

F. Mayer, has not yet been adjusted. He is therefore unable to state an account with the trustees.

After this report of the auditor was filed the plaintiffs excepted to it; because it allowed the claims of Robert Oliver, Charles Carroll, Eli Balderson, and James Neilson, who have in truth no claim whatever, legal or equitable, against the estate of the Cape Sable Company; because their claims, if any they have, are not sustained by any proof; and because each and all of them is and are barred by the Statute of Limitations. And the defendants excepted to it, because it did not charge to P. G. Lechleitner the sum of \$17,000, borrowed by the Cape Sable Company for him by the resolve of the 4th of February, 1822, and to him advanced.

The defendant Robert Oliver excepted to this report. First. Because it did not award to him, as a judgment creditor, a satisfaction in preference to all others. Second. Because the claims of James Neilson, No. 6; of Leonard Foreman, No. 7; of Benjamin Welsh, No. 8; of Hugh Miller, No. 9; of James A. Sangston, No. 10; of Eli Balderson, No. 11; of Mary Mullen, No. 12; of Edme Ducatel & Sons, No. 13; of Gerard Troost, No. 14; and of Philip G. Lechleitner, No. 15 and 16; are not sufficiently proved; and are barred by the Act of Limitations. Thirdly. Because the claims of Troost and Lechleitner are without any foundation in law or equity. Fourthly. Because the claimants of Troost and Lechleitner were partners with the Cape Sable Company; and as such, not only not entitled to be allowed any thing, but are personally

651 * responsible to this exceptant Robert Oliver. And, lastly, Because the Cape Sable Company cannot be held liable for the claim of James Neilson, No. 6, until it shall have been proved that P. G. Lechleitner and G. Troost are insolvent, which has not been shewn and is not the fact.

The defendant Charles Carroll excepted to this report. First. Because it does not award to him, as a judgment creditor, whose claims are No. 2, 3, 4 and 5, a preference to all other claims. Secondly. Because it should have allowed no other claims than that of Robert Oliver No. 1, and that of this exceptant. Thirdly. Because it allows the claim of P. G. Lechleitner, No. 15 and 16, when, in fact, he is largely indebted to the Cape Sable Company. Fourthly. Because P. G. Lechleitner is not charged with many, and large sums of money, that appear from the proceedings to be due from him to the Cape Sable Company. Fifthly. Because it does not allow the judgments marked as claims No. 1, 2, 3, 4, and 5.

Philip G. Lechleitner for himself, and on behalf of J. J. Vanderkemp, executor of Paul Busti, excepts to this report. First. Because it is wrong in admitting the claim of Robert Oliver as a *bona fide* and regular judgment. Secondly. Because Oliver's claim is altogether inadmissible, as an equitable claim, or as that of a gene-