land, and there, in the year 1810, purchased of sundry persons goods to the amount of about \$67,000; and, to secure the payment for them, drew bills in favour of those from whom he purchased, on William & John Bell & Co. which they accepted; that some time after, William Bell died, and John Bell, by a letter of the 10th November, 1810, informed Heyland, that, in consequence of the death of his partner and other circumstances, his late firm had become somewhat deranged, and that he had made over all the amount due by him for those acceptances to Hugh Thompson of the city of Baltimore, which he was requested to notice, and to account with Thompson accordingly. In consequence of which, on the 20th of November, 1810, Heyland entered into an agreement, by which he bound himself to Thompson to the amount of what he should owe to the firm of William & John Bell & Co., on account of their acceptances on his behalf, or otherwise, on the fate of those acceptances being known in this country. But, not being entirely satisfied with this arrangement, Heyland and Thompson, on the 8th of January, 1811, made and executed the following agreement:-

"Whereas Marcus Heyland, of the city of Baltimore, merchant, being indebted unto divers persons in England, for goods and merchandise purchased of them, heretofore drew certain bills of exchange in favour of those persons respectively, upon the house of William & John Bell & Co., merchants of London, to amount of sixteen thousand pounds, sterling money, or thereabouts; which bills it is believed have been accepted, but the periods for their payment not having yet arrived, it is not known whether the said bills will, or will not, be paid at maturity. And whereas John Bell, of Petersburg, in the State of Virginia, merchant, one of the persons composing the aforesaid house of William & John Bell & Co., by his letters in behalf of himself and of his aforesaid house, bearing date at Petersburg aforesaid, the tenth day of November last, and addressed to the said Marcus Heyland, stating that he had transferred and made over all the amount due by the said Heyland for the goods which the said house of William & John Bell & Co. accepted to pay on his account, to Hugh Thompson of the city of Baltimore, merchant,-did request the said Marcus Heyland to notice the same, and to account with the said Hugh Thompson, therefor, accordingly: thereby stipulating that his, the said Hugh Thompson's, receipts or discharges of any kind should be valid against the said John Bell, or the house of William & John