

- 1837 Robson Robert and John Prudhoe Robson, of the town and co. of Newcastle upon Tyne, builders, cartwrights, and copartners; 1st Nov. at eleven, Bankrupt-room, Newcastle, to audit, and at twelve, further and final sep. div. of R. Robson
- 1841 Rogers Joseph, of Shrewsbury, co. Salop, hop dealer, brewer dlr. and ch.; 4th Nov. eleven, Guildhall, Shrewsbury, to audit, and at one, further div.
- 1840 Roskell William, of Liverpool, co. Lancaster, tailor and draper, dlr. and ch.; 2d Nov. eleven Clarendon-rooms, Liverpool, to audit, and at twelve, further div.
- 1833 Rowe James, commonly known as James Rowe the younger, of Devonport, co. Devon, tailor, dlr. and ch.; 8th Nov. one, London inn, Devonport, to audit, and at two, final div.
- 1842 Sanderson James, of Crawshaw Booth, co. Lancaster, cotton manufacturer, dlrs. and ch. 3d Nov. at one, Commissioners'-rooms, Manchester, div. and at two, to audit
- 1838 Scholes John, of Manchester and Denshaw-vale, calico printer, 5th Nov. ten, Commissioners'-rooms, Manchester—Audit
- 1840 Scott Joseph, of Manchester, paper dealer, 7th Nov. three, Commissioners'-rooms, Manchester—Audit
- 1840 Scott Joseph, of the town of Manchester, co. Lancaster, paper dealer, dlr and ch. 7th Nov. two, Commissioners'-rooms, Manchester—Dividend
- 1834 Shaw Richard, formerly of Stoke upon Trent, co Stafford, merchant, dlr and ch. 7th Nov ten, Castle, Newcastle under Lyme, to audit and at eleven final dividend
- 1841 Shepherd John Longman and Henry Drew, both of the town and co. of the town of Southampton, innkeepers, dlrs. and ch.; 2d Nov. two, Star hotel, Southampton, to audit, and at three, second and final joint div.
- 1841 Short George the younger, of Salisbury, co. Wilts, grocer, dlr. and ch.; 1st Nov. two, Three Swans, Salisbury—Audit and final div.
- 1842 Skipp George, of Hanley Castle, cider merchant, 4th Nov. at half-past ten, Crown, Worcester, to audit, and at eleven, (adj. Sept. 2)—Last exam.
- 1826 Slater John, Robert Bolton Wylde and James Slater, of Bradshaw, near Bolten le Moors, co. Lancaster, and of Clayton-mills, near Manchester, said co. blachers, calico printers, dlrs. and ch.; 1st Nov. at four, Swan, Bolton, sep. audits of Wylde and James Slater, and at five, sep. divs.
- 1839 Sloane John and John Whitty, both of Liverpool, co. Lancaster, hatters, dlrs. and ch.; 9th Nov. twelve, Clarendon-rooms, Liverpool, to audit, and at one, proof of debts, and final div.
- 1842 Smalley John, of Duxberry-mill, near Chorley, co. of Lancaster, corn miller, dlr. and ch.; 1st Nov. four, Commissioners'-rooms, Bolton—Audit and div.
- 1840 Smith John, of Thorne, co. York, draper, grocer, dlr. and ch., 4th Nov. eleven, Guildhall, Doncaster—Audit and further and final div.
- 1842 Smith Edward, of the town and co. of the town of Southampton, grocer, dlr. and ch. 2d Nov. at two, George, Southampton—Audit and final div.
- 1838 Smith William, of Thurmaston, co. of Leicester, sock manuf. dlr. and ch. 2d Nov. eleven, Castle of Leicester, Leicester—Audit and div.
- 1841 Smith and co. of Cheltenham and Liverpool, tailors, 2d Nov. twelve, Royal hotel, Cheltenham—Audit

- has a great deal of business in the County
- 1842 Stanway George, of Stoke upon Trent, co. Stafford, confectioner, grocer, general provision dealer, and ch.; 2d Nov. ten, Castle hotel, Newcastle under Lyme, to audit, and at twelve, dividend
- 1842 Stephenson George, of Beverley, co. York, grocer and seeds man, dlr. and ch.; 8th Nov. eleven, George, Hull, to audit, and at twelve, div.
- 1841 Stuttard James, John Stuttard, Henry Stuttard, and Thomas Stuttard, of Manchester, co. Lancaster, and of Clitheroe, in said co. cotton manufacturers, dlrs. ch. and copartners, carrying on business under the firm of Stuttard, Brothers, and co. 3d Nov. ten, Commissioners'-rooms, Manchester, to audit, and at eleven, div.
- 1839 Taylor John, of Hedon in Holderness, co. York, corn, coal and lime merchant, dlr. and ch.; 1st Nov. one, George, Hull, to audit, and at two, div.
- 1842 Thomas Margaret, of Manchester, innkeeper, 2d Nov. eleven, Commissioners'-rooms, Manchester—Audit
- 1839 Tenant George, of Wigan, co of Lancaster, maltster, corn merchant, dlr and ch. surviving partner of Richard Tenant, of Wigan aforesaid, maltster and corn merchant, deceased, 10th Nov. three, Swan, Bolton, to audit, and at four, div
- 1842 Thompson Benjamin, of Wylam, co. Northumberland, and of the town and co. of Newcastle upon Tyne, iron manufacturer, banker, ship and freight insurer, underwriter, dlr. and ch.; 2d Nov. eleven, Bankrupt-room, Newcastle, to audit, and at twelve, first and final div.
- 1842 Thompson George Annesley and Benjamin James Thompson, of Wylam, co Northumberland, ironmasters, ironfounders, and engine manufacturers, dlrs and ch. and copartners, carrying on trade at Wylam, under the firm of Thompson, Brothers, 3d Nov. two (no place of meeting stated) further joint audit, and sep of G A T. and at three, further and final sep div of G A Thompson
- 1842 Thorpe William, of Goole, mason, 1st Nov. eleven, Town-hall, Doncaster—Audit
- 1842 Tili Edward, of the pa of St. Swithin, city Worcester, butcher, dlr and ch. 3d Nov. twelve, Greyhound, Worcester, to audit, and at one, div
- 1841 Tovey Robert, of the city and co. of Bristol, pawnbroker, dlr. and ch. 1st Nov. two, Commercial-rooms, Bristol, further div.
- 1842 Walker Henry Matthew and Thomas Casson, trading in copartnership together at Manchester, co. Lancaster, under the firm of Walker and Casson, and at Wakefield, co. York, under the firm of Casson and Walker, as corn factors and maltsters, dlrs. and ch.; 1st Nov. one, Commissioners'-rooms, Leeds, joint and sep. audits, and at two, sep. divs.
- 1842 Wallace Thomas, of Pentwyn Iron Works, grocer, 25th Oct. twelve, Westgate, hotel, Newport—Last exam.
- 1842 Wallace and Byers, of Blackburn, cloth manufacturers, 4th Nov. one, Town-hall, Preston (adj. Jan. 18)—Last exam. of Byers
- 1839 Waller Thomas, Samuel Waller, Thomas Waller the ynger. William Waller, and Ralph Knowles Waller, of Manchester, co Lancaster, cotton spinners, manufacturers, dlrs ch and copartners, 8th Nov. one, Commissioners'-rooms, Manchester, to audit, and at two, further div
- 1840 Walton John Sanders, of Northallerton, co of York, money scrivener, 3d Nov at eleven, Golden Lion, Northallerton, to audit and at one further dividend

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Texts.