claim No. 1. The auditor reports, that those claims are also allowed as bona fide judgments.

The solicitor for Robert Oliver has instructed the auditor to allow claim No. 1, a preference over all other claims against said estate. And the solicitor for Charles Carroll insists, that No. 2, 3, 4 and 5, are to have preference over claim No. 1, and all other claims. The auditor is unable from the evidence now before him to determine this question of priority.

The said Philip G. Lechleitner has also relied on similar exceptions to claim No. 6; the claim of James Neilson, deceased. And the defendant Robert Oliver has, by endorsement on the said claim, objected, that the same is not due, and also, that it was barred by the act of limitations. As to the sum of \$393 66, the principal and interest of Philip G. Lechleitner's note to and endorsed by Richard Caton, the said claim is destitute of proof; as there is no evidence to connect the said note with the transactions of the company. The residue of the claim is for the amount of two bills of said Lechleitner's, and one Gerard Troost on Alexander Mitchell, in favour of Richard Caton, and by the latter endorsed; which bills profess to be on account of The Alum and Copperas Company; or, as it is supposed, of The Cape Sable Company. those bills is annexed a copy of a bill of sale, by said Lechleitner and Troost, to James Neilson and Rosewell L. Colt, of all the grantor's interest in The Alum and Copperas Works at Cape Sable under their contract with The Cape Sable Company, in trust, amongst other things, to secure the payment of the sum of five thousand dollars due to said James Neilson, on certain promissory notes of said Lechleitner and Troost, endorsed by said Richard Caton, and Alexander Mitchell as agent of the said company, and discounted for said Lechleitner and Troost, to enable them to carry on The Alum and Copperas Works at Cape Sable; and also all other debts which are or may be contracted by said Caton or Mitchell, or to which they or either of them may be a party bound by accepting, or endorsing, or otherwise for the use of said Lechleitner and Troost.

The auditor finds, that said Mitchell, Lechleitner and Troost, as agents, were in the habit of drawing, endorsing and accepting bills and notes on account of The Cape Sable Company, and that in the ledger book of the company, folio 8, the said James Neilson is made a creditor for amount of the said two bills. The last entry, in relation to these bills, is of the 31st of December, 1823. But the