

the costs a part of that judgment debt upon which subsequent interest is to be computed until paid, no interest has been allowed

but as the money is not deposited, the claims are to bear interest, which is discharged with the interest paid by the purchaser.

This practice appears to the Chancellor unexceptionable. It is a principle of this court, that the amount of a claim here liquidated shall bear interest from the time of its liquidation. Is it not proper, then, that there be one day for the liquidation of all the claims against one estate? What day can be so proper as that from which the purchasers are chargeable with interest? Can it be conceived, that a tobacco debt is never to be liquidated until the money is brought into court? If that were the case, it would be impossible to ascertain the dividends of an insolvent estate until the money should be actually brought in. Would not great inconvenience be the result? Can it be conceived right, on any ground, that the value of the tobacco debt, which must at last be discharged in money, be subject to fluctuation until the time of actual payment? Is it not consistent with the spirit of this court, that one general rule should govern, so far as general rules can govern, all the cases of this kind, as well as of every other? And what general rule could be more just, with respect to tobacco claims, than the rule adopted, *viz.* that the day of sale shall be the day for adjusting the claims, the day to which interest shall be calculated, and on which the whole claim shall be consolidated with principal; the day on which the value of the tobacco, wheat, or other article, due from the deceased shall be inquired into? It is intimated that the commutation of money into tobacco is a fair speculation, &c. Suppose, then, that tobacco, since the day of sale, had fallen in price, would it appear just that the claim should be curtailed on that account, after it had been once ascertained?

On the whole, it appears to the Chancellor that the account No. 1, returned by the auditor, and not excepted against by the creditors or heir, allows the aforesaid executors as much as they can in reason claim. It is, therefore, adjudged and *Ordered*, that the said account be admitted, and that the exceptions of the said executors be overruled.

After which, the case was again brought before the court for further directions as to the claim of John A. Frazier.

28th December, 1798.—HANSON, *Chancellor*.—*Ordered*, that the Chancellor will, on the first day of March next, decide on the claim of John A. Frazier against the estate of Alexander Frazier; and that depositions, taken before any judge or justice, on two days notice, shall be received as evidence on hearing of the said claim. The objections against the said claim being made by James Pattison's executor, the parties to the dispute are considered to be Jacob Pattison, the said executor, and the said John A. Frazier.

Without taking any testimony under this order, the claim was afterwards brought before the court upon the proceedings and proofs in the case.

13th August, 1799.—HANSON, *Chancellor*.—This is an account drawn up by the claimant's solicitor, and not sworn to by the claimant, as unquestionably it ought to have been, if it was expected to be passed. His death has now made it impossible to have such an oath, and the solicitor relies on the testimony obtained on a commission between James Pattison and the said claimant, which issued for a purpose very different from that of trying the justice of this claim. The Chancellor heretofore delayed his decision, in order that the persons interested against the claim might have an opportunity of obtaining proofs; but no evidence hath been since obtained