justly chargeable with the sum of \$500, with interest thereon, from the 16th of August, 1839, paid to the Farmers' Bank of Maryland, in satisfaction of the note given to meet the subscription to stock in the Annapolis and Elk Ridge Railroad Company, and the propriety of so charging the complainant is not understood to be disputed, though it is urged, that the defendant, by the form in which he has presented the claim in his answer, has precluded himself from insisting on it. Having read this part of the answer with much care, the complainant's construction of it does not appear to be the true one. appears to me, that the answer, in effect, charges the complainant with having obtained a double credit for the said sum of \$500 in his cash account, whilst he charges himself but once with that sum, though he received it twice; first, upon the note discounted at the Bank, and secondly, upon Heigham's order on the Railroad Company. The Auditor reports. that the complainant is properly chargeable with this sum, and in this conclusion I concur.

22d. In this paragraph of the amended answer, the defendant insists, that complainant should be charged with various sums of money, paid away and expended by him, in connexion with the proposed establishment of a Bank, and for tavern bills, travelling expenses, and for newspapers, &c., not at all connected with the business of the Company, and for which the Company was in no wise bound or liable. And the answer exhibits two papers, marked A A, No. 5 and A A, No. 6. showing the amounts and dates of the sums so expended. And this part of the answer, furthermore, insists, that complainant is justly chargeable for house-rent, and for some other small matters, not particularly enumerated. The Auditor reports, that no evidence has been offered to show that the Company ever authorized any action in reference to the establishment of a Bank, and I have been unable to discover any; I am, therefore, of opinion, that the complainant should be charged with such sums of the funds of the defendant as he expended in the steps taken by him to establish the Bank, but I do not think he is chargeable with travelling expenses, news-