

and that to enable him to do this he was compelled to borrow, in various modes and from various persons, upon his own personal credit, nearly \$15,000. The receipts from partnership assets and the cash on hand at the death of Samuel House being only \$13,383 34. Hence it follows that though the creditors of the firm have been paid to an amount exceeding \$27,000, this has been accomplished, if the answer and exhibits are to be relied upon, upon the individual credit of the surviving partner to the amount stated above, and that he, in respect of these advances, was entitled to be substituted as a creditor of the firm in the place of the original creditors who had been paid by means raised upon his credit.

When comparing the statement of the debts of the firm which have been paid by the defendant with the papers marked C. and W. A. H., No. 2, it will be found that a very large amount of the claims embraced in these two papers have been paid, and consequently when the statement of the liabilities of the firm marked (B.) was prepared on the 12th of April last, the names of the creditors whose claims were embraced in the previous statements, and who had been paid, do not appear. But the paper marked B., although it did not contain the names of the creditors mentioned in paper C. and W. A. H., No. 2, who had been in the interval, between the 1st of January and the 12th of April last, does, as is alleged in the answer, contain the names of those parties from whom the defendant had borrowed the means to pay claims against the firm so much exceeding the amount which had been realized from its assets. If this statement is true, and the exhibits filed with the answer and the proof of O'Donnell support it, then the items of indebtedness embraced in exhibit (B.) and which are not to be found in exhibits C. and W. A. H., No. 2, are not new and distinct items of indebtedness, but these new creditors whose names are contained in exhibit (B.) merely take the place of the old creditors whose claims were paid by means procured from them. There was some irregularity, it is true, in putting down the names of the parties from whom the defendant had borrowed money and notes, as creditors of the firm. They were in truth creditors of the sur-