

ferred to the Auditor with directions to state a *final account* distributing the entire fund among the parties entitled according to their rights as therein decided.

As has already been said, it is not in conformity with the practice of this court, nor as I conceive consistent with the justice of the case, when the fund has not been parted with to exclude the claims of creditors who had not come in at the period of the passage of such an order. So long as the money is under the court's control, no creditor will be shut out who has not had an opportunity of establishing his claim, and therefore it is that I am of opinion that the creditors who have come in since the date of that order, are entitled to have their claims examined and passed upon unprejudiced thereby or by any previous order of the court. But I do not think it would be compatible with the due administration of justice and the rights of the other creditors to give further time for the production of evidence in support of claims not now sufficiently proved.

The order of the 10th of January in express terms directed the Auditor to state a *final account*, and it must be presumed that all the creditors, as well those whose claims had then been filed as those who have come in subsequently were aware of the nature of that order, and of the necessity of fortifying their claims by the requisite evidence. And not only were they by the terms of this order notified that the account was to be a final one, but the nature and kind of proof necessary to establish their claim was plainly indicated in the former opinions of this court.

The rejection of claim No. 30 is approved of, as is also the rejection of claims numbered 31, 32, 33, 34, 35, 36, 37, 38, 67, 69, 70, 71, 72, 68, 73, 74.

The Auditor states that claims numbered 42, 54, 55, 56, 57, 64, 65, and 66, were drawn in blank, and neither the names of Hancock and Mann nor of Dawson and Norwood appear upon them, and that Nos. 43, 46, 47, 49, and 59 are drawn in blank or in favor of Hancock and Mann, and by them endorsed, but the counter notes of Dawson and Norwood have not been filed and collaterals appear to have been given for them which he submits should be accounted for. My opinion is, that claims