	...	Depending.
29 Shaw, William Henry, settler	31 Mar., 1869	Deputy Registrar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
30 Sim, John, tailor	6 June, 1869	E. Lyndon	167 2 1	8 7 0	20 0 0	34 10 9	...	...	...	...	...	...	...	...	...	...	...	...	...	Effects removed after declaration.
31 Smith, George, brewer	18 Dec., 1869	G. H. Swan	10 0 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Depending.
32 Sullivan, Florence, publican	15 July, 1871	E. Lyndon	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.
33 Stopford, Montague Charles Henry, gentleman	20 Sept., 1871	Clerk, District Court	...	...	...	19 0 0	...	...	...	...	...	...	...	...	...	...	...	...	...	No return.
34 Toha, a Native... ..	24 April, 1871	Ditto	82 10 0	6 12 0	19 0 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Depending.
35 Wood, John, bootmaker	11 July, 1868	E. Lyndon	402 8 3	24 13 0	23 10 0	34 10 0	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.

DISTRICT OF WESTLAND NORTH, GREYMOUTH DIVISION.

1 Aldridge, Thomas, shoemaker	22 May, 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No assets.
2 Byland, Edward James, storekeeper	3 July, 1869	Ditto	15 0 0	3 6 0	...	2 18 6	...	...	...	...	...	...	...	...	...	...	...	...	...	Closed.
3 Braid, Thomas, carpenter	11 Aug., 1870	Ditto	26 19 6	4 5 0	...	8 5 0	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.
4 Byrne, James, publican	7 Nov., 1870	H. Kenrick	294 7 5	22 2 0	49 12 8	105 11 6	39 18 9	...	...	...	...	...	...	...	...	...	...	...	...	Depending.
5 Bell, George, carpenter	25 Nov., 1870	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No estate.
6 Bock, Alfred, storekeeper	9 Oct., 1871	Ditto	311 16 0	23 14 0	9 3 2	24 13 6	69 18 6	...	...	...	...	...	...	...	...	...	...	...	...	Depending.
7 Clune, John, contractor	19 Nov., 1870	Ditto	30 12 0	2 11 0	...	11 0 0	...	...	...	...	...	...	...	...	...	...	...	...	...	Closed.
8 Cook, George, and Owens, Edward	16 Jan., 1871	H. Kenrick	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Lapsed.
9 Campbell, Peter, miner	29 May, 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No assets.
10 Cohen, Jacob, hawker	25 Sept., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.
11 Coghlan, Joseph, miner	4 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.
12 Cameleto, Stephen, hotelkeeper	28 Oct., 1871	Ditto	98 11 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Depending.
13 Curtain, John, miner	14 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No return.
14 Davis, Robert, miner	4 Mar., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Lapsed.
15 Dixon, John, miner	14 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No assets.
16 Egan, Stephen, contractor	6 Oct., 1869	Ditto	16 0 0	3 1 0	8 7 0	3 7 6	...	...	...	...	...	...	...	...	...	...	...	...	...	Closed.
17 Eckhold, Henry, miner	5 June, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No assets.
18 Easton, Julia Frances	19 Aug., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.
19 Fletcher, John, labourer	9 Jan., 1871	Ditto	3 18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Closed.

REPORT OF THE ACCOUNTANT IN BANKRUPTCY, DISTRICT OF WESTLAND NORTH—continued.

Name and Designation of Bankrupt.	Date of Adjudication.	Name and Designation of Trustee.	Amount of Funds Realized.	HOW THE FUNDS HAVE BEEN DISPOSED OF.						Balance Undistributed.	By Whom the Balance is now held.	Present Condition of Estate.
				Expenses.			Payment of Preferent Debts.	Allowance to Bankrupt.	Payment of Dividend.			
				Trustee's Commission.	Law Expenses.	Miscellaneous.						
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
20 Gittoes, Edward, butcher	20 May, 1869	Provisional Trustee	11 10 0	2 15 0	2 1 0	6 14 0	...	...	...	...	...	Closed.
21 Griffiths, Norris, clerk	8 June, 1869	Ditto	71 0 0	5 13 6	12 16 6	7 1 0	...	...	...	45 9 0	Trustee	Depending.
22 Graham, Joseph, hide and skin dealer	2 Aug., 1870	Ditto	50 10 0	4 0 9	34 11 6	...	...	...	11 17 9	...	...	Closed.
23 Graham, Joseph, livery stable keeper	20 Feb., 1871	Ditto	...	...	...	...	...	...	...	...	...	No assets.
24 Gleeson, Patrick, storekeeper	5 May, 1871	H. Kenrick	151 0 0	12 1 6	...	16 3 0	122 15 6	...	...	...	...	Depending.
25 Ginty, John, and Ginty, Michael	1 Sept., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	No assets.
26 Johnston, James, hotelkeeper	8 Jan., 1870	Ditto	...	...	...	...	...	...	...	...	...	No report.
27 Jones, Henry, carpenter	7 Feb., 1870	Ditto	...	...	...	...	...	...	...	...	...	Lapsed.
28 Jones, James, hotelkeeper	6 April, 1871	Ditto	41 5 6	3 6 0	8 16 6	6 17 0	22 6 0	...	...	...	Dr., balance, £3 6s. 0d.	Depending.
29 Jones, Henry, carpenter	22 May, 1871	H. Kenrick	73 4 6	5 17 0	1 12 6	...	...	...	65 15 0	...	...	Depending.
30 Jones, William, storekeeper	12 Aug., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	Lapsed; Bankrupt absconded.
31 Kane, Henry, miner	4 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	No assets.
32 Kilgour, Robert, labourer	17 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
33 Laing, James, merchant	23 April, 1869	Ditto	11 0 0	3 0 6	...	...	...	7 19 6	...	...	...	Closed.
34 Langton, John, miner	5 June, 1871	Ditto	...	...	...	...	...	...	...	...	...	No assets.
35 Laye, Richard, miner	23 Sept., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
36 Longmire, Thos., and Robertson, Jas., miners	20 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
37 Morris, Harriett, publican	26 Jan., 1871	Ditto	55 10 6	4 1 6	15 15 2	6 17 6	...	...	28 16 4	...	...	Depending.
38 Moutray, William, baker	24 June, 1871	Ditto	...	...	...	...	...	...	...	...	...	No assets.
39 Mabile, Theophilus, surveyor	10 July, 1871	Ditto	67 2 0	5 6 0	14 0 6	0 2 0	...	...	47 13 6	...	...	Depending.
40 Noonan, Denis, miner	30 Jan., 1871	Ditto	...	...	...	...	...	...	...	...	...	No assets.
41 Ollivier, John Morton ... ..	...	...	...	...	...	...	...	...	...	...	...	See Tarry.
42 Pettet, William James, cordial manufacturer	4 Dec., 1868	R. Sinclair Allen, Storekeeper	...	...	...	...	...	...	...	...	...	No assets; Trustee left district.
43 Power, James, miner	4 Jan., 1871	...	...	...	...	...	...	...	...	...	...	Transferred to Hokitika.
44 Purcell, David, miner	4 Mar., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	No assets.
45 Powley, Richard, miner	25 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	No return.
46 Quadri, Daniel, hotelkeeper	20 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	Depending.
47 Rudd, James, storekeeper	8 Oct., 1870	William Evans	...	...	...	...	...	...	...	...	...	Transferred to Hokitika.
48 Rodden, John, miner	9 Oct., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	No return.
49 Robertson, James ... ..	...	...	...	...	...	...	...	...	...	...	...	See Longmire.
50 Stratford, Felix, storekeeper	26 Feb., 1870	Provisional Trustee	295 9 4	24 18 0	31 10 11	39 18 10	...	8 0 0	191 1 7	...	...	Closed.
51 Stilling, Thomas William, draper's assistant	25 Sept., 1871	Ditto	...	...	...	...	...	...	...	...	...	No assets.
52 Sweeney, John, miner	9 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
53 Smith, William, publican	21 Oct., 1871	Ditto	17 8 0	1 8 0	...	...	...	...	...	16 0 0	Trustee	Depending.
54 Travis, Charles, storekeeper	24 June, 1871	Ditto	...	...	...	...	...	...	...	...	...	No assets.
55 Tarry, T., and Ollivier, J. Morton, hotelkeepers	13 Sept., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
56 Tucker, John, chemist	16 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	No return.
57 Warmall, Daniel O'Connell, storekeeper	5 June, 1871	Ditto	...	...	...	...	...	...	...	...	...	No assets.
58 Wright, Harry, and Wilson, Peter, miners	5 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.
59 Waters, Frederick Barrington	27 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	Ditto.

DISTRICT OF WESTLAND NORTH, WESTPORT DIVISION.

1 Blackburn, George, schoolmaster ...	2 Mar., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	...	Depending.
2 Campbell, Alex., miner ...	27 May, 1871	John Braithwaite	...	...	...	...	...	...	...	...	...	...	...	Ditto.
3 Curtain, John, miner ...	14 Nov., 1871	C. H. W. Bowen	...	...	...	...	...	...	...	...	...	...	...	Transferred to Charleston.
4 Fox, Charles Martin, bootmaker ...	10 May, 1870	F. Harris	33 16 0	...	10 10 0	3 8 0	...	...	18 3 0	1 15 0	Trustee	...	...	Depending.
5 Henderson, Robt., and Henderson, J., miners	22 Mar., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	...	Ditto.
6 McMahan, Michael, miner ...	22 Mar., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	Ditto.
7 Rodden, John, miner ...	9 Oct., 1871	C. H. W. Bowen	...	...	...	...	...	...	...	...	...	...	...	Ditto.
8 Smyrk, Edward, baker ...	25 Feb., 1871	Provisional Trustee	24 12 0	1 6 6	...	4 5 6	...	...	15 4 1	3 15 11	Trustee	...	...	Ditto.
9 Turner, James Ashmer Mullins, watchmaker	6 Mar., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	Ditto.

DISTRICT OF WESTLAND SOUTH.

1 Anderson, John, miner ...	30 May, 1869	J. Clark	...	...	...	...	...	...	...	...	...	...	...	Depending.
2 Alman, Joseph, bootdealer ...	16 Sept., 1870	Provisional Trustee	25 17 6	2 1 6	...	0 2 6	...	...	23 13 6	...	...	...	...	Closed.
3 Allen, William, bootmaker ...	23 Sept., 1870	D. Cullen	5 0 0	0 8 0	2 0 0	2 2 0	...	...	...	0 10 0	Trustee	...	...	Depending; no report.
4 Alman, George, miner ...	8 July, 1871	Provisional Trustee	14 0 0	1 2 6	...	0 7 6	...	...	12 10 0	...	...	...	...	Closed.
5 Arthur, John, miner ...	21 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	No estate.
6 Arthur, Richard Henry, miner ...	21 Oct., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	Ditto.
7 Bowman, Herman J., storekeeper	28 June, 1870	Joseph Churches	39 2 3	...	...	...	...	...	...	39 2 3	Trustee	...	...	Depending; no further report.
8 Byrne, John, miner ...	7 Sept., 1870	William Ross	8 0 0	...	...	...	...	...	...	8 0 0	Ditto	...	...	Depending.
9 Brown, Charles, miner ...	7 Sept., 1870	Provisional Trustee	2 0 0	0 3 2	...	1 0 10	...	...	0 16 0	...	...	...	...	Closed.
10 Bradley, Henry, miner ...	24 July, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	No estate.
11 Brooks, Thomas A. D., carrier ...	25 July, 1871	Ditto	7 10 0	0 12 0	...	1 15 0	...	...	5 3 0	...	...	...	...	Closed.
12 Bored, Charles, baker ...	29 July, 1871	George Benning	...	...	...	...	...	...	...	...	...	...	...	No report.
13 Blake, William John, hotelkeeper	21 Aug., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	...	No estate.
14 Bennett, Henry Covish, hotelkeeper	10 Nov., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	Ditto.
15 Cavel, Thomas C., baker ...	23 May, 1870	William Evans	80 5 2	...	...	...	...	...	...	80 5 2	Trustee	...	...	Depending; no further report.
16 Cramer, Louis, publican ...	23 Aug., 1870	D. Cullen	4 10 0	...	...	...	...	...	...	4 10 0	Ditto	...	...	Depending; no further report.
17 Carmin, Joseph, miner ...	2 Feb., 1870	M. Cassius	...	...	...	...	...	...	...	...	...	...	...	Depending.
18 Cumming, Richard C. W., miner	28 Feb., 1870	William Smith	...	...	...	...	...	...	...	...	...	...	...	Ditto.
19 Campbell, Kenneth R., contractor	27 Aug., 1870	Provisional Trustee	40 13 3	3 4 9	23 0 4	2 2 0	...	...	12 6 2	...	...	...	...	Closed.
20 Dolan, Owen, miner ...	8 Feb., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	No estate.
21 Dean, John Salmon, publican ...	19 June, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	Ditto.
22 Foss, William, butcher ...	28 June, 1870	F. C. Tabart	...	...	...	...	...	...	...	...	...	...	...	No report.
23 Faris, John, miner ...	1 Jan., 1871	Provisional Trustee	...	...	...	...	...	...	...	...	...	...	...	No estate.
24 Fraser, Daniel, miner ...	...	...	...	...	...	...	...	...	...	...	...	...	...	Lapsed.
25 Fitzsimmons, Christopher, publican	8 May, 1871	Ditto	10 0 0	0 16 0	...	1 8 0	...	...	7 16 0	...	...	...	...	Closed.
26 Godfrey, James, labourer ...	17 Sept., 1870	Ditto	57 0 0	4 11 2	29 14 4	22 14 6	...	...	...	...	...	...	...	Ditto.
27 Gibson, Thomas, innkeeper ...	23 Jan., 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	Ditto.
28 Green, Thomas, baker ...	27 April, 1871	Ditto	...	...	...	...	...	...	...	...	...	...	...	No estate.
29 Higgins, William, hotelkeeper ...	18 Jan., 1868	Ditto	223 10 0	17 15 0	37 4 8	40 11 6	...	...	96 0 0	31 18 10	Trustee	...	...	Depending.
30 Hackett, John, hotelkeeper ...	5 Mar., 1869	Ditto	40 18 0	3 5 6	10 12 6	8 9 6	...	...	18 10 6	...	...	...	...	Ditto.
31 Hearn, Henry, sawyer ...	1 Feb., 1870	William Gawn	...	...	...	...	...	...	...	...	...	...	...	Not reported.
32 Hankins, Edward, journalist	28 June, 1870	Ditto	...	...	...	...	...	...	...	...	...	...	...	Ditto.
33 Hanan, Denis, publican ...	2 July, 1870	Provisional Trustee	2 10 0	0 4 0	...	0 5 0	...	...	2 1 0	...	...	...	...	Closed.
34 Hutchison, David, carpenter ...	22 Feb., 1871	Ditto	26 0 0	1 13 7	...	1 2 5	...	...	23 4 0	...	...	...	...	Depending.

