

costs; (*f*) on which costs, as a separate claim, no interest would be allowed. (*g*) But here, as our acts of assembly have not made

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including interest as aforesaid. That the difference in the accounts Nos. 1 and 2, arises from the complainant's turning the account into tobacco, when tobacco was very low, and from some charges in the proved accounts, which do not appear in the books exhibited to the auditor, and from some other small mistakes in their settlements.

To this report of the auditor, Jacob Pattison, the executor of the original plaintiff, excepted; 1st, for that the auditor hath only allowed the price of 30s. current money, per cwt. for tobacco, when the current price of that article, at this time, is from £3 to £3 10s. current money, per hundred. And inasmuch as the debt is due, and payable in tobacco, the rules of justice require that a full equivalent in money should be allowed on the same being commuted and changed into money; 2d, for that the same is erroneous and incorrect in the following particulars: 1, for that the auditor hath paid no regard to the settlement between James Pattison and Alexander Frazier, deceased, which took place on the 3d January, 1788, when the said Frazier gave the said Pattison his bond, as stated in account No. 1, and which said bond was a final adjustment between them of all out-standing transactions, and the same ought not to be unravelled, unless for errors; 2, for that the said auditor, in extending the tobacco, which is the real debt due, hath only allowed 30s. per hundred at this time, when the current price of tobacco is from £3 to £3 10s. per cwt.

28th November, 1797.—HANSON, Chancellor.—The Chancellor proceeded to consider the exceptions of James Pattison's executors to the report of the auditor, relative to the said Pattison's claim against the deceased.

The auditor has stated the account in two ways. In one he has charged the articles on each side, from the beginning, without regard to a bond for tobacco, given, as it is alleged, on a settlement of accounts between Pattison and Frazier, up to the date of the bond. In the other, he has begun with the said bond, and then added the subsequent articles.

It is material, perhaps, that no exception is taken on the part of the creditors in general, or of the heir. This being the case, and there being no allegation of fraud, or even error in taking the said bond, the Chancellor conceives that he cannot do otherwise than adopt that account in which Frazier is charged with the amount of the bond.

The exception relative to the price of tobacco appears to the Chancellor unreasonable. All sales, under decrees for the payment of debts, are directed to be made for money; and it has been the practice of this court to direct the auditor to state the claims of all creditors, exhibited to the Chancellor, up to the day of the sale of the property on credit, in order that the interest to be paid by the purchaser, and the interest due to the creditors, may run from the same day. There appeared to the Chancellor no other method of avoiding perplexity. Debts due in tobacco have always been reduced to money at the price tobacco bore on that day. For, if the money to arise from the sale were already deposited in court for the benefit of the creditors, they would receive just so much as the tobacco due to them would be then worth; and it were better for them to receive the money at once, than receive the tobacco, and have the trouble, expense, and risk of converting it into cash. Well,

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(*f*) *Bodily v. Billamy*, 2 Burr. 1094; *Bickham v. Cross*, 2 Ves. 471; *De Tastet v. Rucker*, 4 Exch. Rep. 156.—(*g*) 14 Vin. Abr. 458; *Gordon v. Trail*, 3 Exch. Rep. 391.