eighthly, Because it declares, that Lechleitner and Troost are not respectively, or in any way to be considered as partners of The Cape Sable Company, or of the persons composing the association incorporated as The Cape Sable Company; or that any agreement of them, or either of them exists as stated.

Leonard Foreman, Benjamin Welsh, and James A. Sangston, rely on the first, second, third, and fourth exceptions of Lechleitner; and aver, that their respective claims are fully proved, and are not barred by the statute of limitations.

Gerard Troost relies on the first, second, third, fourth, and eighth exceptions of P. G. Lechleitner; and also excepts to it, because it insists, that his claim ought to be lessened by any deduction for capital, additional capital, or negro capital; and because of its denying the sufficiency of his vouchers fully to sustain his claim.

And William O'Hara also excepted to this report, other than so much of it as relates to the judgment claims. First. Because they are not proved according to law. Secondly. Because they never had any legal existence. Thirdly. Because they are barred by limitations. And he also relies on all the objections made by the auditor against the claims therein mentioned.

The claim of *Philip G. Lechleitner* for an allowance out of the proceeds of sale for certain fixtures to which he asserted a right, and which were included with the property sold, having been referred to arbitration, the arbitrators returned an award; which, by an order passed on the 27th of April, 1831, was finally ratified and confirmed.

After which the auditor made another report, bearing date on the 19th of May, 1831, in which he says, that he had, at the instance of William O'Hara, stated an account between the trustees and the estate of The Cape Sable Company, whereby the proceeds of sale are applied to the payment of the trustees' allowance for commissions, the costs of this suit, the claim of William O'Hara for poundage fees, as directed by the order of the 15th of December, 1828, on \$26,410, the appraised value of the personal estate taken in execution at seven and a half per cent. on \$26 67, and three per cent. on the residue. And on \$432 87, the balance, as feel estate, at three-fourths per cent.; amounting to \$796 75; with \$7 26 costs of his petition; and the sums awarded to Philip G. Lechleitner, leaving an unappropriated balance of \$20,164 98. But although the whole of P. G. Lechleitner's claim, as adjusted