

On the 30th of April, 1829, the auditor filed a report, in which he stated that he had examined all the proceedings and had stated all the claims filed against the estate of *Thomas Tongue*, deceased; and also an account between the said estate and the trustee, in which the proceeds of sale were applied to the trustee's expenses, the allowance to the widow in lieu of the trustee's commissions, the costs of suit, and dividends on all the claims which had been then exhibited. That claims No. 4, 7, 8, 21, 50, 52, 61, 72, 86, 87, 92, 101, 114, 115, 117, and 124, were not proved agreeably to the act of 1798, ch. 101. That the affidavits annexed to claims No. 5, 41, 56, 58, 86, 91, and 119, admit claims in bar, the amount of which, however, were not stated. That the defendants had filed a copy of the list of debts due to the deceased which was returned by his administrator to the Orphans Court; and from that list it appeared that there were accounts which ought to be discounted in bar of claims No. 1, 2, 3, 4, 8, 22, 29, 31, 35, 39, 42, 43, 49, 57, 87 and 101. That claim No. 47 appeared to be for cash paid the deceased in discharge of a note given by the present claimant to the deceased; and was, therefore, clearly inadmissible. That claim No. 52 was the joint note of the deceased, and one *T. T. McPherson*. A moiety only of which should be allowed, unless evidence should be furnished of the insolvency of *McPherson*; or that he was a surety for the deceased. That claim No. 90 was the single bill of the deceased and *John Collinson*, and liable to a similar objection. That claims No. 67, 68, 69 and 70, were for the deceased's drafts on *B. D. & R. Mullikin*, and accepted by them. No proof had been exhibited of the insolvency of the acceptors. It was also objected, that the original acceptances ought to be produced. That claims No. 108, 109, 110, 111, 112 and 113, were for the deceased's drafts on *N. C. Dare*, and accepted by him. There was no proof of the acceptor's insolvency. That claim No. 91 was for the deceased's draft on *J. Sparrow* in favour of *Gassaway Pindall*, which was paid by the acceptor. The acceptance was legal evidence that the drawer had funds in the hands of the acceptor; and no proof to the contrary had been exhibited. That claim No. 123 accrued since the death of the deceased. That claim No. 127 was originally a partnership debt. It was now filed, but not proved as a separate debt. That claims No. 128, 129, 130, 131, 132 and 136, were debts due from the firm of *Tongue & McPherson*, and of *T. T. McPherson & Co.*, of which the deceased was a partner; and