responsible to this exceptant Robert Oliver. And, lastly, Because The Cape Sable Company cannot be held liable for the claim of James Neilson, No. 6, until it shall have been proved that P. G. Lechleitner and G. Troost are insolvent, which has not been shewn and is not the fact.

The defendant Charles Carroll excepted to this report. First. Because it does not award to him, as a judgment creditor, whose claims are No. 2, 3, 4 and 5, a preference to all other claims. Secondly. Because it should have allowed no other claims than that of Robert Oliver, No. 1, and that of this exceptant. Thirdly. Because it allows the claim of P. G. Lechleitner, No. 15 and 16, when, in fact, he is largely indebted to The Cape Sable Company. Fourthly. Because P. G. Lechleitner is not charged with many, and large sums of money, that appear from the proceedings to be due from him to The Cape Sable Company. Fifthly. Because it does not allow the judgments marked as claims No. 1, 2, 3, 4 and 5.

Philip G. Lechleitner for himself, and on behalf of J. J. Vanderkemp, executor of Paul Busti, excepts to this report. First. Because it is wrong in admitting the claim of Robert Oliver as a bona fide and regular judgment. Secondly. Because Oliver's claim is altogether inadmissible, as an equitable claim, or as that of a general creditor; is unsustained by any evidence; and is barred by the statute of limitations. Thirdly. Because Carroll's claim is not sustained by any evidence; is not admissible as a bona fide and regular judgment claim; or as that of an equitable or of a general creditor; and is barred by the statute of limitations. Fourthly. Because the claims of Eli Balderson and James Neilson are unsupported by any evidence; and are barred by the statute of limitations. Fifthly. Because it has rejected from his claim, No. 16. the items designated as expenditures since the last entry in The Cape Sable Company's books of December 31st, 1828; and also those designated as the third, sixth, seventh, and eighth, or last errors claimed by him to be corrected; and insists, that the amount of capital, additional capital, and negro capital, ought to be deducted from the amount of his claim. Sixthly. Because it insists. that the assignment to James Neilson and Rosewell L. Colt by this exceptant, entitles Neilson's claim to be paid out of this exceptant's claim, No. 16, in preference to Paul Busti. Seventhly. Because it ought to have allowed his claim absolutely and fully as he has stated it, and without any reservation or deduction. And