say * the 31st of December, 1823. The only objection to this part of the claim is, that no vouchers are exhibited to sustain it. **647**

He next claims for amount of a draft supposed to have been drawn by the claimant on Alexander Mitchell, in favor of Richard Caton, at six months, for $2,500; which is charged to him in day-book, folio 93. The books appear to have been made up some time after the transactions recorded had taken place; and by an accountant who does not seem to have had any personal knowledge of the affairs of the company. And immediately after the entry, the accountant adds this memorandum. "There is some doubt as to the correctness of the dft. of $2,500 being ch'd as above; but neither Mr. C. nor Mr. M. seem to be prepared to explain the transaction; therefore, it is deemed advisable to make this entry for the present, with the advice of Mr. C. to be investigated in future." As the proposed investigation has never taken place, and as no explanation has been made to the auditor, it is submitted, that the claimant is entitled to be relieved from this charge.

The third error charged is for the amount of Snelling and Mason's acceptances of the claimant's drafts for $940 and $650, entered in day-book, folio 69; which is supposed to be a double entry for the proceeds of the first acceptance, entered in folio 23, for $931; and of the second entered in folio 25, $518.10. The auditor thinks those entries relate to the same transactions. But in folio 22, there is a cross entry for the proceeds of the first acceptance; and in folio 25, there is a cross entry for the proceeds of the second acceptance; which neutralize the former entries in folios 23 and 25, and leave the claimant chargeable only with the nominal amount of the acceptances as charged in folio 69. The transaction appears to be as follows. The company had consigned a parcel of alum to Snelling and Mason of New York; and, in anticipation of sales, the claimant drew the bills in question on Snelling and Mason in favor of Alexander Mitchell; who discounted the same, and remitted certain sums, as the proceeds thereof, to the claimant at Philadelphia, with the sum so remitted he is chargeable, but with nothing more. The auditor, therefore, thinks the error consists in charging the claimant with the nominal amount of his drafts, $1,590, instead of the sums remitted to him as the proceeds thereof, $1,449.10.

The fourth error is for amount of account of I. and A. and W. B. Post, $195.51; as of the 9th of December, 1820, charged in * day-book, folio 99. As the articles included in this account, from their nature, and from the entries on the books, appear to have come to the use of the company, the claimant seems to have been improperly charged as between Messrs. Post **648**