

for a settlement, and reserving the equities of the parties as to the distribution of the net proceeds of sale. On the 21st October, 1845, after much proof had been taken, the special auditor filed his report, in which he assumed, that the partnership was insolvent in 1825, at the death of Hayes, and was closed at that period, and not afterwards continued; and that the complainant Mrs. Goodburn was entitled from that time to the 8th December, 1841, to interest on one-third of Samuel Hayes' interest in the property, estimating its value by testimony taken under the first commission. Various exceptions were taken to this report, both by the complainants and the defendants, and on the 19th January, 1846, the Chancellor (BLAND) passed the following order:

“Ordered, that this case be, and the same is hereby again referred to the said special auditor, with directions to restate the accounts from the pleadings and proofs now in the case, and from such other proof as may be laid before him. It must be recollected, that the persons of whom the partnership in the proceedings mentioned, has been constituted, are to be considered as having been endowed with two separate legal capacities; first, with that of an associated conventional capacity as a partnership; and, secondly, with that of a natural capacity belonging to them as individuals. And that as the social artificial capacity of a partnership is entirely distinct from the natural capacity of each individual; and as each legal capacity stands in all cases as a distinct person, these two capacities of these parties must be carefully observed, and treated throughout this case, as distinct persons in respect to all property belonging to the partnership, and so long as such property may be so held, or be continued under the control of this court in this suit. The accounts are to commence with the original formation of the partnership, and to be brought down through all its mutations, by any changes of the persons by whom it was constituted, unto its final dissolution by the decree of the thirty-first day of August, in the year eighteen-hundred and forty-one. The partnership might have been treated as having been terminated by the death of Samuel Hayes, deceased; but his repre-