

NEW JERSEY
Court of Errors and Appeals.

Between

PETER SCHLICHER,
Complainant and Respondent,
and
JOHN R. WHYTE,
Defendant and Appellant.

} On Appeal from
Decree of Court of
Chancery.

BRIEF OF FRANK S. KATZENBACH, JR., FOR
THE DEFENDANT, JOHN R. WHYTE.

HISTORY OF CASE.

On January 22nd, 1897, the complainant, Schlicher, the defendant, Whyte, and one, Vogel, entered into a partnership agreement (case p. 2) for the purpose of carrying on a butcher business at Princeton, N. J., under the name of Whyte and Vogel. On October 22nd, 1898, Schlicher bought Vogel's interest in the business, and on November 3rd, 1898, Schlicher and Whyte dissolved the partnership. During the year the business was conducted under the partnership articles of September 22nd, 1897, Vogel was the active partner, neither Schlicher or Whyte being actively engaged in the business. Before Schlicher became a member of the firm, Whyte and Vogel had been partners, conducting a butcher business at Princeton (case p. 30, l. 30). In August, 1899, Schlicher filed in the Court of Chancery a bill for an accounting against Whyte and others. On December 11, 1900, a decree was made referring the cause to Bayard Stockton, Esquire, a special master, to take a mutual account of all dealings between Schlicher and Whyte, and in the account

to charge Whyte with the indebtedness of Whyte's wife, Catherine Whyte, to the firm. The master took certain testimony, and on July 20th, 1906, filed a report (case p. 42), in which he finds that Whyte owes Schlicher \$2,071.76, with interest from September 1st, 1899. To this report Whyte filed six exceptions, which, without an opinion being filed, were overruled by Vice Chancellor Bergen, and from this decree Whyte has appealed.

POINT ONE.

Exceptions three, four and five can better be considered together, as they deal with the admission of certain ledgers kept by the firm from which the amount found by the master to be due from Whyte is taken. These exceptions (case p. 45) are specific, as required by *Merritt v. Jordan*, 20 Dick. 772. As has been stated, Whyte and Schlicher had no active interest in the partnership. The books were kept by bookkeepers. In succession, during the existence of the partnership, there were three bookkeepers. Two of these bookkeepers were called as witnesses. Each certified that the charges were first entered on a day book and then transcribed to a ledger. There was a day book for each day of the week except Sunday (case p. 36, l. 36). The entries in the ledger were contracted to fit the small size of the page (p. 37, l. 17). These day books were kept in the safe (p. 36, l. 11). The original charges in the day books were kept by the salesman taking the orders (p. 38, l. 2). This is practically all of the testimony regarding the books of account. The day books were not produced. Their absence was not explained. There was no testimony that they had been destroyed. The master admitted the ledgers against objection, and bases his findings on the accounts in the ledgers. It is insisted that the master erred in admitting the ledgers without the books of original entry.

In the case of *Bonnell v. Mawha*, 8 Vroom, 198, it was held that where entries in the day book, or some of them, have been carried into the ledger, the two books must be offered together. Chief Justice Beasley in this case said that "Books of account are evidence of a party's own making, are

open to much criticism, and being violations of general principles, are admitted only on the grounds of necessity. It is certainly requiring but little to exact that the whole of the entries made by the party should be presented in court. I entirely concur in the ruling at the circuit, that the fragment of evidence offered could not be received."

In the case of *Rumsey v. New York and New Jersey Telephone Company*, 20 *Vroom*, 322, an account book, which was not a book of original entry, was not admissible, the memoranda from which the entries were made having been destroyed, and only the total having been entered in the account book.

In *Diament v. Collaty*, 37 *Vroom*, 295, slips entered in a day book, the day book and ledger, which was a condensation of the day book, all became competent testimony when all were admitted in evidence. From which it can be inferred that if all had not been offered that the ledger would not have been admissible.

These ledgers were also admitted in evidence without proof of the handwriting in which all the entries therein were made. Miss Clair, one of the three bookkeepers, testified that she recognized some of the entries in Ledger C as her writing (p. 35, l. 36), and another bookkeeper, Frederick H. Arend, testified (p. 36, l. 23) that he recognized his handwriting in Ledger B and in Ledger C. The third bookkeeper was not called, and no one testified as to his handwriting. Attention is called to the fact that the testimony of the bookkeeper was not directed to any particular items in these ledgers, but merely to the fact that some of the entries, without specifying which of them, were in their handwriting. It is insisted that this is not proving the accounts contained in these ledgers admitted by the master, if the ledger be admissible without the day books. Books of account must be proved by the one making the entries, or, if dead, or incompetent to testify, the handwriting must be proved.

Anderson v. Edwards, 123 *Mass.* 273.

Pratt v. White, 132 *Mass.* 477.

If it be held that these ledgers B and C were admissible, and also that the entries therein were properly authenticated and proved, the exceptions also raised the question as to

whether the thirty charges against Whyte in said accounts for cash were sufficiently proved by the submission of the ledgers. These charges are shown in the copies of the account on pages 40, 41 and 42 of the printed case.

Items of money lent are not of a character to be proved even by a regular book account.

Inslee v. Prall, 3 Zab. 457, and affirmed 1 Dutcher, 555.

Oberg v. Breen, 21 Vroom, 145.

Hauser v. Leviness, 33 Vroom, 518.

In the consideration of these exceptions it must be remembered that Whyte was not actively interested in the firm, and that he never made any entries in these books.

Attention is also called to the fact that these ledgers are not even what is known as itemized ledgers, as the bulk of the charges against Whyte seem to be entire accounts of other people. Before a defendant should be subjected to the payment of over two thousand dollars, some substantial proof of the indebtedness should be offered.

POINT TWO.

The sixth exception (p. 45, l. 34) deals with the mistake in including in the amount found to be due the complainant, Schlicher, the amount of the charges against Whyte upon an old ledger in which were kept the accounts of the former firm in which Schlicher was not a member and had no interest. The partnership agreement (p. 52, l. 10) provided that Whyte and Vogel should "also contribute to said co-partnership the book accounts on their books FROM the 22nd day of September, eighteen hundred and ninety-seven." This language seems almost too clear for argument. It can mean nothing else except that the date of September 22nd, 1897, is fixed as the date of the commencement of the new partnership, and that accounts from that date on the books of the old co-partnership were to go in the new partnership. It could not mean that accounts prior to September 22nd, 1897, were to go into the new firm. The word "from" is used in the same sense as the word "after." The master has included in the amount due the complainant charges against Whyte on the old ledger B aggregating \$1,801.07 between Septem-

ber 1, 1896, and September 22, 1897 (pp. 46 and 41). Why should Schlicher, the complainant, have the benefit of these charges against Whyte in ascertaining the amount due the complainant, when the agreement clearly states that only the accounts *from* September 22, 1897, were to be contributed to the new co-partnership? Each of the partners, by the terms of the partnership agreement, were to contribute an equal amount to the new partnership (p. 52, l. 12), and each were to share the profits and losses equally. It seems absurd, in the light of this agreement, to hold that Whyte agreed to pay to the new partnership, in addition to his equal contribution of capital, all the profits and withdrawals charged to him on this ledger B before the formation of the new partnership and during the existence of the old partnership.

POINT THREE.

The first exception (p. 44, l. 27) brings up the question as to whether the master stated an account between Schlicher and Whyte, as the decree referring the matter to him directed him to do. A reading of the master's report commencing with the paragraph found on p. 43, l. 14, shows that he does not state and settle an account, but merely says that from the evidence produced before him, the net worth of the firm was, on September 1st, 1899, the sum of \$3,391.99. He does not show how he arrives at these figures, and this result cannot be obtained from the evidence. This sum is probably a mistake, as the master has evidently intended to take the figures claimed by Schlicher (p. 27, l. 5), which are \$3,332.77, as the other figures given by the master in his report are taken from Schlicher's statement of what he claims.

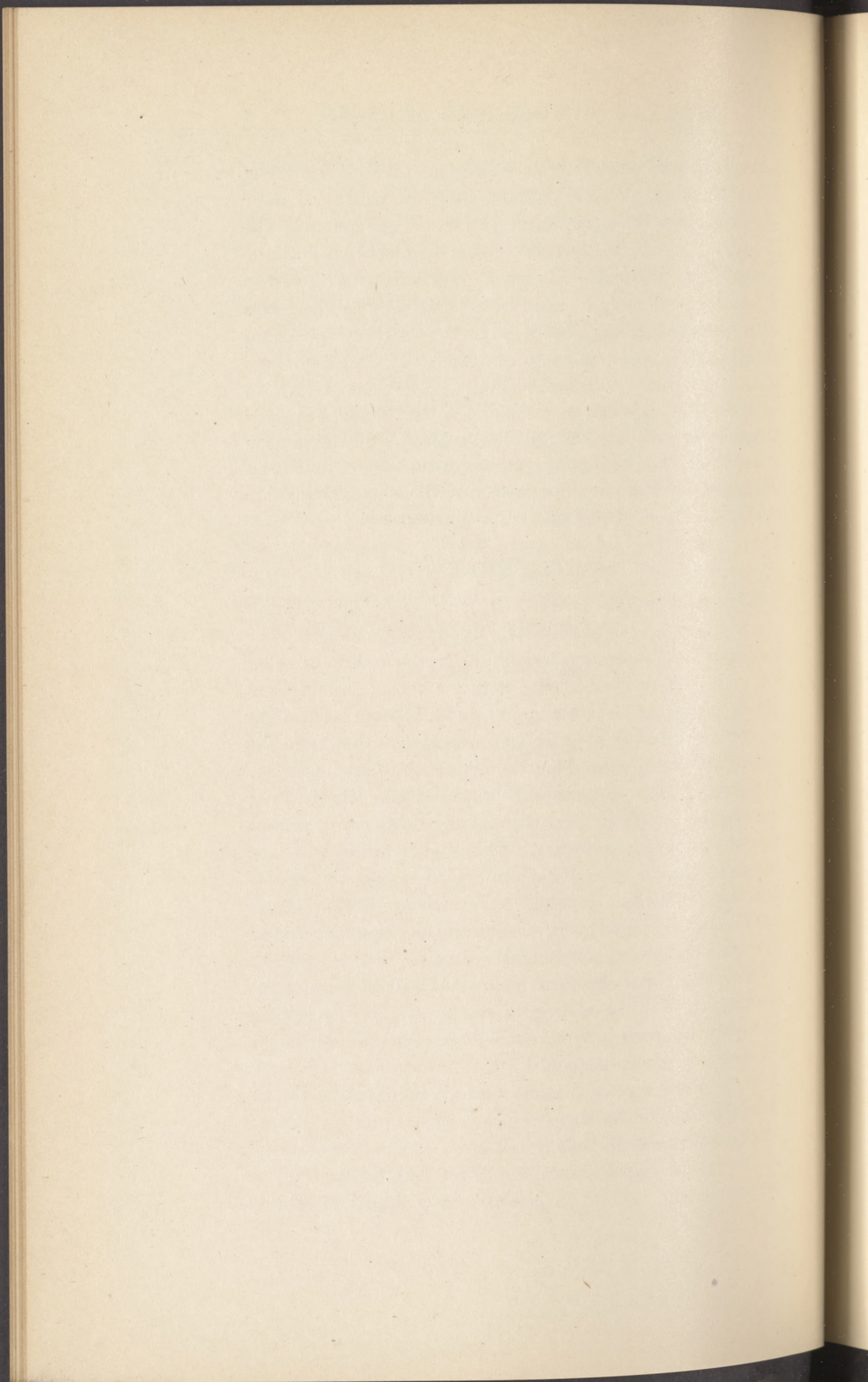
It is insisted that this is not the statement of an account between partners; the stating of an account is the setting forth of all the items by the master from which he ascertains the amount due from one to the other.

For the above reasons it is respectfully submitted that the decree below should be reversed.

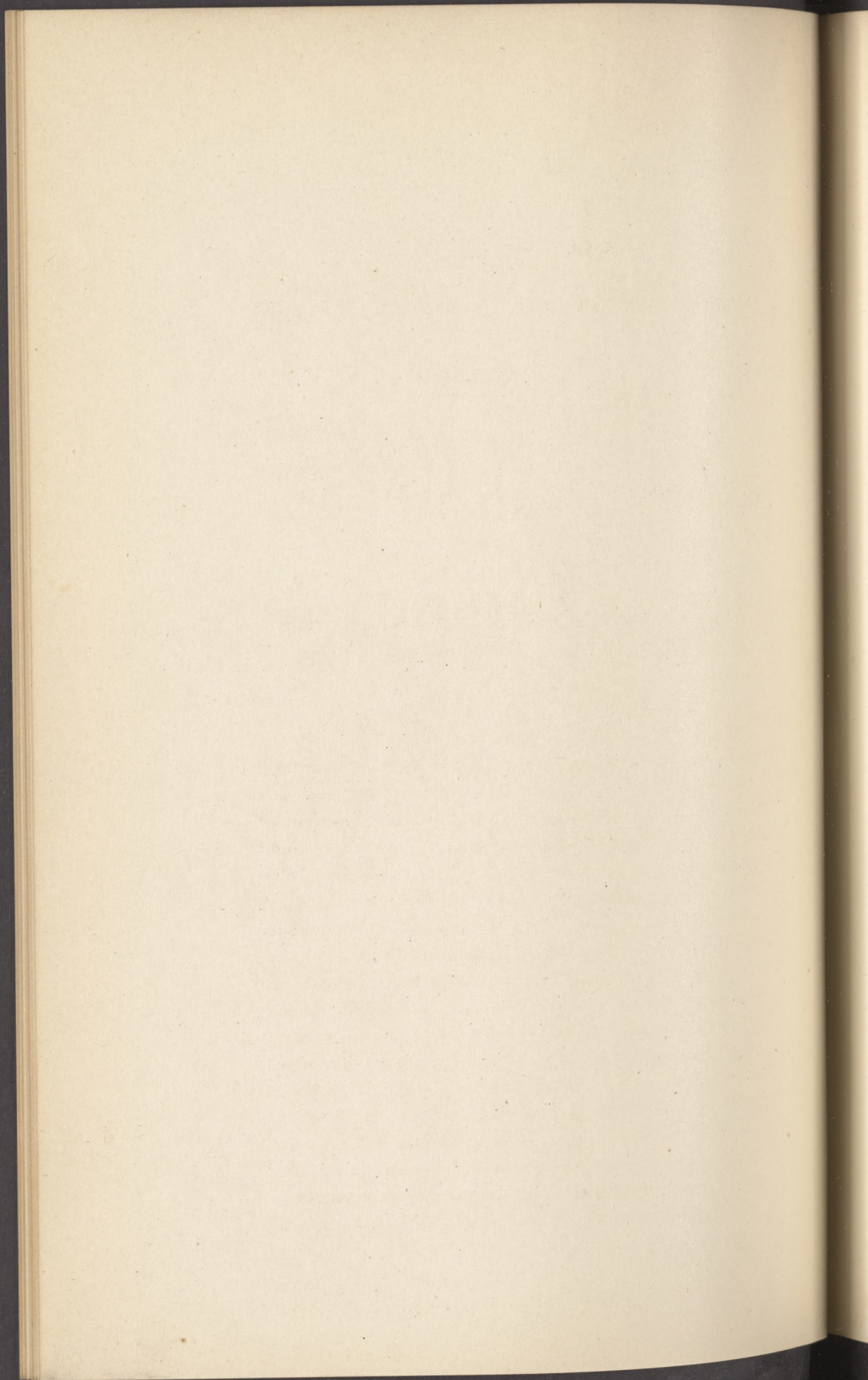
Respectfully submitted,

FRANK S. KATZENBACH, JR.,

Counsel for John R. Whyte.







New Jersey Court of Errors and Appeals

Between	}	On Appeal from		
PETER SCHLICHER,			Decree of Court	
<i>Complainant and Respondent,</i>				of Chancery.
and				
JOHN R. WHYTE,				
<i>Defendant and Appellant.</i>				

BRIEF

This is an old case, bill having been filed 1899. Heard in due course of time by Court of Chancery. Appealed to Court of Errors, and decision rendered by the last named tribunal affirming the Chancery decree of December 11th, 1900.

From the Bill of Complaint, Answer and Decree it would appear that Louis Vogel, John R. Whyte and Peter Schlicher entered into a copartnership to carry on the meat or butcher business at Princeton, N. J., on September 22nd, 1897, and that the firm was dissolved in October and November, 1898, and its business endeavored to be settled up.

It appears that Catherine Whyte owed the firm at the time of the dissolution \$1622.15, and that John R. Whyte, her husband, and member of the firm before the dissolution, had the bookkeeper credit her with this amount on the books, and charged it to himself on the books in his own account.

There was not money enough to pay the debts of the firm, and Schlicher filed his Bill of Accounting and prayed that Mrs. Catherine Whyte be charged back again in her account with the said sum \$1622.15, but owing to a certain receipt given Whyte by Schlicher and other transactions between them, the court refused to charge back to Mrs. Catherine Whyte the said sum

of \$1622.15, but determined it to be a debt of John R. Whyte to the said firm, and ordered an accounting between partners, and it was referred to Bayard Stockton, a special master of Chancery, to state the account between them, who, after taking considerable testimony of both witnesses and documentary, found that John R. Whyte owed Peter Schlicher the sum of \$2071.76 with interest from the first day of September, A. D. 1899.

To this master's report the defendant, John R. Whyte, filed six exceptions, which said exceptions were heard and argued by counsel of complainant and defendant, and were overruled by the Court of Chancery, and said Master's report confirmed and decree entered in said Court on the 16th day of July, 1907, ordering said defendant, John R. Whyte, to pay to said Peter Schlicher the said sum of ~~\$1622.15~~^{2071.76} with interest from September first, A. D. 1899.

From this decree the defendant, John R. Whyte, appeals to this Honorable Court, for the following reasons as set out in his points under rule 20:

As to the first exception "that the master has not taken, stated and settled an account of all the dealings and transactions between the Complainant and said John R. Whyte, as partners;" it will appear by the Special Master's report, page 44, paragraph (1) of the printed book, of the Master's report "that he has ~~the next~~^{arranged} copies of the books produced before ~~the~~^{him} so far as the entries in the same relate the determination of this matter," which is a statement of the entire account of all the dealings and transactions between the complainant and acceptant.

The second exception seems to be a mere general statement, and is embraced in the exceptions following more specifically.

Exceptions, three, four, and five as stated in the brief of the Exceptant, are to be considered together as they deal with the admission of certain ledgers kept by the firm from which the amount found by the Master, to be due from Whyte, is taken; and the statement by

counsel that Whyte and Schlicher had no account of interest in the partnership, does not seem to be supported by any testimony, and all of these exceptions three, four, and five, are based upon the single allegation as set out in Defendant's brief, that the charges were entered on a DAY BOOK and then transcribed to a ledger; the testimony is by Margaret E. Clair, the bookkeeper, on page 35, line 36; she says, "When I made the entries in this ledger I got the item from an *order book*, the entries I made in this way are correctly transcribed."

The second bookkeeper, Frederick Aaron, page 36, says, "I recognize my handwriting in ledger B and ledger C. I followed the custom in use when I went there, it was a day or scratch book in which all the *orders* were entered, and when the *orders were filled*, Mr. Vogel put down the weights, and prices in the day or scratch book, all entries made in lead pencil, the paper was not fit to write on with ink, the accounts in that book were transcribed in the ledger the next day, and the small book was put aside until the corresponding day of next week; there was a book for every day in the week except Sunday, and the day of the week was marked on the book, the items entered in the ledger were a practical copy of the scratch book."

And on page 37, line 30, the partner, Louis R. Vogel, testifies, "we had a blotter used as a day book, also in pencil; we had a blotter for every day in the week; I don't know what became of them, they were kept in a box under the counter, I never saw the blotter since and don't know where they are, I have never seen them since."

The complainant says, page 38, line 30, "I never saw any scratch book of blotters, except that I saw some lying on the counter in which they were writing orders: I never saw any since and don't know what has become of them," from all of which it appears that these were mere memorandum books of orders as given the customers; the weights and prices to be *AFFIXED* afterwards, when the meat was weighed and delivered.

then the price would be attached to the memorandum of charges, and neither the bookkeeper nor any member of the ~~firm~~^{firm} seems ever to have attached the slightest importance or taken any care of these loose paper books written on in pencil, not fitted to receive ink, and which were abandoned when the items were entered in detail as appears by the transcript shown in the Master's report.

The established rule is that a book as evidence "must contain the original or first PERMANENT record; *Einsley vs. Prall*, 23 New Jersey Law, 457.

This is an essential recognized by all the cases cited in the preceding and succeeding sections in which the admissibility of the books is established, as well as by the following, so expressly holding quoting fifty or sixty cases in 52 L. R. A., page 576.

"As to what are books of original entries, there has been some diversity of opinion among the courts."

It seems, however, to be a very well established rule that the first permanent record of the transaction by the creditor are to be deemed the original entries if made in the usual course of business and within a reasonably short time after the transactions themselves, although the items may have been first entered as a temporary assistance to the memory upon some slate, book, paper, or some other substance; and it is of no consequence as to what the material was, on which the memoranda were made or the size or shape of it, so long as it was a mere minute not intended to be reserved as evidence itself of the transaction but to be used in the preparation of such evidence.

"So the book of account of a firm of Butchers sworn to as their book of original entries are admissible."

See long list of cases supporting this 52 L. R. A. 577.

So held in *McGoldrick v. Wilson*, 18 Hun. 443, where the parties who did the work testified to making the entries upon a slate from which they were daily copied into a day book and thence transferred to the ledger, at which time the prices were added.

And a day book in which entries are made each night from a slate containing memorandum of sales made by the person selling the goods and in which entries were sometimes made directly without making an entry on the slate, is a book of original entries. *Groscholl v. Knoll*, 10th Ky. L. Rep. 314.

So the books of account of a firm of butchers sworn to as their book of original entries are admissible in connection with their testimony, that it was customary for the partner who delivered the meat to make chalk scores on the delivery card, stating to whom the meat was sold, the quantity and price, from which scores on the return of the cart on the same day and before it went out again; it was the custom of the other partner to transfer the charges to their books, and that many of the charges in the account sued on were made in this way, *Smith v. Sanford*, 12 Pick, 139.

To the same effect *Whitney v. Sawyer* 11 Grey, 243.

But the fact that some of the entries in a book were made from the memoranda and were not the first or original entries, is no valid objection to the book as evidence as to those entries which are regularly made; where the improper entries do not constitute the general character of the book, 52 Law Report A, page 578, note 2, in cases.

Nor is the character of the book as one of original entry affected by the mere fact that the temporary memoranda were made by a person other than the one who kept the books in evidence as where they were first made on the slate by the parties foreman in the factory, *Sickles v. Mather*, 20 Wend 72.

Or by employee or salesman upon shingles, loose scraps of paper, a slate or memoranda book, *Payne v. Sherwood*, 31 Min. 225. *Levine v. Lancashire Ins. Company*, 66 Min. 138.

In *Rice v. Hodge* 26 Kan. 164, a journal was held to have been properly admitted in evidence as against the adjustment that it was not a book of original entries after proof, that as sales were made, memoranda thereof were made on a little pass book or blot-

ter; that at the close of each day, or at most with a delay of but a day or two, these memoranda was copied in the journal in question; that the pass books or blotters had been lost or destroyed and the party who made the copies in the journal testified that they were correct.

An entry need not be made exactly at the time of the occurrence, it sufficeth within a reasonable time. the law fixes no precise instant when the entry should be made, *Jones v. Long* 3 Wat. 326.

The case of *Bonneell v. Mawha* 8 Vroom 198, is not in point in this case because there the fact was, that all the books, to wit, the ledger, was not produced in evidence. Here we contend that the contrary was the case.

The next case referred to by counsel for Defendant, is the case of *Rumsey v. New York and New Jersey Telephone Company* 20 Vroom 322, the account book offered was not overruled because they were in books of original entry, but that they contained an entry of the *footings* of each month's *detailed statement* contained in the memorandum sent over to the Brooklyn Office, and in this case the court further say, "now it is true that books which were not the primary records of the evidence which they register, may be treated as books of original entry. In the leading case of *Price v. Earl of Torrington*, the drayman came every night and gave the clerk of the brew house an account of the beer that had been delivered, which the clerk set down in a book which he kept for that purpose. This book the drayman signed and after the death of the drayman the book was held to be evidence of delivery upon proof of the drayman's hands. It is very probable that the draymen kept their own record of the day's sale from which they gave their accounts to the clerk.

And it has been held in several cases that the fact that entries are made upon the slate and then transcribed to a book, does not exclude the book when the slate entries are not preserved, and the transcription is immediate. *Faxon v. Hollis*, 13 Mass. 427, *Pills-*

bury v. Locks, 33 N. H. 96, Hull v. Gliden, 39 Me 445.

Each item must be entered separately. When this is conformable to the nature of the transaction, War-
ton on evidence 683.

In the case at Bar, every item is entered in detail with great particularity as to date, weight, and price.

All of the above rulings apply as to transactions with other parties; no such technical nicety prevails in accounting between partners as to their own partnership account.

"The general rule is that partnership books are admissible in evidence for the purpose of showing the state of the partnership affairs.

And such entries where the partners have equal access are, prima facie, correct."

Notwithstanding it may appear that the books were badly kept and unreliable, "as the presumption is, where all the partners had access to the books of the firm, that such entries were made by the consent of all, such consent being founded upon the duty of each partner to avail himself of the opportunity of inspection and the right of access to see that the books were correctly kept, and that the books contain a true history of the business and a true record of the transaction between the partners."

"From the very nature of the case, the books of a partnership must be evidence between the partners themselves. Their situation is one of confidence; they agree to unite, and as to others to become one person, and the books of the firm are to speak their language and record their joint transaction, and there is an understanding that its books are to be appealed to tell their true situation so that to admit them as evidence is only effectuating their agreement and using them as a criterion and test to ascertain the truth. 52 L. R. A., p. 833, note A, and cases quoted.

Without admitting the foregoing or any part of it, the defendant is fully bound in law by the account as stated by the Master, because by his partnership agreement, as set out on page 52 of the printed book, the

defendant therein, and thereby agreed to contribute to said co-partnership, the book accounts on their books from the twenty-second day of September, eighteen hundred and ninety-seven; being the day of the beginning of said partnership, and this account was under the agreement contributed as one of the assets of the firm, and he is therefore both legally and equitably estopped from denying the correctness of the whole or any part of the account presented by himself.

And the defendant testified in this same case, as shown on page 106 of the printed book, line 8, of Exhibit C 27, ex-party complainant, marked by Bayard Stockton, Special Master, November sixteenth, nineteen hundred and six, in which he says "I will stand for my own account."

Wherever it is the duty of one party to state and forward an account for the information of another, the entries of the account may be used as prima facie evidence against him. Wharton on evidence, Sec. 1133 and a long line of cases quoted thereunder.

It is respectfully submitted that there is not the least possible shade of merit in the defendant's petition of appeal, but that the same is obviously for the sole purpose of delaying and hindering the complainant from the collection of his claim.

GEORGE O. VANDERBILT,
Solicitor of Complainant.

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BILL OF COMPLAINT.

IN CHANCERY OF NEW JERSEY. 10

*To His Honor Alexander T. McGill, Chancellor of the State
of New Jersey:*

Humbly complaining, showeth unto your Honor your orator, Peter Schlicher, of the city of Trenton, in the county of Mercer, and State of New Jersey, that on or about the twenty-second day of September, A. D. eighteen hundred and ninety-seven, that John R. Whyte and Louis Vogel, of the borough of Princeton, in the county of Mercer and State of New Jersey, and your orator, entered into a co-partnership under a written agreement, which in words was as follows: 20

This agreement, made between John R. Whyte, Louis Vogel and Peter Schlicher, witnesseth that said Whyte, Vogel and Schlicher have agreed to form a co-partnership and to become co-partners together for the purpose of carrying on the general butcher business in the borough of Princeton, in the State of New Jersey, on the following terms as conditions, to wit:

The name and style under which said co-partnership shall do business shall be Whyte and Vogel.

Second. The said Whyte and Vogel to contribute to said co-partnership one horse, two butcher wagons, two sets of harness, two horse blankets, one safe, the knives, tools and fixtures now used by them in the butcher business at a valuation of five hundred dollars, and said Schlicher is to pay into said co-partnership one-third of said sum of five hundred dollars, said Whyte and Vogel also to contribute to
10 said co-partnership the book account on their books from the twenty-second day of September, eighteen hundred and ninety-seven.

Third. Each of said Whyte, Vogel and Schlicher is to contribute in cash the sum of fifteen hundred dollars in addition to the tools, fixtures and accounts above mentioned.

Fourth. The profits and losses of said business shall be divided equally between the said co-partners, share and share alike.

Fifth. The said Vogel is to be the general manager of the
20 business, and the said Whyte and Schlicher shall each, at his own expense and charge, furnish one competent man to assist the said Vogel in the conduct of said business, and each of said partners shall draw out of said business equal sums weekly, not exceeding fifteen hundred dollars each week.

Sixth. The profits shall be ascertained and divided at the end of each college year in the month of June, at which time an account of stock and assets shall be taken.

Seventh. Any one of said co-partners may terminate this
30 agreement by giving to the other two thirty days' notice in writing, which notice shall contain an offer of option either to buy or sell, and any two of said partners may terminate this agreement by giving a like notice in writing to the other one, and if the party or parties offering to sell to the other or parties offering to buy cannot agree upon the price to be paid for the interest of the party or parties agreeing to sell by the party or parties agreeing to buy the interest of the other in said co-partnership, then the party or parties selling
40 shall select a competent person, and the party or parties buying shall select a competent person to appraise the interest of

the party or parties selling, and if said appraisers cannot agree upon the value of said interest, then said appraisers shall choose a third appraiser, and the decision of said three appraisers, or any two of them, in writing, shall be binding on all the parties, and the party or parties agreeing to sell shall accept, and the party or parties agreeing to buy shall pay the price so, as aforesaid, agreed to in writing by two or more of said appraisers.

Eighth. It is agreed that whereas the said Whyte and Schlicher is about to endorse a note for said Vogel for the 10 sum of fifteen hundred dollars for the accommodation of said Vogel, if said co-partnership should be terminated by the withdrawal or death of the said Vogel before said note or any renewal thereof shall have been paid, that then said Whyte and Schlicher shall have the right to withhold from the interest of said Vogel in said co-partnership the amount of said note still remaining unpaid before turning over to said Vogel or his representatives any part of said partnership assets.

In witness whereof, the said parties have hereunto set 20 their hands the day and year first above written.

JOHN R. WHYTE,
LOUIS VOGEL,
PETER SCHLICHER.

Signed in the presence of

LINTON SATTERTHWAIT.

The words "of option" interlined before execution.

And your orator further shows that said business continued under the name of Whyte and Vogel until the third day of November, A. D. eighteen hundred and ninety-eight, 30 when the said John R. Whyte bought out the business of said firm and co-partnership, under the following agreement, which in words is as follows:

Whereas, Peter Schlicher, Louis Vogel and John R. Whyte entered in a co-partnership to carry on the butcher business at Princeton, New Jersey, on the twenty-second day of September, A. D. eighteen hundred and ninety-seven, and whereas; Louis Vogel sold his interest in said business on the second day of October, A. D. eighteen hundred and

ninety-eight, to Peter Schlicher, who now owns two-thirds thereof.

Therefore, know all men by these presents, that we, John R. Whyte and Peter Schlicher, have this day dissolved said co-partnership upon the following basis, to wit: John R. Whyte buys all the horses, butcher wagons, harness, fixtures and stock of meats on hand this day, to wit, at the close of business at ten o'clock on November third, A. D. eighteen hundred and ninety-eight, when said Whyte takes charge
10 and possession of the same for the sum of five hundred dollars.

All book accounts and all claims of any kind due said firm of Whyte and Vogel and Schlicher are to be placed into the hands of Martin W. Hubbard for collection, and as fast as collected the said moneys are to be deposited to the credit of Schlicher and Whyte at the Princeton Bank, and no moneys are to be drawn out of said bank unless the checks are signed by Peter Schlicher and John R. Whyte. All obligations of said firm are to be first paid out of said moneys
20 due and owing said firm when collected, and if there are any moneys left after paying all debts of said firm, then said moneys are to be divided equally between said Peter Schlicher and John R. Whyte and Louis Vogel, share and share alike.

It is further agreed that all accounts and moneys of said firm uncollected by said Hubbard in thirty days from the date shall be placed in the hands of George O. Vanderbilt for suit.

In witness whereof, we have hereunto set our hands and
30 seals, this third day of November, A. D. eighteen hundred and ninety-eight.

PETER SCHLICHER. (Seal)

JOHN R. WHYTE. (Seal)

Signed and sealed in the presence of

GEO. O. VANDERBILT.

And your orator further shows that under said last named agreement he has proceeded to collect in the accounts and claims of the said firm of Whyte and Vogel, and applied said moneys so collected to pay said indebtedness.

And your orator further shows that the said moneys so collected have not been sufficient to pay the indebtedness and claims against the said firm, and that he has advanced personally himself the sum of ninety-two dollars and eighty-eight cents (\$92.88) to pay the debts of said firm in order to prevent suits being brought and to save costs and expenses.

And your orator further shows that there is very little yet remaining upon said books that is collectible, to wit: Not more than the sum of fifty dollars, except what is due and owing said firm personally by Louis Vogel, John R. Whyte 10 and Catherine Whyte, the wife of said John R. Whyte.

And your orator further shows that the said books of the said firm purport to show that on the third day of May, A. D. 1899, the said Louis R. Vogel personally owed said firm the sum of nine hundred and thirty-one dollars and nineteen cents.

And further that the said books of said firm purport to show, that on the twenty-seventh day of October, A. D. 1898, the said John R. Whyte owed said firm the sum of two thousand seven hundred and two dollars and forty-two cents, 20 and further, that said books further purport to show, that on the twentieth day of September, A. D. 1898, the said Mrs. Catherine Whyte owed said firm the sum of sixteen hundred and twenty-two dollars and fifteen cents.

And further, that on the twenty-seventh day of October, A. D. 1898, the said books of the firm show that the said John R. Whyte caused a credit of sixteen hundred and twenty-two dollars and fifteen cents to be given to said Mrs. Catherine Whyte, his wife, and had said indebtedness of his wife transferred to his account, and charge it in his account. 30 And the said books show that erasures were made and said credit forced in both of said accounts, and that the object was to balance his wife's indebtedness to said firm, and assume it himself by the transferring of her indebtedness as his own indebtedness on the books of said firm.

And your orator further shows that the said Peter Schlicher never drew any weekly allowance out of the moneys of said firm, but that said Louis R. Vogel drew moneys from time to time out of said firm under said original agreement, and the said John R. Whyte also drew moneys from time to 40

time out of the said firm under said original agreement, but the amount that each drew your orator is unable to ascertain, and he prays that the same may be inquired into and ascertained.

And your orator further shows that the said Louis R. Vogel would personally contract debts and bills, and then have the parties with whom he contracted said personal debts trade the same out in meat, and that he would not pay the money for the same into the firm, but would simply charge
10 himself personally with the same on the books of said firm.

And further, that the said John R. Whyte personally contracted debts with many parties, and would have them trade the same out in meat of the said firm, and then would not pay the moneys into said firm, but would personally charge the same to his account with the said firm.

And your orator further shows that Mrs. Catherine Whyte, the wife of the said John R. Whyte, keeps a large student boarding house in Princeton, and has for a large number of years, and sometimes has a hundred students boarding with
20 her, and the books of said firm show that she bought large amounts of meats from said firm and was largely indebted to the same.

And further, that she contracted debts for milk, vegetables and produce from farmers, merchants and other persons, from time to time, during the said partnership, and her said husband would have the said parties trade the said bills out in meat at the said firm's store, whereupon the said John R. Whyte would have his said wife's account with the said firm credited with the amount of said milk, vegetables and prod-
30 uce bills, and would then further charge the same against himself in his own account, paying no money whatever to said firm.

And your orator further shows that there is a large amount of indebtedness due said firm from different parties as shown by the books of said firm for meats bought, and said parties claim that they furnished milk, vegetables, produce, etc., to said Catherine Whyte with the understanding with her said husband, John R. Whyte, that they were to trade the same in meat at the said firm's store, and the pass-books of said per-
40 sons with said firm and with said Catherine Whyte show that

they were given said credit by John R. Whyte and Catherine Whyte, but no charge thereof made of the same against said Catherine Whyte or John R. Whyte in their personal accounts with said firm, and no entry whatever made of the same or money paid to said firm. The amount of which said moneys was traded out at the firm's store in meat your orator prays may be ascertained and charged against the said Catherine Whyte and she decreed to pay the same.

And your orator further shows that said books show that said Whyte and Vogel and some of the employes of said 10 firm boarded with the said Mrs. Catherine Whyte and that the said board bills would be credited upon the account of said Mrs. Catherine Whyte's indebtedness to said firm for meat, etc., and neither said Whyte nor said Vogel would pay any moneys into said firm for board, but simply charge the same to their several personal accounts.

And your orator further shows that the said John R. Whyte owns no real estate in Princeton, and that his personal property is chattel mortgaged for about all that it is worth, and that your orator believes him to be insolvent, and that it 20 would be impossible at a suit at law to collect any moneys from him.

And your orator further shows that the said Catherine Whyte owns considerable real estate and personal property in Princeton, and that she owns the residence property upon Chambers street, in said borough of Princeton, and another large property upon Hulfish street, in said borough, besides a considerable amount of personal property, and that she is solvent and able to pay up her said indebtedness to said firm, but, owing to the fact of the condition of the said books of 30 the said firm, and of the said John R. Whyte, the husband of the said Mrs. Catherine Whyte, your orator is informed and believes that a suit at law would lie against the said Catherine Whyte without the concurrence and consent of the said husband, John R. Whyte, which said consent and concurrence he refused to give, and hence your orator is forced to ask the aid and interposition of this Honorable Court in order to collect said moneys due and owing said firm from said Catherine Whyte as aforesaid.

And your orator further shows that the said firm, as a 40

firm, is insolvent, and that all the assets of the said firm, consisting simply of said book accounts and eight dollars and forty-six cents (\$8.46) cash in the bank, and that outside of the said Louis Vogel's (he is insolvent), John R. Whyte's and Mrs. Catherine Whyte's accounts, there are not fifty dollars upon said books collectible, as aforesaid.

And your orator further shows that he has personally paid the following sums of money in settlement of debts and claims held against the said firm at the time of the dissolution of the said partnership, to wit:

To cash paid to protest fees on Kilfoil check,	\$1 71
“ cash paid to Chas. Updike for claim,	8 33
“ cash loaned Schlicher and Whyte and deposited in Princeton Bank,	35 00
“ cash paid Hoyt, Green & Co. for claim,	15 00
“ cash paid J. C. Applegate for hay,	17 13
“ cash paid to telegraphing, railroad fare and expenses,	10 00
“ cash paid to William Mount for hay,	5 71
	<hr/>
20 Total,	\$92 88

And further, that there are the following debts still due and owing said firm, to wit:

Trenton Abattoir Company's claim,	\$541 11
Protest fees,	1 81
New Brunswick Beef Co.'s claim,	250 00
John Updike's claim for calves,	31 25
EE. Jones Bill advertising,	5 00
Princeton Gas Light Co.,	2 55
Balance,	\$831 73
	<hr/>
30 Princeton Gas Light Co.,	7 80
Thomas Jewell claim for calves, etc.,	119 57
J. H. Grover & Sons for feed, etc.,	70 79
	<hr/>
Total,	\$1,029 88

And your orator therefore prays for an accounting of each member of said firm, and that there may be an account stated

between them, showing how much money each has paid in to said firm, and how much money each has drawn out of said firm, and how much each has paid personally for said firm, and that all personal debts of Louis Vogel and John R. Whyte paid by means of said firm and charged to their respective accounts be disallowed and they decreed to pay the same.

And further, that all accounts of board and other debts due said Mrs. Catherine Whyte which were credited on her account, and then charged to the accounts of said Vogel and 10 said Whyte, may be charged back again to the account of the said Catherine Whyte, and further, that it be ascertained how many meat bills were traded out by different parties furnishing milk, vegetables and produce to said Catherine Whyte, and never charged to her account, and for which she owes said firm, and an accounting made and stated of how much she in reality owes the said firm of Whyte and Vogel.

And further, that the said Louis Vogel, John R. Whyte and Catherine Whyte each be decreed by the Honorable Court to pay over to said firm the amount of money found 20 to be due and owing by each one personally to said firm.

And further, in order to facilitate the accounting and to make and state correctly said account, that a receiver be appointed to take charge of said books, and have said accounts audited and stated according to the prayer of this bill and collect said moneys and pay the indebtedness of said firm as far as it will, and any remainder, if any there should be, to be divided among the members of the said firm according to their respective rights and interests therein.

To the end, therefore, that the said defendants, Louis 30 Vogel, John R. Whyte and Catherine Whyte may be without oath full, true and perfect answer make to all and singular the matters aforesaid as fully as if the same were here again repeated and them and each of them distinctly interrogated thereto that your orator may have such further or other relief in the premises as the nature of the case may require and shall be agreeable to equity and good conscience.

May it please your Honor, the premises considered, to grant unto your orator the State's writs of subpoena, issuing out of and under the seal of this Honorable Court, to be di- 40

rected to the said Louis Vogel, John R. Whyte and Catherine Whyte, commanding them, and each of them, by a certain day and under a certain penalty therein to be expressed, to be and appear before your Honor in this Honorable Court, then and there to answer all and singular the said premises, and to stand to, abide by, and perform such order and decree therein as to your Honor shall seem meet and shall be agreeable to equity and good conscience. And your orator as in duty bound will ever pray, etc.

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GEORGE O. VANDERBILT,
Solicitor of and Counsel with Complainant.

STATE OF NEW JERSEY, }
MERCER COUNTY, } ss.

Peter Schlicher, of full age, being duly sworn, according to law upon his oath saith that he is the complainant named in the foregoing bill of complainant and that he has read the same over and knows the contents thereof, and that the same is true of his own knowledge so far as they relate to his own acts and deeds and so far as they relate to the acts and deeds
20 of others, he believes them to be true, and further, this deponent says that the co-partnership was entered into as set forth in said agreement as mentioned and described in said bill of complainant and was continued as therein set forth until the third day of November, A. D. eighteen hundred and ninety-eight, when it was dissolved according to the terms of said agreement as also set forth in said bill of complainant, and further, that he has paid into said firm in cash the sum of fifteen hundred dollars (\$1,500) and has never drawn any moneys therefrom; that both Louis Vogel and John R.
30 Whyte have drawn moneys therefrom from time to time, but how much is unknown to this deponent.

And further, that he has personally inspected the books of said firm and that he finds that Louis Vogel owed the said firm, according to the said books, on the third day of May, A. D. eighteen hundred and ninety-nine, the sum of nine hundred and thirty-one dollars and nineteen cents (\$931.19), and that John R. Whyte owed said firm on the twenty-seventh day of October, A. D. eighteen hundred and ninety-eight, the sum of twenty-seven hundred two dollars and forty-two cents

(\$2,702.42), and further that Catherine Whyte, the wife of said John R. Whyte, owed the said firm on the twentieth day of September, A. D. eighteen hundred and ninety-eight, the sum of sixteen hundred twenty-two dollars and sixty-five cents (\$1,622.65), none of which said sums have been paid and are still due and owing said firm. And further, that on the twenty-seventh day of October, A. D. eighteen hundred and ninety-eight, the said John R. Whyte caused a forced credit of sixteen hundred twenty-two dollars and fifteen cents (\$1,622.15), be given to his wife, Catherine 10 Whyte, on books of said firm, paying no money but by charging it to his personal account, and the said books show erasures in order to force said credit. And your deponent further shows that Louis Vogel is insolvent and that the said John R. Whyte owns no real estate, and that his personal property is chattel mortgaged for all it is worth, and that said Catherine Whyte is solvent, owning large amount of real estate and personal property in Princeton, New Jersey.

And further, that the debts of said firm are stated in said bill of complainant, to wit: the sum of eleven hundred 20 twenty-two dollars and seventy-six cents (\$1,122.76), and that all the assets are about fifty dollars (\$50) of good book accounts and eight dollars and forty-six cents (\$8.46) cash in bank, and that said firm is insolvent unless the said amounts due and owing from Louis Vogel, John R. Whyte and Catherine Whyte can be collected.

And further, that the said Catherine Whyte keeps a student boarding house at Princeton, New Jersey, and the books of said firm show that she was always largely indebted to said firm, and the said Louis Vogel, John R. Whyte and em- 30 ployes of said firm boarded with her and that their board bills were credited on her meat account due and owing said firm, but that said Vogel and Whyte never paid any moneys into said firm for said board, but charged the same to their respective personal accounts.

And further, that said Whyte and Vogel incurred personal debts and had the parties to whom they were so indebted trade the same out in meats at the firm's store, and then paid no moneys into said firm, but charged the same to their personal accounts. And further, that said Catherine Whyte 40

would also incur indebtedness and the same would be traded out in meats at the firm's store and much of John R. Whyte's personal accounts through customer's pass meat books show that they were given credit on the same for said Catherine Whyte's indebtedness, but no money paid over to said firm.

And this deponent further shows that he has personally paid eighty-eight dollars and ninety-two cents (\$88.92) indebtedness of said firm to prevent said firm from being sued and to save costs and expenses.

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PETER SCHLICHER.

Sworn and subscribed before me, this twenty-first day of August, A. D. 1899.

W. WALKER,
M. C. C. of N. J.

ANSWER OF JOHN R. WHYTE.

[Filed October 2, 1899.]

IN CHANCERY OF NEW JERSEY.

20	Between PETER SCHLICHER, Complainant. and LOUIS VOGEL, JOHN R. WHYTE and CATHERINE WHYTE, Defendants.	}	On Bill for Accounting and Receiver.
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The defendant, John R. Whyte, to the bill of complaint filed in this cause by Peter Schlicher, complainant, or unto so much or such parts thereof as the said defendant is advised is or are material or necessary for him to make answer unto, answering says:

30 This defendant admits that on or about the twenty-second day of September, A. D. eighteen hundred and ninety-seven. that he and the complainant, and one Louis Vogel, of the

borough of Princeton, in the county of Mercer and State of New Jersey, entered into a co-partnership under the written agreement which is set forth at length in the complainant's bill.

And this defendant further answering says that the said partnership continued to exist between him, the complainant and the said Louis Vogel until on or about the twenty-fifth day of October, eighteen hundred and ninety-eight, when the said Louis Vogel entered into an agreement in writing with the complainant, bearing date the day and year last 10 aforesaid, in which the said Louis Vogel absolutely sold, assigned and transferred to the said complainant all his interest in the said partnership, in consideration of the complainant assuming all the liabilities of the said partnership for which the said Louis Vogel was responsible, including the liability of the said Louis Vogel to the said partnership; and that from the said twenty-fifth day of October, eighteen hundred and ninety-eight, until the third day of November, eighteen hundred and ninety-eight, the said business was continued under the name of Whyte and Vogel, when the said 20 complainant and this defendant dissolved the said partnership by the agreement set forth in the complainant's bill, bearing date on said last mentioned day.

And this defendant further answering says that he has not been informed save by the complainant's bill as to whether the complainant proceeded with the collection of the accounts of the said firm of Whyte and Vogel and applied the moneys so collected towards the payment of the debts of the said firm and that the moneys so collected were insufficient to pay the debts of the said firm and that the 30 complainant has personally advanced the sum of ninety-two dollars and eighty-eight cents to pay obligations owing by said firm in order to prevent the institution of suits, and leaves the complainant to make such proof thereof as he is advised.

And this defendant further answering says that he has no knowledge as to the amount of collectible accounts of the said firm of Whyte and Vogel remaining unpaid, as the books of the said firm have never been in his possession or has he had an inspection thereof since the said books of account 40

were placed in the hands of Martin W. Hubbard in pursuance of the said agreement of November the third, eighteen hundred and ninety-eight, between the complainant and this defendant.

And this defendant further answering says that he has no knowledge save from the complainant's bill as to whether the said Louis Vogel was indebted to the said firm of Whyte and Vogel in the sum of nine hundred and thirty-one dollars and nineteen cents, and says that if the said Louis Vogel
10 was so indebted to the said firm at the time of the sale of his interest therein to the complainant by the said agreement in writing, of October twenty-fifth, eighteen hundred and ninety-eight, that the said sum of nine hundred and thirty-one dollars and nineteen cents is now due and owing from the complainant, who, by the terms of the said agreement, assumed the liabilities of the said Louis Vogel to the said firm.

And this defendant further answering says that he has no knowledge, save from the complainant's bill, as to what
20 the books of account purport to show as his indebtedness to the said firm on the twenty-seventh day of October, eighteen hundred and ninety-eight, but this defendant denies that on said last mentioned date he owed the said firm the said sum of two thousand seven hundred and two dollars and forty-two cents, or any other sum, and denies that subsequent to the making of the said partnership agreement of September twenty-second, eighteen hundred and ninety-seven, he drew moneys from time to time out of said firm.

And this defendant further answering denies that he im-
30 properly caused a credit of sixteen hundred and twenty-two dollars and fifteen cents to be given to his wife, Catherine Whyte, upon the books of said firm, and that erasures upon the said books his said wife's account was balanced and any indebtedness of hers to the said firm charged to his account, and says that the said entries upon the said books, if made, were made in pursuance of an agreement between this defendant and the complainant, by which the complainant secured, with the consent of this defendant, from the moneys of the said firm which had been collected and deposited at
40 the Princeton Bank to the credit of Schlicher and Whyte,

in pursuance of the said agreement of November the third, eighteen hundred and ninety-eight, the sum of upwards of thirteen hundred and fifty dollars for the purpose of paying a protested note due the said Princeton Bank which note was made by the said Louis Vogel and upon which note the said complainant was an endorser, and the payment of which the complainant had assumed in his said agreement of October twenty-fifth, eighteen hundred and ninety-eight, with the said Louis Vogel, and in consideration of the consent of this defendant to the payment of said note out of the funds standing 10 to the credit of the complainant and this defendant at the said Princeton Bank, the complainant agreed to give a receipt, release and discharge to the said Catherine Whyte from the payment to the said firm of the sum of fifteen hundred dollars due and owing by the said Catherine Whyte to the said firm, and to have the said sum charged to this defendant as an off-set to the sum of fifteen hundred dollars which this defendant had placed in the said firm as capital and which he had borrowed for this purpose with the knowledge of the complainant and the said Louis Vogel, from his 20 said wife, Catherine Whyte, and that in pursuance of this agreement the said complainant, upon the consent of this defendant to the withdrawal of the said sum hereinbefore mentioned from the moneys standing to their credit at the Princeton Bank, personally signed and executed a receipt, release and discharge to the said Catherine Whyte for the sum due and owing by her to the said firm of Whyte and Vogel, of which the said complainant was a member, and after executing the same the said complainant delivered the said receipt, release and discharge to this defendant to be delivered to 30 the said Catherine Whyte, the same was delivered by this defendant to the said Catherine Whyte and is now in her possession.

And this defendant further answering says that in view of the said agreement above set forth and the performance thereof by the complainant and this defendant and the delivery of the said receipt, release and discharge by the complainant to the said Catherine Whyte, that the complainant is estopped from claiming that the said Catherine Whyte is indebted to the said firm as set forth in the bill of complaint. 40

And this defendant further answering says that he has no knowledge except from the complainant's bill as to whether the said Louis R. Vogel personally contracted debts and bills and would have the same traded out in meat and would not pay for the said meat but have the same charged to his account; and this defendant says that if the said Louis Vogel was so indebted to the firm for bills personally contracted in this manner by him, that the amount so due and owing the said firm by the said Louis Vogel at the time of the sale of
10 his interest therein to the complainant is now due and owing by the complainant in pursuance of the provisions of the said agreement of October twenty-fifth, eighteen hundred and ninety-eight, by which the complainant bought the interest of the said Louis Vogel in the said firm.

And this defendant further answering denies that he personally contracted debts with many parties and would have the said parties trade the same out in meat with the said firm and then would not pay the moneys to said firm but would charge the same to his account with said firm.

20 And this defendant further answering admits that his wife, Catherine Whyte, keeps a large boardings house for students at Princeton, and that she bought large amounts of meat from the said firm; but this defendant denies that his said wife is indebted to the said firm, and also denies that she would contract debts for milk, vegetables and produce, and that this defendant would then have the said parties trade out the bills owing by his said wife in meat at the firm's store, and that this defendant would have his said wife's account credited with the amount thereof and would
30 then charge the same to his account and would pay no money to said firm.

And this defendant further answering denies that by an understanding or agreement with him, milk, vegetables and produce were furnished to his said wife, and the amount thereof traded out in meat at the firm's store and credits given for such produce, etc., in the pass-books of said persons.

And this defendant further answering admits that the said Louis Vogel at one time boarded with his said wife, Catherine Whyte, and says that the board bill of the said Vogel
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may have been credited upon the account of his said wife's indebtedness to the said firm; but this defendant denies that the amount so credited to his said wife was not paid in money to the said firm or charged as part of his salary or wages upon the books of account of the said firm.

And this defendant further answering says that he is not informed except by the complainant's bill as to whether the said firm is insolvent and as to whether the assets of the said firm consist of eight dollars and forty-six cents, cash in the bank, and as to whether outside of the said claim of the 10 complainant as to the accounts of the said Louis Vogel, Catherine Whyte and this defendant the collectible book accounts are not in amount over fifty dollars, and leaves the complainant to make such proof thereof as he is advised.

And this defendant further answering says that he is not informed except by the complainant's bill as to the amounts of money claimed to have been advanced personally by the complainant since the dissolution of the partnership or of the amounts due and owing by the said firm, as set forth in the bill of complaint, and leaves the complainant to make such 20 proof thereof as he is advised.

And this defendant further answering says that the said complainant did not put into the said firm the sum of money agreed to be put in by him under the terms of the said partnership agreement, and that if the said sum due and owing by the said complainant was paid in by the said complainant, and the amounts due and owing by him to the said firm, under the said agreement of October twenty-fifth, eighteen hundred and ninety-eight, by which he purchased the interest of the said Louis Vogel in the said firm, that there would 30 be sufficient money to pay the debts, if any, of the said firm.

And this defendant prays to be hence dismissed with his reasonable costs in this behalf most wrongfully sustained.

FRANK S. KATZENBACH, JR.,
Solicitor for and of Counsel with the Defendant,
John R. Whyte.

OPINION.

IN CHANCERY OF NEW JERSEY.

Between	}
PETER SCHLICHER,	
Complainant,	
and	
LOUIS VOGEL, JOHN R. WHYTE	
and CATHERINE WHYTE,	
Defendants.	

- 10 MR. GEORGE O. VANDERBILT, for the complainant,
 and
 MR. JOHN T. BIRD, Associate;
 MR. EDWARD M. HUNT, for the defendant, Louis
 Vogel;
 MR. FRANK S. KATZENBACH, for the defendants,
 John R. Whyte and Catherine Whyte.

REED, V. C.:

On September twenty-second, 1897, a partnership was formed between Peter Schlicher, Louis Vogel and John R. Whyte, under the firm name of Whyte and Vogel. Schlicher was not to be known as a partner. Each member of the firm was to put in as capital \$1,500. Vogel only paid \$150 and gave his note to the firm for the balance \$1,350, which note was endorsed by the firm and discounted in the Princeton Bank.

This firm continued in the butcher and meat business at Princeton until October 22, 1898, when Schlicher bought out Vogel's interest in the firm.

One of the terms of the agreement to sell to Schlicher was that Schlicher assume the payment of the Vogel note of \$1,350. It was agreed that the business should be continued in the name of Schlicher and Whyte.

On October 27, 1898, Schlicher and Whyte entered into a contract, looking to the dissolution of their partnership relations. By the terms of this contract one Lyons was to have charge of the business and collect all moneys of the

said firm and deposit them in the Princeton Bank, and render an account each day.

It was agreed that no money should be checked out of the bank unless on checks signed by both Schlicher and Whyte. Whyte was to have ten days to buy out the interest of Schlicher, and if he should not do so within ten days by the partnership was to be dissolved.

On November third, eighteen hundred and ninety-eight, they signed another agreement of dissolution, and by it Whyte bought all the horses, wagons, fixtures and stock of 10 the firm. The book accounts were to be put into the hands of Martin W. Hubbard for collection, and the moneys collected were to be put into the Princeton Bank, to be drawn on the joint checks of the parties. All obligations of the firm were to be first paid, and the balance equally divided between Schlicher, and Whyte and Vogel. The amount collected had not been sufficient to pay the debts of the firm.

Schlicher files this bill for an accounting. The defendants are the two partners, Whyte and Vogel and the wife of Mr. Whyte. The principal question is whether Mrs. Whyte 20 should be called upon to account.

The way she became involved in the firm transactions, is that she kept a boarding house and bought meats from the firm. On September 20, 1898, Mrs. Whyte was indebted to the firm in the sum of \$1,622.15. On October 27, Whyte caused a credit to be given to his wife upon the books of the firm and had the same amount charged up against himself. This seems to have been done by Mr. Whyte upon his own motion and for the purpose of relieving his wife, who was responsible and substituting himself as the creditor of firm, 30 who not appears of doubtful responsibility. It is now contended that this arrangement discharged the debt of the wife. The contention is, that Mr. Schlicher has discharged her debt to the firm and accepted the husband as the creditor of the firm, by force of a receipt which he gave to Whyte on December 12, 1898, in these words:

"Received of Mrs. J. R. Whyte One Hundred and five 67-100 dollars in full settlement of Book account due Whyte and Vogel, Schlicher and Whyte.

PETER SCHLICHER." 40

Dated December 12, 1898.

The facts preceding the giving of this receipt are as follows: When Whyte bought out Schlicher, the terms were as already remarked, that all debts due to the firm should be collected by Hubbard. Whyte who proposed to continue the business, wished to retain the trade of the old firm, and for this purpose he didn't wish certain of the old customers, who owed the firm, to be pressed at once by Hubbard. He made a list of such customers, and the amounts of their debts, and proposed to give his own note for the amount to
10 Schlicher, and that he himself should therefore collect those debts. Schlicher consented and Whyte gave such a note of \$1,068.52, payable in fifteen days.

It appears that Hubbard, in making their collections, inadvertently included some of the debts retained by Whyte, and when the \$1,068.52 note matured, Whyte refused to pay it, alleging these collections by Hubbard. Schlicher wrote on November 22d, to Hubbard to look into the matter. Upon consultation, it was agreed that the amount so collected should be fixed at \$105.67. Now, it appears upon the firm's
20 books that Mrs. Whyte after September 21, 1898 (being the date when her husband cancelled her debt on the firm of \$1,622.15), had bought meat amounting to \$867, and had paid \$700 on account, leaving a balance due upon the books of \$105.67. The receipt, it is to be observed, is for this amount. Upon the giving of this receipt for this amount as paid, Mr. Whyte paid the \$1,068.52 note into the bank to the credit of Whyte and Vogel, and consented that the note of \$1,350, given by Vogel and discounted by the firm, which the bank had been carrying and which had been assumed by
30 Schlicher, should be charged up to the account of Schlicher and Whyte. The question is, whether this transaction released Mrs. Whyte from any subsequent claim of Schlicher on account of the \$1,622.15 book account which had been cancelled by her husband. I am constrained to the conclusion that this transaction resulting in this receipt does operate to relieve Mrs. Whyte from this debt. The receipt in its terms is very broad, but of course it is open to explanation. Now, it is true that the \$1,622.15 is not mentioned in the receipt and the figures or in it, is the exact balance
40 which was due upon the face of the books for purchases made

after the change of the charge against the wife of the husband. But it appears in the testimony that Schlicher at the time he gave this receipt was fully aware of the fact that the charge against the wife had been shifted on the books to the husband and he had complained of it. It appears that Whyte at the time that he asked for this receipt told Schlicher that his wife was to lend him the money to pay the \$1,068.52, and that before she did so, she wished to be relieved from all liability to the firm. Schlicher himself admits that Whyte told him that his wife would lend him the 10 money, and I have no doubt of the correctness of Whyte's testimony as to the rest of the conversation.

Now, Schlicher having this opinion as to the desire of Mrs. Whyte, I am unable to read his receipt in a way which will still leave her responsible for \$1,622.15.

In respect to the consideration for the discharge of this amount, it is to be found in the fact that it was a favor to Schlicher to have the \$1,350 note which he had assumed entirely paid out of the funds in the bank which were partly the property of Mr. Whyte. And if it be said that this con- 20 sideration was entirely inadequate to account for the discharge of a good debt of \$1,622.15, it is to be remarked, as matters then stood, it was regarded as a discharge of a debt to this amount, but only a discharge of such a debt against one person and the substitution of another person as the debtor. That Schlicher at that time did not regard Whyte as an irresponsible person is quite obvious from the fact that he had shortly before taken the fifteen days' note for \$1,068.52 from this person, in payment of the same amount of debts to the firm which were entirely good. 30

I am constrained to the conclusion therefore that Mrs. Whyte is not liable to account.

It is admitted that Mr. Whyte should account. It remains to consider the liability of Vogel. Vogel was indebted to the firm (apart from his note given for his portion of the capital of the firm), in the sum of \$931.19. He filed a plea setting up that by the agreement between him and Schlicher of October 5, 1898, he sold to Schlicher all his interest in the partnership; that Schlicher covenanted to pay all the debts of Vogel arising out of, or in respect to said partnership, 40

and to a discharge of due or owing for or by reason of said partnership; and to save Vogel harmless from the same, and to release and quit-claim the several matters in the bill mentioned, of which an account is sought, and all demands which Schlicher had in respect to the transaction mentioned in the bill.

The only question now is, the truth of the plea.

An agreement between Vogel and Schlicher dated October 22nd, 1898, is offered in evidence in support of the plea.

- 10 By this agreement Vogel assigned to Schlicher all his right, title and interest in the firm business, property, accounts and money due. This agreement then provides that Schlicher shall assume the payment of the \$1,350 note given by Vogel to the firm, for his share of the capital. Then Schlicher agreed to release Vogel "of any and all indebtedness of said firm." The plea therefore which states that Schlicher covenanted to pay all debts of Vogel is not true. For all that Schlicher agreed to do (apart from the payment of the \$1,350 note) was to release Vogel from all debts of the firm.
- 20 The \$931.19 debt was not a debt of the firm, but a debt due by Vogel to the firm. It was a debt which stood in the same relation to the firm as the \$1,350 note of Vogel's which Schlicher assumed to pay, stood. But I am of the opinion that without any express discharge of Vogel's debt to the firm, the sale had operated to relieve Vogel from any liability to account to Schlicher. The purchase by one partner of all the interest of another partner, in the absence of fraud, must of necessity be an adjustment, as between the seller or a purchaser, of the accounts of the former with the firm.
- 30 The purchaser in getting the interest of the selling partner would be entitled to open an account and a settlement with the firm. If his debts to the firm exceed the value of his share of the property of the firm his interest is worthless. But the sale of such an interest involves the application of debts to credit for the purpose of arriving at the value of the interest. Such a purchase, therefore, is practically an account stated between the parties in respect to their relations as members of the firm.

The following cases exhibit the application of this logical
40 result in cases like the present: *Studdard v. Wood*, 8 Gray.

90; *Lesure v. Norris*, 11 Cush., 328; *Wiggins v. Goodwin*, 63 Me., 389; *Beckley v. Munson*, 22 Conn., 299; *Baldwin v. Bald, et al.*, 48 N. Y., 673.

Numerous cases upon the point that the sale of a partner's interest to another partner, as between them extinguishes all accounts upon the books standing against the seller, are cited by Mr. Bates in his work on the law of partnership, Vol. 2, 629.

Mr. Vogel is not liable to account to Mr. Schlicher.

DECREE.

-10

Between PETER SCHLICHER, Complainant, and LOUIS VOGEL, JOHN R. WHYTE and CATHERINE WHYTE, Defendants.	}	On Bill for Account- ing, &c. Decree and Order of Reference.
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This cause coming on to be heard in the presence of George O. Vanderbilt, and John T. Bird, Esqs., of counsel with the complainant, and of Edward M. Hunt, Esq., of 20 counsel with the defendant, Louis Vogel, and of Frank S. Katzenbach, Jr., of counsel with the defendants John R. Whyte and Catherine Whyte, and upon reading the pleadings, examining the documentary proof, and hearing the testimony of witnesses, and argument of counsel, and after having duly considered the same, it appearing to the court that the complainant and the defendants Louis Vogel and John R. Whyte entered into a partnership agreement on the twenty-second day of September, eighteen hundred and ninety-seven, and the complainant on the twenty-second day 30 of October, eighteen hundred and ninety-eight, purchased the interest of the defendant Louis Vogel, in said partnership, and that by agreements made between the complainant and the defendant, John R. Whyte, dated October 27, 1898,

and November 3d, 1898, the partnership existing between them was dissolved; and it further appearing that the indebtedness of the defendant, Catherine Whyte, to the said partnership was afterwards by agreement between the complainant and the defendant, John R. Whyte, assumed by the said defendant John R. Whyte, the defendant, Catherine A. Whyte, by said agreement being released from the payment thereof; and it further appearing that the partnership accounts between the complainant and the said defendant,

10 John R. Whyte, have not been stated and settled; it is thereupon on this eleventh day of December, nineteen hundred, ordered, adjudged, and decreed that the said complainant by virtue of the said agreement accepted the said defendant, John R. Whyte, in addition to his own individual liability to said co-partnership, as debtor to the said co-partnership, to the extent of the indebtedness of the said Catherine Whyte to said co-partnership, and by said agreement released the said Catherine Whyte from all liability to the said co-partnership, and that the complainant's bill be dis-

20 missed as to the defendants, Louis Vogel and Catherine Whyte, and that this cause as to the defendant John R. Whyte be referred to Bayard Stockton, Esq., one of the special masters of this court, to take a mutual account of all dealings and transactions between the complainant and said defendant, John R. Whyte, as partners, as in said bill mentioned; and that in taking said account the said John R. Whyte be charged not only with his own individual liability to said co-partnership, but also with the liability and indebtedness of the said Catherine Whyte to the said co-part-

30 nership, which he, the said John R. Whyte, has assumed; and for the better taking of said account and discovery of the matters aforesaid, the complainant and the said defendant, John R. Whyte, are to produce before, and leave with the said master, all books, papers, and writings in their custody or power relating thereto, and are to be examined upon interrogatories as the master shall direct; and said master is also to have power to examine other witnesses in relation to said account, and in the taking of said account the said master is to make unto the parties all just allowance, and is to

40 report what, upon such accounting appears to be due from

each of said parties to the other; and also the balance, which, upon the said account, shall appear to be due from either party to the other.

And the said master is to make his report touching the matters hereby referred to him, with all convenient speed, and if in taking the said account, any special matter shall arise, the said master is at liberty to state the same to the court. And it is further ordered that the complainant pay to the defendant, Louis Vogel, his costs to be taxed, and to the defendant, Catherine Whyte, her costs to be taxed.

W. G. MAGIE, 10
C.

Respectfully advised,
ALFRED REED.

TESTIMONY.

Examination of witnesses, &c., in a cause depending in the Court of Chancery of New Jersey, wherein Peter Schlicher is complainant and Catharine Whyte, et als., are defendants, taken in pursuance of an order of reference bearing date the eleventh day of December, nineteen hundred, at the office of Bayard Stockton, one of the Special Masters of this court, in the city of Trenton, before the said Master, the seventh day of December, nineteen hundred and four, in the presence of George O. Vanderbilt, solicitor of the said complainant, and Frank S. Katzenbach, Jr., solicitor of the defendant, John R. Whyte.

NEW JERSEY, ss.

Margaret E. Clair, of full age, having been first duly sworn on her oath saith: I reside on Ferry street, Trenton; I know John R. Whyte and Louis Vogel; they were engaged in the butcher business in Princeton; I was their bookkeeper from September to April third, eighteen hundred and ninety-nine. (Witness being shown a book marked Ledger C. Whyte and Vogel.) This is the ledger of Whyte and

Vogel used by me during the period I worked there. I recognize my writing in it. I recognize the account of John R. Whyte on page three hundred and sixteen; one entry on that page is in my handwriting; it is \$1,622.15; the total amount that he owed by the page in the ledger to the firm is \$2,702.42. I made the entry of \$1,622.15, above referred to, by Mr. Whyte's direction. I credited Mrs. Whyte's account with that item, and charged it to Mr. Whyte's account. The account on page 316 is the account that Mr. Whyte told me to make the above entry in. The balance of \$2,702.42 is of October the twenty-seventh, eighteen hundred and ninety-eight.

MARGARET E. CLAIR.

Subscribed and sworn this seventh day of December, 1904, before me, at Trenton, N. J.

BAYARD STOCKTON,
Spec. M. C. C. of N. J.

NEW JERSEY, ss.

Peter Schlicher, of full age, having been first duly sworn on his oath saith: I am the complainant in this matter. There is due to the firm of Schlicher and Whyte altogether, the sum of \$4,823.75, made up as follows:

Amount due said firm from Whyte book account	\$2,702 42
Amount due said firm from Whyte, unpaid capital	500 00
By the partnership agreement Whyte was to have paid \$1,500.00 capital; he only paid \$1,000.00.	
30 Amount due said firm from Schlicher-Vogel note	1,350 00
Amount due said firm from Schlicher accounts collected	133 33
Amount due said firm from G. O. Vanderbilt collected	138 00
	<hr/>
	\$4,823 75

	McCardell, West & Co.,	\$152 00
	S. Margerum	137 94
	Hoyt & Co.	5 00
	Deposit in Princeton Bank	35 00
	John C. Applegate	9 00
	Protest fees on Kilfoil note.....	1 71
	F. A. Dennis	106 71
	H. K. Conover & Bro.	37 65
	J. S. Applegate	16 00
10	Chas. Updike	8 33
	Wm. Mount	5 71
	Hoyt & Co.	10 00
	F. A. Dennis	9 00
	John Updike	30 00
	Thomas Jewell	119 57
	New Brunswick Beef Co.	250 02
	Trenton Abattoir Co.	557 26
		<hr/>
		\$1,490 90

I now produce vouchers for these several amounts, and
 20 leave them with the Master, asking that they be marked as exhibits in this cause.

As to the item of \$1,350.00 Vogel note, I assumed the payment of that when I bought out Vogel. It was afterwards agreed between Whyte and I that this note should be charged by the bank to the firm's account, therefore I have stated it as a liability that I owe the firm.

The item of \$133.33 was collected by Mr. Vogel after I had bought him out, and turned over to me.

The item of \$138.00 was the amount that Mr. Vander-
 30 bilt stated to me that he had collected of the firm's bills at the time I filed the bill in this cause. I have assumed its payment. The first item of \$2,702.42, Whyte's indebtedness to the firm, is taken from the firm's ledger page three hundred and sixteen, and represents his indebtedness to the firm, as shown by that ledger.

The above statement is, to the best of my knowledge, a just and true account of the affairs of the firm, and is re-

liable and fair, and proper to be relied upon by the Master in making up his report.

PETER SCHLICHER.

Subscribed and sworn this eighth day of December, 1904, before me, at Trenton, N. J.

BAYARD STOCKTON,
Spec. M. C. C. of N. J.

NEW JERSEY, ss.

George O. Vanderbilt, of full age, having been first duly sworn on his oath saith: I reside at Princeton, New Jer- 10
sey, and am attorney for the complainant in this matter. I have collected several bills for the firm of Whyte and Vogel. This is a statement of all that I had collected up to the time the statement was made up which was up to the time the bill was filed in this cause. This statement I rendered the complainant about the time the bill was filed. Since that time, I collected a claim for which the firm held a chattel mortgage on a piano as security, from a Mrs. Bill. This is the statement to which I refer (paper offered in evi- 20
dence, and marked by Master Exhibit A *ex parte*, complain-
ant). This statement shows that I have collected up to the time the bill in this cause was filed, the sum of \$140.22, to which should be added the sum of \$—, collected from Mrs. Bill since the bill was filed. This is all that I ever collected for the firm of Schlicher and Whyte.

I have been unable to find my memorandum book, which probably had in it the amount collected from Mrs. Bill, though I have made diligent searches for the same. Mrs. Bill has moved from Princeton, and I have ascertained that she lives in Brooklyn, New York. I wrote her to ask her 30
to look at her receipt and let me know how much she had paid me; she wrote back that her papers that had that statement in were at Bay Head, locked up in her summer residence; it was about forty-eight dollars.

Mr. Katzenbach objects to this as incompetent evidence.

While I am uncertain about the actual amount I collected, I know I did not collect the face of the chattel mortgage. I will produce a copy of the chattel mortgage if it is on record.

My recollection is that I collected about fifty dollars on this mortgage.

GEORGE O. VANDERBILT.

Subscribed and sworn this fourth day of February, 1905, before me, at Trenton, New Jersey.

BAYARD STOCKTON,
Spec. M. C. C. of N. J.

NEW JERSEY, ss.

Peter Schlicher, recalled, says I am willing that the total
10 amount of the Bill chattel mortgage be charged against me, for the purposes of this accounting.

PETER SCHLICHER.

Subscribed and sworn this fourth day of February, 1905, before me.

BAYARD STOCKTON,
Spec. M. C. C. of N. J.

NEW JERSEY, ss.

Louis R. Vogel, of full age, having been first duly sworn on his oath saith: I reside in Princeton, New Jersey, and
20 was a partner in the firm of Whyte and Vogel; I was a defendant in this cause. I was a member of the firm of Whyte and Vogel probably two years. I am not sure of that. That firm kept books. (Witness shown book marked Ledger C, Whyte and Vogel.) That is one of the books of the firm used in its business. On page 316 I suppose is the account of John R. Whyte. I never kept these books. On page 317 is my account. Mr. Whyte's account is that of the Mr. Whyte who was a member of the firm and also a partner of Mr. Schlicher. (Witness shown book marked
30 Ledger B, Whyte and Vogel.) This is a book of the firm of Whyte and Vogel, started before Mr. Schlicher came in the firm. The account of John R. Whyte, on page 316, Ledger C, has as its first entry to balance O. L. 11, \$801.07; on page 11 of Ledger B, the last entry is balance \$801.07, with the figures 316. I imagine and think the balance was carried from the old ledger to the new one.

Cross-examination.

I did not keep these books. I do not know whether these books are correct. Fred. Arhend kept the books when Mr. Schlicher was interested in the business. I do not know whether J. R. Whyte's account in these books is correct or not. Book B was a book of Whyte and Vogel before Schlicher entered the firm. A man named Baird kept it. Moses Baird was his name, I think.

Q. There appears in Ledger B a number of accounts after Schlicher entered the firm; did the customers pay off the 10 accounts?

A. I don't know; Schlicher was to pay everything I owed the firm when he shoved me out of the firm.

Objected to as irrelevant, because already determined by the court, and that Schlicher was to save Vogel harmless from debts owed by the firm.

L. R. VOGEL.

Subscribed and sworn this tenth day of February, 1905, before me.

BAYARD STOCKTON, 20
M. C. C. of N. J.

NEW JERSEY, ss.

John R. Whyte, of full age, having been first duly sworn on his oath saith: I was a member of the firm of Vogel and Whyte, having as partners Louis R. Vogel and Peter Schlicher. I am the defendant Whyte named in this cause. (Book shown witness, Ledger C.) That looks like a book kept by Vogel and Whyte. I can't tell whether it is the book or not. I never saw the books, or saw them written in. I never examined them in my life. I knew the firm kept 30 books. I saw them in the office and have seen men working in them. The books were kept by Fred. Ahrend, Mr. Baird and a girl; I forget her name; I now recall that her name was Miss Clair. From September 22, 1897, to the dissolution of the firm the books were kept by those three parties. The firm of Whyte, Vogel & Schlicher kept the following books: Cash book, journal and two sets of ledgers, one for small daily accounts and a ledger like the one before me for

monthly and five-week payments. On page 316 of Ledger C, it looks like my account. I don't know whether it is or not. I suppose it is meant for me, for my name is on the top of the page. I testified before the Vice-Chancellor in this cause, and was examined by my counsel, Mr. Katzenbach. (Attention called to testimony on page 101 of printed book. Extract read by counsel.)

Q. Is the charge of \$1,622.15, on page 316 of Ledger C, the same charge of which you testified before the Vice-Chancellor?

A. I don't know. It is too long ago for me to remember. I don't know whether the charges on page 316 of Ledger C correctly state my account with the firm. I think I have seen the account before. I am not sure. I don't know if the charge of \$1,622.15 is a correct charge or not. It has been so long ago, I can't remember. I think Mr. Schlicher instructed the bookkeeper to credit my wife with \$1,622.15. Looking at the printed book, I see that I said that the credit was made by my order. It was a mutual understanding between Schlicher and myself, to which we both agreed. The other charges from January 11th, 1898, to July 30th, 1898, I can't tell whether they were correct or not. It looks as if there was some flim-flam there. I doubt all the items. I can't tell whose handwriting they were in. When the firm of Whyte, Vogel and Schlicher quit business, Schlicher and I and Joe Hoff looked over the books together. I did not see how my account stood then. I did not look over the books after this suit was started. They were in Schlicher's possession. They were produced in court at the hearing.

20 On page 11 of Ledger B, I think that is the old ledger of Whyte and Vogel before Mr. Schlicher entered the firm. I am not sure even of that on page 11; it looks like my account; I can't tell for sure if it is. This book was kept by Mr. Baird; the entries look like his handwriting. The entries to September 11, 1897, are prior to Mr. Schlicher's entering the firm, I suppose.

The entry of "September 29, 1897, of \$1,000.00 by investment," represents a thousand dollars put in the firm by me; I think it was in cash; I think I have a voucher for it.

40 If I have one, I will produce it, if requested.

The balance at the bottom of page 11 is a balance of \$801.07 carried to Ledger C. I can't tell whether that is correct or not.

JOHN R. WHYTE.

Subscribed and sworn this fourth day of March, 1905, before me, at Trenton, N. J.

BAYARD STOCKTON,
M. C. C. of N. J.

Hearing, pursuant to notice, held at the Master's office, on Saturday, the twenty-seventh day of January, nineteen 10 hundred and six.

Present, Mr. Vanderbilt and A. H. Applegate, for complainant, and Mr. Katzenbach for defendant.

The counsel for the complainant offers in evidence Ledger C and Ledger B, heretofore identified.

Counsel for the defendant objects to the admission of the above ledgers in evidence on the following grounds:

First.—That the evidence shows that there were books of original entry kept by this firm, to wit, cash book, day book and journal, and that the ledgers offered are only a part of 20 the books of account, and without the books of original entry, are not competent evidence.

Second.—That the parties keeping these books and making the entries in the same have not been called as witnesses to prove these entries.

Third.—That these books were last in the possession, as shown by the evidence, of the complainant, Schlicher, and the defendant is in no wise responsible for failure to produce the same.

The counsel for the complainant state that the ledgers 30 offered in evidence show the itemized statements of the firm, each item stating what it is, and no cash book or journal would show anything different.

Counsel for complainant here offers as a witness George O. Vanderbilt.

NEW JERSEY, ss.

George O. Vanderbilt, recalled, on his oath says: John

R. Whyte and Peter Schlicher placed all the accounts of this firm in my hands for collection, and the only books they turned over to me upon which to make these collections were two large Ledgers B and C and one small ledger, the small ledger containing no account against John R. Whyte. And these ledgers, which have been identified, contain all the accounts of that firm so far as I know, and in my investigation of the affairs of the firm, with the assistance of Louis Vogel, John R. Whyte and Peter Schlicher, these ledgers seem
 10 to contain all the business transacted by this firm during its continuance, and that these ledgers were used in collecting the firm's debts, offered in evidence and testified to by Louis Vogel as the books of the firm, in other suits containing the accounts against other persons which I sued for these debts. (This evidence is objected to on the ground that what transpired in other suits affecting these ledgers, is not competent evidence to prove the same as the books of account of the firm in this proceeding.) I have never seen any other books
 20 account of the firm with the Princeton Bank.

GEORGE O. VANDERBILT.

Sworn and subscribed this twenty-seventh day of January, 1906, before me, at Trenton, New Jersey.

BAYARD STOCKTON,
 M. C. C. of N. J.

Counsel for the complainant offers in evidence a certified copy of chattel mortgage, Henrietta G. Bill to Whyte and Vogel, marked by the Master Exhibit B *ex parte*, complainant.

30 Counsel for the complainant offers in evidence vouchers for the account of Peter Schlicher as stated in his testimony—marked by the Master Exhibit C 1 to C 22 inclusive.

Examination adjourned to February 3d, 1906, at 10 A. M., at Master's office.

BAYARD STOCKTON,
 M. C. C. of N. J.

NEW JERSEY, ss.

Martin W. Hubbard, of full age, having been first duly sworn on his oath saith: I reside at Princeton, New Jersey, and am a clerk in the office of the Treasurer of Princeton University. In eighteen hundred and ninety-eight about, I did some collecting for Whyte and Schlicher. This was the end of the store on Mercer street. Mr. Vanderbilt turned over to me the books of the firm, according to my recollection. I think I had a conversation at which were present Mr. Vanderbilt, Mr. Schlicher and Mr. Whyte, 10 about this collecting. The ledgers, possibly more than one large ledger, and the small ledger came into my possession.

Q. Did you proceed to collect the accounts from these books? (Object to as irrelevant.)

A. Yes; I do not think there were any other books given me. The money was deposited in the Princeton Bank to the credit of Peter Schlicher and John R. Whyte. I identify my writing in the small ledger produced, and Ledger C. I don't see any entries in my handwriting in Ledger B. After I had finished with the ledgers, I don't remember 20 what I did with them.

Cross-examination.

I made none of the entries in these books; that is, the charges; simply credits for moneys I collected. I have no knowledge as to whether there were any other books of the firm of Whyte and Vogel.

(Signed) MARTIN W. HUBBARD.

Subscribed and sworn this eighth day of February, 1906, before me, at Trenton, N. J.

BAYARD STOCKTON, 30
Spec. M. C. C. of N. J.

NEW JERSEY, ss.

Margaret E. Clair, recalled, on her oath saith: It has been so long that I almost forget what the books of Whyte and Vogel look like. I recognize my writing in the small ledger. I recognize some of the entries in Ledger C as my writing, and part of the entries in Ledger C. I started in in September and some is before that. When I made the

entries in the different ledgers, I got the items from an order book. The entries I made in this way are correctly transcribed.

Cross-examination.

The sales of the day went on the small book, and they were afterwards posted to the ledgers. The small books were about half the width of the ledger, and about as long, and pasteboard backs, not leather. Most of the entries were made in ink. I do not know where those small books are
10 now. While I was there they were put away one after another in the safe, I am quite sure. I did not consider them of much value after they were copied into the ledger. (Mr. Katzenbach objects to this as an expression of opinion on the part of the witness.)

MARGARET E. CLAIR.

Subscribed and sworn this eighth day of February, 1906, before me, at Trenton, N. J.

BAYARD STOCKTON,
Spec. M. C. C. of N. J.

20 NEW JERSEY, ss.

Frederick H. Arend, of full age, having been duly sworn on his oath saith: I reside in Trenton and have kept books for Whyte and Vogel in Princeton. I recognize my handwriting in Ledger B, in Ledger C. There is no writing of mine in the small ledger. I worked there about eight months, I think. I followed the customs in use when I went there. There was a day book or scratch book in which all the orders were entered and when the orders were filled,
30 scratch book. They were a book about a foot long, six inches wide, an inch thick, or three-quarters; the paper was white; all entries made in lead pencil, the paper was not fit to write on with ink. The accounts in that book were transcribed in the ledger the next day, and the small book was put aside till the corresponding day of next week. There was a book for every day in the week except Sunday, and the day of the week was marked on the book. What I transcribed in the ledger was indentially correct, or so I

intended it to be. My scratch books were left in the office when I left there. I don't remember whether they were in the safe or on top of the safe. Miss Clair came after me as bookkeeper.

Cross-examination.

In transcribing into the ledger, I might have abbreviated the charges. (Witness shown page 11, Ledger B.) The last item is the only one in my writing.

Re-direct.

(Witness shown Ledger B, page 316.) The entries down 10 to June twenty-seventh, eighteen hundred and ninety-eight, are in my writing. The word balance brought from old ledger, January 1, 1898, \$801.01, is in my handwriting. That amount is the balance shown on Ledger B, page 11, in John R. Whyte's account. The items entered in the ledger were a practiced copy of the scratch book. The words were contracted to fit the small size of the page. The letters R. B. would be either roast beef or rump beef. Abbreviations of this nature also appeared in the scratch.

Re-cross.

I could not tell whether or not they appeared in the day book without seeing the day book.

20

FREDERICK H. AREND.

Subscribed and sworn this eighth day of February, 1906, before me, at Trenton, N. J.

BAYARD STOCKTON,
Spec. M. C. C. of N. J.

NEW JERSEY, ss.

Louis R. Vogel, recalled, on his oath saith (shown books) : They are Ledger B and C of Whyte and Vogel. I recog- 30 nize the small ledger also. We had a blotter used as a day book also, in pencil. We employed Mr. Arend and Miss Clair as bookkeepers. We had a blotter for every day in the week. I don't know what became of them. They were kept in a box under the counter. I assigned my interest in the firm to Mr. Schlicher. I have never seen the blotters since, and don't know where they are. I have never seen them since.

Cross-examination.

The firm had other bookkeeper, a man named Baird. The original charges were made by whoever took the orders. John Lyons and a man named Tash worked there. Mr. Vanderbilt brought a suit against Mrs. Glenn for the firm before I retired. The blotters were produced in court in that suit, and the ledgers. I was present and testified.

Re-direct.

The suit of which I speak was about a year before I left
10 the firm.

L. R. VOGEL.

Subscribed and sworn this eighth day of February, 1906,
before me, at Trenton, N. J.

BAYARD STOCKTON,
Spec. M. C. C. of N. J.

NEW JERSEY, ss.

Peter Schlicher, recalled, on his oath saith: I have no knowledge of any other books of the firm except Ledger B, C, and the small ledger. I was not active there at any
20 time. These three books are all I know of. I don't know where to look for any more. I was a member of the firm of Whyte and Vogel, but my name did not appear in the firm name. Then I bought out Vogel and took an assignment of his interest. I took Mr. Joseph Hoff to examine the books. I was there and Jack Whyte; Mr. Hoff looked over books. I know I saw Ledger C. and particularly noticed page 316. Whyte and I agreed that Hubbard should collect the accounts in the books and that the books should be turned over to Mr. Hubbard. I can't tell how the books
30 got into Hubbard's hands. I never saw any scratch book or blotters, except that I saw some laying on the counter in which they were writing orders. I never saw any since, and don't know what has become of them.

PETER SCHLICHER.

Subscribed and sworn this eighth day of February, 1906,
before me, at Trenton, N. J.

BAYARD STOCKTON,
Spec. M. C. C. of N. J.

Books offered in evidence, and the same objection is renewed by Mr. Katzenbach.

NEW JERSEY, ss.

George O. Vanderbilt, recalled, on his oath saith: In my preceding examination I have used the words, "I have never seen any other books of the firm except the bank books that contained the bank account of the firm with the Princeton Bank." I mean by that, that the firm never delivered to me any other books than those to make collection on after the dissolution of the firm.

10

Cross-examination.

The books came from Hubbard to me, to the best of my recollection. Hubbard had them for collection first, and when he had collected all he could without suit, they were turned over to me to sue upon, if necessary. About a year before the dissolution of the firm, I remember bringing a suit for the firm of Whyte and Vogel against a woman named Glenn. The case was tried in the Mercer Circuit. What books were offered in evidence, I don't remember. I know we obtained a judgment. I could not state that the day book or scratch book were not offered in evidence. They may have been in court and they may not; I don't remember.

20

GEORGE O. VANDERBILT.

Subscribed and sworn this eighth day of February, 1906, before me, at Trenton, N. J.

BAYARD STOCKTON,
Spec. M. C. C. of N. J.

Testimony closed for plaintiff.

The Master rules that he will admit in evidence Ledger B and C, above referred to. Objected to by Mr. Katzenbach. Objection overruled. Appeal.

30

The counsel for the defendant offers in evidence the articles of co-partnership, a copy of which is printed on page 130 of the printed book in this case. Admitted.

Testimony closed for defendant June 1, 1906.

BAYARD STOCKTON,
Master.

ACCOUNT OF JOHN R. WHYTE, FROM LEDGER
B, PAGE 11.

1896.		To capital paid in	\$500 00
Sept.	1.	To balance, 43	\$141 50
	7.	To Mrs. Whyte, 16 W. Board	56 00
	15.	To cash	1 00
Oct.	3.	To livery bill, Sept. 6....	2 50
10	9.	By cash paid in	200 00
	15.	To cash	50
Nov.	4.	To cash	5 00
	12.	Mrs. J. R. Whyte, ac- count	200 00
	25.	To telephone	7 00
Dec.	12.	To cash	1 00
	26.	To J. D. Harris	2 31
		To Dec. 20, cash	17 00
	31.	To R. Maple, account....	73 84
20		To April 1, Kilfoil, ac- count wagon	8 00
		To A. Burian	12 00
		To Perine, June 6, ac- count eggs	8 60
1897.			
Jan.	6.	To E. Margerum, pears and grapes	1 50
	7.	To Jos. Ross, account....	10 94
	18.	To credit of Mrs. J. R. Whyte	148 06
30		To freight	4 90
Feb.	13.	To Columbia $\frac{1}{2}$ dollar....	50
	20.	To cash	16 00
Mar.	4.	To cash	6 10
	6.	To cash	4 00
	16.	To cash, J. Lyons	5 00
	24.	To cash	20 00
	26.	To cash	2 00
April	21.	To Mrs. Whyte, 30 wks. board to date	105 00
40		To C. B. Nailer	4 50

	22. To cash	5 00	
	23. To cash	11 50	
May	1. By cash		275 00
	7. To account Mrs. J. R. Whyte	275 00	
	8. To cash	10 00	
	22. To cash	2 00	
	27. To cash, Mrs. Whyte....	2 88	
	28. To cash	4 00	
June	8. To telephone to Oct. 1... To Tom Carroll	7 00 64 23	10
	11. To cash	9 00	
	19. To Mrs. Whyte, board to June 16	28 00	
	30. To cash	5 00	
July	1. To cash	2 10	
Sept.	1. To Mrs. Whyte, 11 weeks board	38 50	
	10. By cash dep. in bank....		75 00
	11. To Carroll & Co.	11 61	20
	22. To Mrs. W., 3 wks. board.	10 50	
	29. To investment		1,000 00
1898.			
Jan.	1. To Bal. N. L. 316.....	801 07	

ACCOUNT OF JOHN R. WHYTE FROM LEDGER
C, PAGE 316.

1898.		
Jan.	1. To bal. O. L. 11	\$801 07
	To J. Margerum, account.....	42 00
	One pair shoes, Kelty	3 00 30
	To Roe Maple, account.....	52 35
	To Clayton & Calhoun	65 15
	To J. Ross, account	17 00
	To F. Krespach	4 60
	To B. Watts, account	29 88
Feb.	1. To R. P. A.	3 00
	To E. Sandoz, account	4 97

Mar.	2.	To Feuring, vest	4 00
	10.	To Kelty, shoes	7 00
	19.	To cash	1 00
	26.	To cash	2 00
	26.	To cash, Dancer	2 00
May	17.	To cash	5 00
	21.	To cash	5 00
	23.	To cash	7 00
	28.	To cash	5 00
10 June	4.	To shoes, Kelty	13 75
	22.	To Gulick	1 50
	27.	To cash	3 00
July	30.	To cash	1 00
Oct.	27.	Balance from Pg. 58 Amt.....	1,622 15

MASTER'S REPORT.

[Filed July 20, 1906.]

IN CHANCERY OF NEW JERSEY.

	Between		
	PETER SCHLICHER,	}	On Bill, &c.
20	Complainant,		
	and		
	CATHARINE WHYTE, ET ALS.,		
	Defendants.		

In pursuance of an Order of Reference of this court made in the above-stated cause, bearing date the eleventh day of December, nineteen hundred, whereby it was referred to the subscriber, one of the special masters of this court, to take a mutual account of all deeds and transactions between the complainant and the said defendant, John R. Whyte, as partner, as in said bill mentioned, and that in taking said account the said John R. Whyte be charged not only with his individual liabilities to the said co-partnership, but also with the liabilities and indebtedness of the said Catherine

Whyte to the said co-partnership, which he, the said John R. Whyte, has assumed; and in the taking of said account, the said master is to make unto the parties all just allowances and to report what, upon such accounting, appears to be due from each of the said parties to the other, and also the balance which upon the said account shall appear to be due from either party to the other, and, etc., I do report that I have been attended by George O. Vanderbilt, Esq., solicitor of the said complainant, and Frank S. Katzenbach, Jr., Esq., solicitor of the said defendant, John R. Whyte, and 10 that, in their presence, I have taken the depositions of witnesses produced before me, and have examined into the matters by the said order referred to me.

And I do find and report that the said complainant was a partner with the said defendant, John R. Whyte, the said complainant owning two-thirds of the assets of the said partnership, and the said defendant, John R. Whyte, owning one-third thereof, and that it appears from the evidence produced before me and annexed to this my report, that the net worth of the said firm of Schlicher and Whyte on the first 20 day of September, eighteen hundred and ninety-nine, was the sum of three thousand three hundred and ninety-one dollars and ninety-nine cents, one-third of which is the share of the said defendant, John R. Whyte, and two-thirds of which is the share of the complainant, Peter Schlicher; that the defendant, John R. Whyte, owes the said firm the sum of three thousand two hundred and two dollars and forty-two cents. Deducting from last mentioned amount the share of the said defendant, John R. Whyte, in the net worth of the firm of Schlicher and Whyte, to wit: One thousand one 30 hundred and thirty dollars and sixty-six cents, leaves the balance due from the said defendant, John R. Whyte, to the complainant, Peter Schlicher, two thousand and seventy-one dollars and seventy-six cents, which said last mentioned sum I do hereby find and report is the said balance upon the said account which the said John R. Whyte owes to the said complainant, Peter Schlicher.

And I do further find and report that the said complainant, Peter Schlicher, is entitled to interest upon the said sum of two thousand and seventy-one dollars and seventy-40

six cents from the first day of September, eighteen hundred and ninety-nine.

And I do further report that I have annexed to this my report the testimony taken before me in this matter and have also annexed copies of the books produced before me so far as the entries in the same relate to the determination of this matter.

All of which is respectfully submitted this first day of June, in the year of our Lord, nineteen hundred and six.

10

BAYARD STOCKTON,
Special Master in Chancery.

EXCEPTIONS TO MASTER'S REPORT.

IN CHANCERY OF NEW JERSEY.

Between	}	On Bill for Accounting.
PETER SCHLICHER,		
Complainant,		
and		
LOUIS R. VOGEL, ET AL.,	}	
Defendants.		

20 Exceptions taken by John R. Whyte, one of the defendants in the above-stated cause, to the report of Bayard Stockton, Esq., one of the special masters of this court, to whom it was referred to take and state a mutual account of all deeds and transactions between the complainant and the said John R. Whyte by an order of this court dated December eleventh, nineteen hundred.

First. For that the said master has not in his said report taken and stated and settled an account of all the dealings and transactions between the complainant and the said John
30 R. Whyte, as partners; whereas the said order of reference required the said master so to do.

Second. For that the said master has, in and by his said report, dated June first, A. D. nineteen hundred and six, certified and reported that the said John R. Whyte owed to

the said firm the sum of three thousand two hundred and two dollars and forty-two cents; whereas he ought to have certified that there was no competent evidence produced before him that the said John R. Whyte owed said sum, or any other sum, to said firm.

Third. For that the said master has, in and by his said report, certified and reported that he admitted in evidence over and against objections made thereto, two certain ledgers, purporting to have been the ledgers kept by said partnership, without the production of the books of original entry kept by the said firm or partnership, and has further certified and reported that his statement of the indebtedness of the said John R. Whyte to said firm from the accounts as they appeared on said ledgers; whereas the said master ought to have certified and reported that he had refused to admit said ledgers in evidence. 10

Fourth. For that the said master has certified and reported that he admitted in evidence over and against objections, said ledgers, and based his report of the amount due from the said John R. Whyte to the said firm upon the accounts as shown on said ledgers without proof of the handwriting in which the entries in said ledgers, so far as the same related to the accounts of the said John R. Whyte are made; whereas the said master should have certified and reported that he declined to admit said ledgers in evidence without proof of the handwriting of the entries therein made. 20

Fifth. For that the said master has certified and reported that he charges the said John R. Whyte with items of cash shown on said ledgers as due from the said John R. Whyte, without other proof that the said sums of cash were owing by the said John R. Whyte; whereas the said master should have certified and reported that he disallowed all of said items of cash shown on said ledgers as due from the said John R. Whyte. 30

Sixth. For that the said master has certified and reported and his said report shows that he has included therein the amount owing by the said John R. Whyte, as shown upon an old ledger to a firm in which the complainant was not a member and had no interest; whereas the said master should have certified and reported that he excluded from said ac- 40

an order of reference was made in this cause to Bayard Stockton, one of the special masters of this court, bearing date the eleventh day of December, A. D. nineteen hundred.

And it further appearing that the said master made his report to this court under said order of reference dated the first day of June, nineteen hundred and six, and which was filed in this court on the twenty-third day of July, nineteen hundred and six.

And it further appearing that the said defendant, John R. Whyte, by his said counsel, Frank S. Katzenbach, Jr., 10 filed on the tenth day of August, A. D. nineteen hundred and six, exceptions to said master's report, and said exceptions coming on to be heard and having been read, and arguments of counsel heard thereon and duly considered;

It is thereupon on this sixteenth day of July, A. D. nineteen hundred and seven, on motion of George O. Vanderbilt, of counsel with the complainant, ordered, adjudged and decreed, that the said master's report of said Bayard Stockton, Esq., be and the same is hereby ratified and confirmed, 20 and the exceptions taken thereto are overruled, set aside and for nothing holden, with costs to be paid by the exceptant to the complainant.

And it further appearing that the said master in and by his said report did find that the said defendant, John R. Whyte, was indebted to the said complainant, Peter Schlicher, in the sum of two thousand and seventy-one dollars and seventy-six cents (\$2,071.76) with interest from the first day of September, A. D. eighteen hundred and ninety-nine.

It is therefore further ordered, adjudged and decreed that there is due and owing from the defendant, John R. 30 Whyte, to the complainant, Peter Schlicher, the said sum of two thousand and seventy-one dollars and seventy-six cents (\$2,071.76) with interest from the first day of September, A. D. eighteen hundred and ninety-nine, until the same is paid and satisfied, together with costs in this cause to be taxed.

And it is further ordered, adjudged and decreed that a copy of this decree and the taxed bill of costs in this cause be served upon the defendant, John R. Whyte, within ten days from the date hereof, and that the said defendant. 40

John R. Whyte, pay to the said complainant, Peter Schlicher, or his solicitor, the said sum of two thousand and seventy-one dollars and seventy-six cents (\$2,071.76) with interest from the first day of September, A. D. eighteen hundred and ninety-nine, until the same is paid and satisfied, together with taxed costs in this suit, within ten days after service upon him of said copy of this decree, and said taxed bill of costs, and that in default thereof an execution issue pursuant to the practice of this court.

10

W. J. MAGIE,
C.

Respectfully advised,
J. J. BERGEN,
V. C.

A true copy.
VIVIAN M. LEWIS,
Clerk.

PETITION OF APPEAL.

NEW JERSEY COURT OF ERRORS AND APPEALS.

<p>20</p>	<p>Between PETER SCHLICHER, Complainant and Respondent, and LOUIS VOGEL and JOHN R. WHYTE, Defendant and Appellant.</p>	}	<p>Petition of Appeal.</p>
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To the Honorable, the Court of Errors and Appeals of last resort in all causes:

The petition of John R. Whyte, the appellant in the above stated cause, respectfully shows that your petitioner finds
30 himself aggrieved by a decree made in the Court of Chancery by his honor, William J. Magie, Chancellor of New Jersey, bearing date the sixteenth day of July, in the year one thousand nine hundred and seven, wherein the said

Peter Schlicher was complainant, and the said John R. Whyte and others were defendants, in this respect, to wit: That the said decree orders, adjudges and decrees that the Master's report of Bayard Stockton, Esquire, be ratified and confirmed and the exceptions thereto, taken by the said John R. Whyte, be overruled, set aside and for nothing holden, with costs to be paid by the said John R. Whyte to the complainant, and that the said defendant, John R. Whyte, owes to the complainant the sum of two thousand and seventy-one dollars and seventy-six cents, with interest from September first, A. D. eighteen hundred and ninety-nine, until the same is paid and satisfied, together with the taxed costs in said cause.

Your petitioner humbly appeals from the whole of the decree of the Chancellor as aforesaid, upon the ground that the same is erroneous, for the reason that the exceptions taken by the said John R. Whyte, to the said Master's report, should have been sustained and that the decree of the Chancellor should have dismissed the complainant's bill against the said John R. Whyte, upon the ground that there was no proper evidence submitted to the Master that the said John R. Whyte was indebted to the complainant in the said sum of two thousand and seventy-one dollars and seventy-six cents, with interest as aforesaid.

Your petitioner therefore prays that the said decree of the Chancellor may be, in the particulars aforesaid, reversed, set aside and for nothing holden, and that your petitioner may have such relief in the premises as to this honorable court may seem meet.

FRANK S. KATZENBACH, JR.,
Solicitor and of Counsel with the Appellant.

NOTICE OF APPEAL.

IN CHANCERY OF NEW JERSEY.

Between

PETER SCHLICHER,

Complainant,

and

LOUIS VOGEL, ET AL.,

Defendants. } Notice of Appeal.

The defendant, John R. Whyte, hereby appeals from the 10 decree in the above stated cause by his honor, William J. Magie, Chancellor of the State of New Jersey, on the sixteenth day of July, 1907, and from the whole and every part thereof, to the Court of Errors and Appeals in the last resort in all cases.

Dated July twenty-ninth, nineteen hundred and seven.

FRANK S. KATZENBACH, JR.,

Solicitor for Defendant, J. R. Whyte.

I conceive there is good cause for appeal in the above stated cause.

20

FRANK S. KATZENBACH, JR.,
Of Counsel with Defendant, J. R. Whyte.

ANSWER.

NEW JERSEY COURT OF ERRORS AND APPEALS.

Between	}	On Appeal. Answer.
PETER SCHLICHER,		
Complainant Below,		
Respondent,		
and		
JOHN R. WHYTE,		
Defendant Below,	}	10
Appellant.		

The answer of the above named respondent to the petition of appeal of the above named appellant.

This respondent, not acknowledging all or any of the matters which in the said petition of appeal are contained, to be true, for answer thereto, nevertheless, says and admits, that a decree was, on the 16th day of July, nineteen hundred and seven, made and entered in the Court of Chancery in the cause for that purpose mentioned in the said petition, as is therein stated; but as to the substance and form thereof this respondent prays to refer thereto when the same shall be produced. And this respondent is advised and believes that the said decree is agreeable to equity, and he prays that the same may be affirmed, with costs to be adjudged to this respondent.

GEORGE O. VANDERBILT,

Solicitor for and of Counsel with the Respondent.

This agreement, made between John R. Whyte, Louis Vogel and Peter Schlicher, witnesseth that said Whyte, Vogel and Schlicher have agreed to form a co-partnership and to become co-partners together for the purpose of carrying on the general butcher business in the borough of Princeton, in the State of New Jersey, on the following terms and conditions, to wit:

The name and style under which said co-partnership shall do business shall be Whyte and Vogel.

Second. The said Whyte and Vogel contribute to said co-partnership one horse, two butcher wagons, two sets harness, two horse blankets, one safe, the knives, tools and fixtures now used by them in the butcher business at a valuation of five hundred dollars, and said Schlicher is to pay into said co-partnership one-third of said sum of five hundred dollars, said Whyte and Vogel also contribute to said co-partnership
10 the book accounts on their books from the twenty-second day of September, eighteen hundred and ninety-seven.

Third. Each of said Whyte, Vogel and Schlicher is to contribute in cash the sum of fifteen hundred dollars in addition to the tools, fixtures and accounts above mentioned.

Fourth. The profits and losses of said business shall be divided equally between the said co-partners, share and share alike.

Fifth. The said Vogel is to be the general manager of the business and the said Whyte and Schlicher shall each at his
20 own expense and charge furnish one competent man to assist the said Vogel in the conduct of said business, and each of said partners shall draw out of said business equal sums weekly, not exceeding fifteen dollars each week.

Sixth. The profits shall be ascertained and divided at the end of each college year in the month of June, at which time an account of stock and assets shall be taken.

Seventh. And one of said co-partners may terminate this agreement by giving to the other two thirty days' notice in writing, which notice shall contain an offer of option either
30 to buy or sell, and any two of said partners may terminate this agreement by giving a like notice in writing to the other one, and if the party or parties offering to sell and the party or parties offering to buy cannot agree upon the price to be paid for the interest of the party or parties agreeing to sell by the party or parties agreeing to buy the interest of the other in said co-partnership, then the party or parties selling shall select a competent person and the party or parties buying shall select a competent person to appraise the interest of the party or parties selling, and if said appraisers cannot
40 agree upon the value of said interest, then said appraisers

shall choose a third appraiser, and the decision of said three appraisers or any two of them in writing, shall be binding on all the parties, and the party or parties agreeing to sell shall accept and the party or parties agreeing to buy shall pay the price so, as aforesaid, agreed to in writing by two or more of said appraisers.

Eighth. It is agreed that whereas the said Whyte and Schlicher is about to endorse a note for said Vogel for the sum of fifteen hundred dollars for the accommodation of said Vogel, if said co-partnership should be terminated by 10 the withdrawal or death of the said Vogel before said note or any renewal thereof shall have been paid, that then said Whyte and Schlicher shall have the right to withhold from the interest of said Vogel in said co-partnership the amount of said note still remaining unpaid before turning over to said Vogel or his representatives any part of said partnership assets.

In witness whereof the said parties have hereunto set their hands the day and year first above written.

JOHN R. WHYTE, 20
LOUIS VOGEL,
PETER SCHLICHER.

Signed in the presence of

The words "of option" interlined before execution.

LINTON SATTERTHWAITE.

THE HISTORY OF THE UNITED STATES

The history of the United States is a story of growth and expansion. From a small collection of colonies on the eastern coast, it grew into a vast nation that stretched across the continent. The early years were marked by struggle and conflict, but the spirit of independence and self-determination prevailed. The American Revolution was a turning point, leading to the birth of a new nation. The years following were a period of rapid growth and development, as the United States expanded its territory and influence. The Civil War was a defining moment, testing the nation's unity and leading to the abolition of slavery. The Reconstruction era followed, a period of rebuilding and reform. The late 19th and early 20th centuries saw the United States emerge as a world power, with its influence extending across the globe. The 20th century was a period of great change, with the United States playing a leading role in the world. The end of the century saw the United States facing new challenges, but its spirit of resilience and innovation remained strong.

The American Revolution was a defining moment in the history of the United States. It was a struggle for independence and self-determination, leading to the birth of a new nation. The years following were a period of rapid growth and development, as the United States expanded its territory and influence. The Civil War was a defining moment, testing the nation's unity and leading to the abolition of slavery. The Reconstruction era followed, a period of rebuilding and reform. The late 19th and early 20th centuries saw the United States emerge as a world power, with its influence extending across the globe. The 20th century was a period of great change, with the United States playing a leading role in the world. The end of the century saw the United States facing new challenges, but its spirit of resilience and innovation remained strong.

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