

cumulative, and cannot have the effect to overcome the mass of proof upon which the judgment of the Court was founded, and upon which it came to the conclusion, that the expenditure on account of the furnace was to be regarded for all substantial purposes as a Company expenditure, and the furnace itself as Company property. The judgment and order of the Court, therefore, upon this point, remain unchanged.

24th. No new evidence has been taken in regard to what would be a proper allowance to the complainant for entertaining the proprietors and others at the factory, and hence the former decision of this Court upon that subject must stand.

25th. It has already been said that the complainant is justly chargeable with the sum of \$2,353 33, stated in account J J, as having been paid to Herbert and Worthington for land, after deducting therefrom the sum of \$590, claimed in the bill to have been paid out of the complainant's own moneys. Upon this subject, the Auditor reports that it would seem that the defendant received from the land  $327\frac{1}{2}$  cords of wood, after the purchase by Lansdale (being of Herbert's land), and he submits whether the complainant should not be credited with the value thereof, to be determined hereafter. And with regard to the land purchased from Worthington, the Auditor says it is in proof that on two several occasions rent was received for it and paid into the store, though it is denied that any agent of the Company was authorized to receive such rent, or to treat the land as the property of the defendant. It has been urged, as it seemed to me at the time, with great force, that as no claim on account of this wood, or for those rents, was asserted in the bill, that the complainant could not be credited in respect of either, but upon reflection, I have come to a different conclusion. The aim of the bill was to get rid entirely of this charge, upon the ground that the lands were purchased by the complainant as agent for the Company, with the concurrence and under the direction of stockholders owning more than a major part of the stock, and therefore no complaint was made, or could consistently be made, with respect to wood or rents taken and received by the defendant, from and for the use of