

ship, is founded upon the supposed discrepancies in the statements furnished by him to the complainants of its condition. It is alleged that he has given statements professing to show the indebtedness of the firm, which, whether from design or carelessness, are so grossly inaccurate that no confidence can be reposed in him.

It appears that very shortly after the death of Samuel House, Sr., the complainant, Walker, called on the defendant for a statement of the condition of the partnership, and upon being informed that it would not just then be very convenient to furnish it, he said he would be satisfied with a rough statement. Upon this a statement was made out, professing to give the amount of claims against the firm up to the 1st of January, 1848, the period of the death of Samuel House. According to this statement, which gives the names of the creditors in initials, the indebtedness of the firm amounted to \$31,681 38. This statement, which is filed as an exhibit with the bill and marked C., being, as alleged in the answer, found to be inaccurate, owing to the cause therein assigned, another paper was prepared and marked as defendant's exhibit, W. A. H., No. 2, giving a list of other claims against the firm up to the same date, to wit, the 1st of January, 1848, amounting to \$8,334 61, making an aggregate of indebtedness of \$40,015 99. Subsequently, about the 12th of April last, the defendant gave the complainant another statement of the indebtedness of the firm, in which the names in full of the creditors are given, and amounting to \$31,255 92. In this statement, filed as exhibit (B.) with the bill, are many items of indebtedness not to be found in either of the other statements, and it is contended by complainant's counsel that the items not so embraced in the previous statements are distinct and independent debts, and show the firm to be indebted to an amount greatly exceeding the first representation of its condition.

It is stated in the answer of the defendant in the reply to an interrogatory of the bill, and appears by his exhibit, W. A. H., No. 5, that the sums paid by the defendant since the death of Samuel House, up to the 3d May last, amounted to \$27,775 35,