satisfaction. And this principle has been applied in all such cases, as well under the peculiar circumstances, in the life-time as after

all the claims; and that the heirs of Harriet Bennett and John W. Blake have filed the same plea and objection to all the claims, except that of the complainant.

On the 23d of December, 1836, the defendants Reynolds and wife, Edward R. Gibson, Fayette Gibson, the heirs of Harriet Bennett, the heirs of John W. Blake, and the devisees of Lloyd, relied on the Act of Limitations, laches and lapse of time, against claim No. 7. On the 22d of July, 1836, the defendants Reynolds and wife, relied on the Act of Limitations against claim No. 2. On the 11th of February, 1837, the defendant Rebecca Gibson relied on the Act of Limitations against claims No. 2 and 7. On the 16th of May, 1839, the defendants Clara Tilton and the heirs of Harriet Bennett, relied on the Act of Limitations against claims No. 2, 7 and 8. On the 8th of February, 1840, the defendant the Farmers Bank, relied on the Act of Limitations, laches, and lapse of time, against claims No. 2, 3, 4, 5, 7, 8, 9 and 10; and required, that the same should be fully proved. On the 25th of February, 1840, the defendants Sheets and wife, and the heirs of John W. Blake, and of Harriet Bennett, relied on the Act of Limitations against claims No. 2, 3, 4, 5, 6, 7, 8, 9 and 10; and Sheets and wife, at the same time, relied on the Act of Limitations against claim No. 1. On the 16th of September, 1840, the defendants James Tilton and wife, relied on the Act of Limitations against claims No. 2, 3, 4, 5, 6, 7, 8, 9 and 10. On the 19th of October, 1840, Lloyd's devisee relied on the Act of Limitations against claims No. 2, 3, 4, 5, 6, 7, 8, 9 and 10; and also required full proof thereof.

On the 3d of November, 1840, the defendant the bank, excepted to the claims of Lloyd and Blake, grounded on their alleged payment of debts due by the deceased, as having no just foundation; and as being barred by the Act of Limitations. And on the same day the plaintiff excepted, in like manner, and also relied on the Act of Limitations against claims No. 2, 3, 4, 5, 7, 8, 9 and 10.

On the 11th of July, 1840, the heirs of Harriet Bennett and of John W. Blake, excepted to the report of the auditor; 1. That the claims to which they have objected have not been rejected. 2. That in the said report he has assumed two valuations of the real estate, neither of which is based on sufficient testimony. 3. That he has assumed as the basis of valuation the estimate made many years ago; whereas, it ought to be taken as of its present value. 4th. That having assumed as the basis of value an estimate made many years ago, he has reduced the estimate to make it correspond with the difference between the estimate of Marengo and the sum for which it actually sold: whereas, different causes may have operated to increase or diminish in equal or less degree the value of each piece of property; and the assumption is without proper evidence to sustain it. 5th. That he has not shewn what deduction ought to be made from the claim of the complainant in consequence of the plea of limitations, set up and allowed, of Clara Tilton and James Tilton. 6th. That he has not shewn what part of the claim of McCormick the plaintiff, as against the heirs of Gibson, rests upon the ground of substitution; and what part of the portion of the said claim to be paid by these defendants they ought to be relieved from, under the opinion of the Court of Appeals, in consequence of a failure of proof as to the claims paid out of the personal estate, in whose place a substitution on the part of McCormick is sought to be established. 7th. That the said report is not complete and full, and does not shew the liabilities of any por-