In Chancery of New Jersey.

Between THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY AT SPARTA, *et al*, *Complainants*, *and* GEORGE B. BEATTY, *et al.*, EXECUTORS OF DAVID CORY, DECEASED, *Defendants.*	*On Bill for Relief.*

STATE OF THE CASE.

Abridgment of the pleadings and one decree, by agreement of counsel.

BILL OF COMPLAINT.

That on September 12, 1873, complainants filed a bill claiming the payment of a legacy of $12,000, and interest, by virtue of the will and codicil of David Cory, deceased.

That Beatty and Munson, two of the executors of D. Cory, deceased, filed their answer thereto, November 25, 1873, therein admitting that the said four executors held in their hands a sum of money sufficient to satisfy said bequest; that Frank C. Easton and Job Cory, the other two executors, on the same day filed an answer to said bill, therein admitting sufficient money in said four executors' hands to satisfy said legacy, and therein charging

that said bequest was void for uncertainty; that proofs were taken in said cause on both sides, and the cause argued before his Honor THEODORE RUNYON, Chancellor of the State of New Jersey, on the 23d day of December, 1876; that an opinion, sustaining said bequest, was filed by his Honor the Chancellor, on the 25th day of November, 1877; that on the 12th day of March, 1878, a decree was made in said cause by his Honor the Chancellor, that said trustees were competent to take the fund and administer it, as directed by said testator, for the purpose mentioned in said codicil, and that the charity is definite, and that the said trust therefore ought to to be upheld; that said executors having represented to the Court that the admission of sufficient assets to pay said legacy to said complainants in full, so contained in the answer, was erroneous, and made in ignorance of the true condition of the estate of said deceased, and that by reason of errors in a statement of their account with said estate, and of depreciation in the value of the assets and securities of said estate held by them, pending the determination of said suit, and other causes, that they had not then in their hands sufficient assets to pay the said legacy so due to said complainants in full, and had asked leave to be relieved from the said admission of assets, and leave to amend their answer in that respect, which application the Chancellor thought proper to grant; and it having been suggested to the Chancellor that said executors could with safety pay to said complainants the sum of three thousand dollars on account of said legacy,

It was thereupon, on said twelfth day of May, 1878, ordered, adjudged and decreed by the Chancellor, that said legacy so given by said last will and testament, and the codicil thereto, is a good and valid legacy; that said complainants are competent to take the same and to administer the same according to the directions of said will and codicil, and that the trust so created should be upheld. That in and by said decree it was ordered that said defendants be and they were thereby relieved and

discharged from the effect of said admissions of sufficiency of assets so contained in their said answers, and leave was thereby given to them to file amended answers to said bill of complaint, setting up such want of assets, within sixty days from the date of said decree.

And it was further ordered in and by said decree, that said defendants should in the meantime forthwith pay to said complainants or their solicitors the sum of three thousand dollars on account of said legacy, and that they hold the remainder of any assets and funds of said estate in their hands subject to the further order of this Court.

That the said executors, George B. Beatty, James L. Munson, Frank C. Easton and Job Cory, on the 8th day of July, 1878, filed amended answers to said bill of complaint, therein setting up that the admissions of sufficient assets to pay said legacy to complainants in full, so contained in their said answers, were erroneous and made in ignorance of the true condition of said estate, and that there was a deficiency of assets to pay the said legacy so due to complainants in full; and therein praying the aid of the Court in the premises, that they might be relieved from the binding force of a certain decree of confirmation by the Orphans' Court of the county of Sussex, that an account might be taken of the amount of assets received by them and the payment of debts, expenses and disbursements by them and commissions due to them, and the balance of assets remaining in their hands; and that the said will and codicil and each item thereof, should be construed by the Chancellor.

The facts and averments of said amendment to said answers is fully stated, *mutatis, mutandis*, in bill of complainant, on pages 1 to 98, in the record of the cause of George B. Beatty, *et al.*, executors of David Cory, deceased, against the Trustees of the Cory Universalist Society at Sparta, *et al.*, which cause was heard with this cause before the Chancellor; the evidence in that case was, by agreement of counsel, used on such hearing, and

by such agreement is to be so used on the hearing of the appeals of both causes, and said two causes are, by agreement of counsel, to be heard together on appeal.

Dated October 1, 1885.

A. Q. KEASBEY & SONS,
Solicitors for Respondents.

10 THOMAS KAYS,
Solicitor for Appellants.

WARD & TICHENOR, Law Case Printers, 832 and 834 Broad St., Newark, N. J.

N. J. Court of Errors and Appeals.

Between
GEORGE B. BEATTY, *et al.*, EXECUTORS OF DAVID CORY, DECEASED,
Appellants,
and
THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY AT SPARTA,
Respondents.

On Appeal, Etc.

OPINION.

THE CHANCELLOR:

David Cory, deceased, late of Sparta, in Sussex county, died October 14th, 1870, leaving a will dated January 1st, 1869, and a codicil thereto dated the 17th of February following. By the will he appointed his friends George B. Beatty and James L. Munson, and his grandson, Francis C. Easton, executors, and by the codicil he appointed his son, Job Cory, an executor also. All the executors proved the will and codicil October 25th, 1870, and straightway entered upon the duties of their office, and have continued to act as executors ever since. On the same day on which the will was proved they filed an inventory of the estate, by which it appeared that there had come to their hands as executors, personal property to the value as appraised, of $108,111.92, of which sum $2,196.51 were the appraised value of farm stock, grain, &c., and $492.15, the value of household goods, and the rest, $105,423.27, was the value of cash and securities for the payment of money. In this last amount was included the amount ($1,439.29) of principal and interest of certain claims which were set down in the inventory

as being doubtful. They were a note of Alfred Ackerson and four notes made by J. B. Boss, but no other claims were so designated. So that, according to the inventory, there came to their hands on the death of the testator, cash and securities considered by themselves and the appraisers to be good and collectible, to the amount of $103,983.98.

By the will the testator gave to his wife for life (in lieu of dower) his homestead farm, together with all the stock and movable property, including household furniture, but not notes or bonds and mortgages. To his grandson, Francis C. Easton, he then gave the farm (except a lot of about nine acres) for life, with remainder to the heirs of his body, lawfully begotten, and gave the lot of nine acres after his wife's death to his, the testator's, son Job, in fee.

He then declared it to be his will, and ordered that Francis C. Easton should have all the before-mentioned movable property (except household goods), on or belonging to the farm, and the blacksmith's tools, after his wife's death; and he then ordered and directed that Easton pay to his executors, or their successors, $3,000 after the decease of his wife (with interest), and within five years after he should have taken possession; which money he declared should be a lien on all the property until paid, and when paid the property was to be Easton's absolutely. He further ordered that after his decease or the death of his wife, as the case might be, the movables given to Easton should be at Easton's disposal on his paying $1,500. The will declared that the gifts to Easton were upon the express condition that he should make no charge against the testator's estate for labor done or services rendered to or for the testator during the testator's life or that of his wife. The testator then gave to his son Job the farm called the Cox farm, on which the latter then lived, together with $12,000 in notes, bonds and mortgages; the securities to be such as the executors should assign and deliver over to him. Then followed certain other bequests, viz: To the testator's son, Thomas Cory, "and to his heirs," $20,000; to the

testator's daughter, "Marthy" Morrow, "and to her children," $20,000; to his son, Charles Cory, $4,000; to his daughter, Jane Easton, $5,000, "and after her decease to her children;" to his granddaughters, Martha and Mary Easton, each $500; to his granddaughter "Sharlotty" Cory, daughter of his deceased son Samuel, $1,000, and to his two grandsons, Zophar and Samuel Cory, each $1,000. He then gave to his three grandchildren, George, Francis and "Sharlotty," children of his deceased daughter, Eliza Roe, $12,000, in equal shares, when they should arrive at the age of twenty-one years, and added, "And further, I order that if any one of them should die before that time then his or her share to go to the living; the last of these legacies named to remain in the hands of my executors or guardians appointed for that purpose, and be kept at interest for them until they shall arrive at the age above described." He then gave to his granddaughter "Caty" Roe, daughter of his deceased daughter, Mary Roe, $1,000, to be retained in the hands of his executors or "their survivors" until she should arrive at the age of twenty-one years; and he added, "But if she should die before that time or die without issue, then and in that case that the legacy bequeathed to her revert back to my other lawful heirs." Then followed a bequest of $1,500 in equal shares to his three grandsons, Francis, William and "Yeany," sons of his son Job, when they should arrive at the age of twenty-one years, and the will adds, "to be kept at interest for them by guardians appointed for that purpose." After directing sale of a wood lot, the testator then directed as follows: "It is my will and I do order, that all the above stipulated legacies and bequests to be paid by my executors or the survivors of them, to the above-named legatees, in notes or bonds and mortgages transferred to them with the respective value at the time, by my executors or the survivors of them, excepting those that are not of age, as stated above; and if there shall be an overplus after paying the stipulated legacies and debts, then I order that what remains to be paid or distributed to my lawful heirs." After giving his wife leave to sell or dispose of

the household goods as she should think best, he ordered his executors, or the survivors or survivor of them, to retain in their hands $12.000 for the purpose of a trust to erect a building and establish a religious society. The trust was modified by the codicil so as not to require the erection of the building, but directing the payment of the money to certain persons in the codicil named, after they should have established the society and should have been incorporated to carry the object of the trust into effect. The codicil confirmed the will except as to part of the trust, which it merely modified, and appointed Job Cory an executor.

As appears by the records of the Orphans' Court of Sussex county, the joint final account of the executors was passed at the term of December, 1871, whereby they were charged with $117,531.48, and after crediting them not only with moneys paid, including legacies, but also with all legacies remaining unpaid and their commissions and expenses of settling the account, there was a balance in their hands of $6,299.93. In September, 1873, "The Trustees of the Cory Universalist Society at Sparta," filed their bill in this Court to compel payment to them of the legacy of $12,000 due to them under the will, with the interest thereon. George B. Beatty and James L. Munson, two of the executors, answered together, and the other two executors also answered together. The answers were filed in November, 1873, and both of them, although they denied the validity of the bequest, admitted that there were sufficient assets in the hands of the executors to pay the demand if the legacy should be established. It was established by the decree of the Court made in March, 1878. From that decree the executors appealed, and it was affirmed by the Court of last resort at the term of November, 1879. By the decree the executors were permitted to amend their answer by striking out the admissions of assets and setting up deficiency thereof, but they having suggested that they could safely pay to the trustees $3,000 on account of the legacy, it was ordered that they pay that sum arcordingly, which was done. In May, 1878, they filed the bill in this

cause for the construction of the will and for relief against the final account before mentioned. The latter branch will be first considered. The relief on that head is sought on the ground of mistake. The executors allege that the account (it is the only one they ever filed) was never intended to be the account of all of them, but only the account of two, Beatty and Easton, and that as such it was not intended to be final, but only intermediate. The testimony of the Surrogate, by whom the account was drawn up, and who gave the requisite notice for the executors, is very clear and positive on the subject.

He swears that the executors were all present at the making out of the account and that they agreed to have the account stated as a joint account, and he says he thinks he explained to them the difference between joint and separate accounts as to their effect upon the accountants. He also testifies that Beatty, Munson and Cory, and he thinks Easton also, had been to his office previously to see him on the subject, and that they all appeared anxious to have the estate settled up; that he saw the vouchers and that the balance was struck in the presence of the executors. That all of them knew that the account had been passed soon after it was done, is evident from the fact that they divided among themselves the $2,382.03 of commissions allowed them in the account. Their testimony is not such as to overcome that of the Surrogate. He is an impartial witness. He was acting in a *quasi* official capacity in making up the account for them. He had no interest to subserve by deceiving them and it does not appear that he did so. The fact that the account covers the transactions of all the executors is a circumstance of much weight against them on this point. It is enough to say that the account purports to be the joint account of the four, and it appears to have been filed, audited, stated, reported for settlement, and passed as such, many years (more than six) before the filing of their bill, and as before stated, neither they nor any of them ever filed any other account.

It must stand and be accepted here as and for what it

purports to be, with all its consequences, unless fraud or mistake is shown. It is to be observed that it is not attacked by any legatee or distributee, but it is the executors themselves who are seeking to relieve themselves of the legal consequences of their own act. Inasmuch as the evidence does not establish the fact that they were induced by fraud to settle the account or to charge themselves therein with anything with which they ought not to have charged themselves, they must rely upon mistake—their own mistake, as the ground of relief. Now in what did the alleged mistake consist? To a great extent in charging themselves with the amount of securities which they had not collected and which they then supposed to be good, but which they subsequently failed to collect. That, however, is not a mistake for which relief will be granted in such a case.

Voorhees vs. *Voorhees' Exr.*, 3 C. E. Gr. 223, 228.

It may be imprudent for an executor so to make himself liable in his own estate for the amount of securities of the estate. It may be unwise for him thus to assume the risk of collection. But that is a matter which concerns himself alone and of which he himself must be the judge. If for any reason, or for none at all, he does thus become a guarantor to the estate, it is obvious that he thereby releases the creditors and legatees or distributees from any further anxiety on the subject of the collectibility of the securities and the necessity of any further attention to the matter. They may properly regard the securities as already collected. Especially is this so where, as the case in hand, the account has stood for many years before the executor takes any step to correct it or release himself from liability thereunder. But it is quite evident that the executors in this case voluntarily charged themselves with the securities. All those with which they charged themselves were believed to be good. Easton says they had but two classes of securities; those which they considered good and those which they considered uncollectible, and that there were none between those grades. They did not charge themselves

without discrimination but sought and obtained allowance in the account for such securities as they believed to be doubtful or uncollectible, asking and obtaining allowances not only for the amounts of the notes which in the inventory were put down as doubtful, but also for eight others which were in the inventory, but not marked doubtful, and which had proved to be uncollectible. But if the application for relief could be entertained on the ground that the executors erred in judgment in unnecessarily incurring liability, the circumstances of the case would forbid and prevent its success. The will directed that the legacies of the adult legatees, except the trustees, should be paid in the securities which the executors received from the testator. There was no good reason for not making such payments within the year succeeding the admission of the will to probate. The true value of all the securities could have been ascertained without difficulty within that period. Although some of them greatly depreciated after that time, it was not until the great depression in the market value of real estate, and that did not begin until the fall of the year 1873, three years after the filing of the inventory. There is great reason to believe that the Ingersoll mortgage (for $4,000) was good and could have been collected in 1871, but it was not until 1874 that steps were taken to collect it, and then the property had depreciated in market value very much. When it was put up for sale under the foreclosure proceedings instituted by the executors, a bid of about $1,100 was made by another person, but the executors declined to let it go at that price and bought it in. It was subject to a prior mortgage for $3,700. After the purchase and before the sheriff's deed was delivered, the barn on the premises was burned. The executors built a new one. They sold the property in 1878 for $600. On this transaction of the purchase of the farm, taking into the account the moneys subsequently expended upon the property by the executors in building the barn, and for interest on the prior mortgage, there was a loss of about $3,300 in addition to the loss of the claim itself; that is, the estate thus lost altogether, including interest

on the mortgage held by the estate, about $8,500, while the executors admit themselves that the mortgage was worth $2,000 in November, 1871, and there is great reason to believe that it was then entirely collectible. The interest was paid April 1st, 1873, and had been paid up to that time. The amount of the Hughes' mortgage was, it would seem, also lost through delay. The property was sold under foreclosure of the first mortgages in 1874, and then brought only $3,000 or thereabouts, the amount of the decree upon those mortgages. But in 1871 and 1872 it probably would have brought more. Mr. Stanaback swears that it was worth more in those years than it was in 1874, and besides he says he thinks that there was an accumulation of interest at the later date on the mortgages prior to that held by the Cory estate. He also says he thinks that in 1871 or 1872 it was worth about $40 an acre. There were, he says, about 93 acres in it, or a little over. So that it was worth in those years about $3,700. And here reference may be made to the Snyder claim which was lost after the filing of the account. In 1873 the executors held two notes for $1,000 each, given by Jacob Couse to the testator. On one of them Peter Dennis was surety and on the other John Snyder. On the first of April, 1873, $1,070, principal and interest, were paid to Easton on account of those claims. On receipt of that money he delivered up the former note on which the payment was made, and endorsed a payment of $1,000 on the other. Suit at law was subsequently brought by the executors on the latter note, which resulted in defeat. It is almost too obvious for remark that no allowance can be had in respect to that claim, lost, as it was, by a blunder of one of the executors. At the time of the filing of the account the claim was good, for aught that appears. The executors are entitled to no allowance in respect to any of these claims—the Ingersoll, Hughes and Snyder claims. According to their own statement in their bill, as to what the actual condition of the estate in their hands was in November, 1871, the date of filing the account, there was, allowing their estimate of $2,000 for the expense of closing up the settlement of

the estate, in addition to commissions to the amount of $2,242.83, a deficiency of only $1,752.07. But the result is due to their claim of allowance of $4,886.84 for doubtful obligations, of which amount $2,000 are claimed for the Ingersoll mortgage and $507.20 for the Hughes mortgage. If these be not allowed the account will show a surplus of $755.13, allowing $2,000 for expenses of settling the estate, over and above commissions; or $2,755.13, if that sum be not allowed. To this is to be added the sum of $3,000 with the interest thereon, due to the estate from F. C. Easton for the charge upon property bequeathed to him. In the account in the executors' bill of complaint, allowance is made for all mistakes in the amount of principal and interest due on securities in making up the inventory, (and the difference on that head between the account in the bill and the account passed is by no means great) and for the full amount of a mortgage of Alfred Roof, put down in the inventory as good, and carried (as part of the inventory) into the account passed in the Orphans' Court. That mortgage was in suit at the testator's death, and from it nothing over and above expenses of litigation was, in fact, realized to the estate. The account of November, 1871, represented the amount of the estate then in the hands of the executors as they then understood it. It shows a balance of over $6,000 after paying all debts and legacies. There was a mistake of $1,000 in it in favor of the executors, a credit on account of a supposed error in the amount of the principal of the Carr mortgage. The account in the bill shows, as before stated, a deficiency of $1,752.07, but it allows $4,886.84 for "doubtful obligations" and $2,000 (in addition to commissions) for expenses of closing up the settlement of the estate; altogether $6.886,84. If those "doudtful obligations" and the $2,000 for estimated future expenses be not allowed, the balance against the executors would be $656.91 more than that shown by the account passed. Of those called doubtful obligations the amount of the Roof mortgage, $2,343.36, alone should be allowed. Although about $780 were collected on that mortgage the amount appears to have been spent in

counsel fees and disbursements in the suits upon and in reference to it. The credit for errors (in addition to those allowed in the account in the Orphans' Court) in the computation of interest on some of the items in the inventory, should also be allowed, and on the other hand the credit for error in the inventory as to the Carr mortgage, should be struck out. The amount of the Rogers debt in the account should be increased from $418.58 to $522.59, and $13.09 should be allowed for a debt of Rogers & Kays, $6.50 for a debt of Samuel Ellett, and $26.84 for a debt of John L. Riker.

There should be an allowance also for the reasonable expenses in this Court of the suit instituted by the trustees against the executors. But there should be no allowance for any costs or expenses of that suit in the Court of last resort. The decree of this Court would have protected the executors. It was not necessary for them to take an appeal. There is some evidence that the appeal was due to a disposition on the part of one of the executors at least, to litigate in the hope of defeating the trustees. Beatty, who was averse to the litigation, testified that Job Cory said "he never meant to pay that legacy, if he could help it," and that "he never expected to pay it." But however that may be, the appeal was not necessary to the protection of the executors, and therefore the estate should not pay the expense of it. The cost of endeavors to collect claims (except as to the Roof mortgage) after the account in the Orphans' Court was passed, will not be allowed. That account must stand except so far as it is varied by the correction of the mistakes before mentioned. The executors should be required to pay interest for the balances in their hands respectively. They ought to have settled the estate within the year following the probate of the will. The settlement would have been attended with but little trouble. The great body of the legacies was to be paid by transfer of securities, and the debts were but few. If there have been depreciation and loss they are due to their failure to discharge their duty in the settlement of the estate.

Their bill asks for construction of the will and for instructions as to their duty in certain respects. Those matters will be now considered.

And first, as to the question whether under the sixth clause Easton is chargeable with interest on the $3,000 thereby made payable, and if so, from what time and when it is due. The will expressly provides that he shall pay interest. He was to pay the $3,000 in five years after taking possession. He took possession on the death of the widow, August 6th, 1876. The interest ran from that day, and both principal and interest were payable at the end of five years from that time. He is chargeable with lawful interest upon the interest (with annual rests) from August 6th, 1881.

In the 16th clause of the will a legacy is given to persons whom the testator designates as George, Francis, and "Sharlotty," the children of his deceased daughter, Eliza Roe. There can be no doubt, from the evidence, that by "Sharlotty," he meant Mattie C. Roe, the only daughter of Eliza. He was in the habit of calling her by the name of "Charlotty."

Under that clause, her share, in case she should die before attaining to majority, will go to her surviving brothers. The language is, "If any one of them should die before that time (majority), then his or her share to go (to) the living."

By the seventeenth clause the testator provided that in case of the death of the legatee therein named, Catherine Roe, before attaining to her majority, or in case she should die without issue, then the legacy given to her is to "revert back to" his "other lawful heirs."

The question propounded, is, what is meant by the provision that it shall revert back to his lawful heirs.

By the term "revert," he meant "go to," and by "lawful heirs," he meant his children, or in case of their death, those who should legally represent them.

In the 19th clause, a legacy is given to his three grandsons Francis, William, and "Yeany," sons of his son Job. By "Yeany" he meant Job's son Eugene, whom he habitually called by the nickname of "Yeany."

The 21st clause is as follows: "It is my will and I do order, that all the above stipulated legacies and bequests to be paid by my executors or the survivors of them, to the above-named legatees, in notes or bonds and mortgages transferred to them, with the respective value at the time by my executors or the survivors of them, excepting those that are not of age, as stated above; and if there shall be an overplus after paying the stipulated legacies and debts, then I order that what remains to be paid or distributed to my lawful heirs." This is a provision for payment of those legacies to the adult legatees in notes or bonds and mortgages belonging to the testator at the time of his death. He directs that the selection be made by his executors, and that the value at which the securities shall be taken by the lagatees shall be the amount due upon them at the time of the transfer. The transfer has, in fact, been made to all of the adult legatees whom the executors have not paid in cash. By the concluding provision of the section, the testator meant to give any surplus which should remain (there is no residuary clause in the will or codicil), after payment of debts and legacies, to his children, or in case of their death, to those who should legally represent them.

The legacies to those adult legatees are demonstrative legacies, for they are to be paid out of certain designated securities. But the testator did not intend that they should, by reason of that fact, have a preference in any way over the other legacies. He directs that the legacy given to his three grandchildren, George, Francis and Charlotte Roe, "remain" in the hands of his executors, or guardians to be appointed for the purpose of taking charge of the money, and be kept at interest for the infants until they shall have attained to their majority. He directs that the legacy to Katy Roe be "retained" in the hands of his executors, and kept at interest for her until she shall attain to the age of twenty-one years. He also directs his executors to retain $12,000 in their hands for the church legacy. He did not intend that the adult legatees, who were to be paid in securities, should have a preference over the others, but on the contrary, while

he presumed and believed that there would be quite enough to pay all in full, he, in effect, directed his executors to retain—withhold from the assets—certain sums of money for the infant legatees and the church. So far from those adult legatees being entitled to a preference over the infant legatees and the church, the infants and the church are rather entitled to priority over them. The legacies, however, are all to be considered as general legacies, and therefore liable to abate proportionately. Hence, in case of a deficiency of assets, the adult legatees, who have been paid in full, would be bound to contribute to the payment of the legacies to the infants and the church.

This question of contribution is of no importance. The executors are chargeable with all the unpaid legacies in full, with interest thereon.

The question whether the devisees can also be compelled to contribute, is asked. The legacies are not charged on the land. There is therefore no liability on the part of the devisees to contribute to the payment of the legacies.

The executors should be required to pay the costs of their suit, notwithstanding the fact that the bill is filed for a construction of the will.

By far the greater part of the litigation has been in their own behalf, to relieve themselves from the liability incurred by the filing of the account in the Orphans' Court. Had they been successful in that matter it would have been just that they pay costs. The questions of construction which are raised are some of them unimportant, and all of them are raised at so late a day, and under circumstances so unfavorable to the executors, that they must be held not to be entitled to costs as to them; but on the contrary they should pay the costs of the suit, notwithstanding the fact that they have asked for a construction of the will as part of the relief.

DECREE.

A final decree having been made in this cause on the twelfth day of March, eighteen hundred and seventy-eight, whereby it was decreed and declared that the legacy in question in this suit, given by the last will of David Cory, and the codicil thereto, is a good and valid legacy, and that said complainants are competent to take the same according to the directions of said will and codicil; and that the trust so created should be upheld; and also that the defendants should be relieved from the effect of the admission of assets in their answers, and permitted to file amended answers, and that the defendants should pay the sum of three thousand dollars unto the complainants or their solicitor on account of said legacy, and hold the remainder of any assets and funds of the estate in their hands, subject to the further order of this Court, and the said defendants having paid the sum of three thousand dollars, on account of said legacy, viz., five hundred dollars on the fifteenth day of March, one thousand dollars on the ninth day of April, and fifteen hundred dollars on the first day of May, eighteen hundred and seventy-eight, and having filed amended answers to said bill, and testimony having been taken in support of the answers, and in reply thereto, and the cause having come on to be heard upon the bill, answer and proofs, with argument of counsel on both sides, and it appearing to the Court that the said executors, George B. Beatty, James L. Munson, Francis Easton and Job Cory, after making all allowances to which they are entitled, are jointly chargeable with assets sufficient to pay said legacy, which was twelve thousand dollars, and that the complainants are entitled to an order requiring the payment of the balance of said legacy, so as aforesaid decreed to be valid;

It is thereupon, on this twentieth day of March, in the

year of our Lord eighteen hundred and eighty-five, on motion of Edward Q. Keasbey, of counsel with the complainants, by THEODORE RUNYON, Chancellor of the State of New Jersey, ordered, adjudged and decreed that the said George B. Beatty, James L. Munson, Francis Easton and Job Cory do pay to the said complainants, the Trustees of the Cory Universalist Society at Sparta, the sum of twelve thousand dollars, the amount of said legacy, with lawful interest thereon from the end of one year from the date of the probate of said will, which was made on the twenty-fifth day of October, eighteen hundred and seventy, making due allowance, however, for and crediting the sum of three thousand dollars paid as aforesaid on account of said legacy.

And it is further ordered, adjudged and decreed that the said George B. Beatty, James L. Munson, Francis Easton and Job Cory do pay to the said complainants their costs in this suit to be taxed.

THEODORE RUNYON,
Chancellor.

PETITION OF APPEAL.

To the Honorable the Court of Errors and Appeals in the last resort in all causes:

The humble petition of George B. Beatty, James L. Munson, Francis Easton and Job Cory, executors of David Cory, deceased, the appellants in the above stated cause, respectfully shows that your petitioners find themselves aggrieved by a decree made in the Court of Chancery, by his Honor, THEODORE RUNYON, Chancellor of New Jersey, bearing date the twentieth day of March, in the year eighteen hundred and eighty-five, wherein the said the Trustees of the Cory Universalist Society at Sparta, were complainants, and the said George B. Beatty, James L. Munson, Francis Easton and Job Cory, executors of David Cory, deceased, were defendants, in this respect, to wit:

That the said decree adjudges that the said defendants, as executors as aforesaid, after making all allowances to which said defendants are entitled, are jointly chargeable with assets sufficient to pay said legacy to said complainants;

That the said decree adjudges that said defendants do pay to said complainants the sum of twelve thousand dollars, the amount of said legacy, with lawful interest thereon from the end of one year from the date of the probate of said will, which was made on the twenty-fifth day of October, eighteen hundred and seventy, making due allowance for and crediting the sum of three thousand dollars, paid on account of said legacy;

That the said decree adjudges that the said defendants do pay to the said complainants their costs in said suit to be taxed.

And your petitioners humbly appeal from that part of the decree of the Chancellor which decrees as aforesaid, upon the ground that the same is erroneous;

For that the said defendants as executors as aforesaid, after making all allowances to which they are entitled, are not jointly chargeable with assets sufficient to pay said legacy to said complainants;

And for that said defendants should not pay to said complainants the sum of twelve thousand dollars, the amount of said legacy, with lawful interest thereon from the end of one year from the date of the probate of said will, making due allowance for and crediting the sum of three thousand dollars, paid on account of said legacy;

And for that said defendants should not pay to said complainants their costs in said suit to be taxed;

Your petitioners, therefore, pray that the said decree of the said Chancellor may be, in the particulars aforesaid, reversed, set aside and for nothing holden. And that your petitioners may have such relief in the premises as to this Honorable Court shall seem meet.

KAYS, HUSTON & KAYS,
Solr's of Appellants.

L. VAN BLARCOM,
Of Counsel with Appellants.

ANSWER TO PETITION OF APPEAL.

The answer of the above-named respondents to the petition of appeal of the above-named appellants.

These respondents, not acknowledging all or any of the matters which in the said petition of appeal are contained, to be true, for answer thereto, nevertheless, say and admit that a decree was, on the twentieth day of March last past, made and entered in the Court of Chancery, in the cause for that purpose mentioned in the said petition, as it is therein stated; but, as to the substance and form thereof, these respondents pray to refer thereto when the same shall be produced; and these respondents are advised and believe that the said decree is agreeable to equity, and they pray that the same may be affirmed, with costs to be adjudged to these respondents.

A. Q KEASBEY & SONS,
Solicitors.

SCHEDULE A.

RECEIPTS ON, AND TRANSFER OF, THE ITEMS IN THE INVENTORY.

(Made up from Def'ts Exhibit No. 2, and the evidence in the Case.)

List of all the items in the inventory; the amount at which they were inventoried, principal and interest; the receipts of the principal and interest and by whom received, with the dates of the receipts; the accumulation of interest, and to whom the obligations were transferred, and the amount due thereon at the time of transfer.

(Def'ts Ex. 2, p. 108.)

ACKERSON, ALFRED. Note, No. 33.

Oct. 26, '70, Inventoried, principal.....		$158 00
" interest.....		13 21
		171 21
Uncollectible; still hold; Ex. 78.		

(Def'ts Ex. 2, p. 40.)

ALLEN, JOHN L. B. & M. No. 8.

Oct. 26, '70, Inventoried, principal.....		$3,000 00
" interest.....		182 50
		3,182 50
June 14, '71, Int. accrued.....270 00		
—182 50=		87 50
Nov. 15, '71, Int. accrued.....		122 50
		3,392 50
June 14, '71, Received, Job Cory.....	270 00	
Aug. 16, '71, Transferred to M. Morrow, per Ex. 8.....	3,122 50	
	3,392 50	

(Def'ts Ex. 2, p. 42.)

ANGLE, C. H. M. B. & M. No. 10.

Oct. 26, '70, Inventoried, principal.....		$400 00
" interest.....		14 00
		414 00
April 1, '73, Interest accrued.....		42 00
		456 00
April 1, '73, Received, F. C. Easton.	456 00	

(Def'ts Ex. 2, p. 127.)

ANDRESS, T. H., & J. L. DECKER. Note No. 56.

Oct. 26, '70, Inventoried, principal.....		$530 00
" interest.....		40 18
		570 18
Nov. 15, '71, Interest accrued.....		37 82
		608 00
Aug. 16, '71, Transferred to T. D. Cory, per Ex. 9.....	608 00	

(Def'ts Ex. 2, p. 109.)

Boss, J. B. Notes, Nos. 34, 35, 36 and 37.

Oct. 26, '70, Inventoried, principal, No. 34..		$200 00
" interest, "		28 00
" principal, No. 35..		400 00
" interest, "		100 33
" principal, No. 36 .		300 00
" interest, "		73 50
" principal, No. 37..		150 00
" interest, "		19 25
		1,271 08
April 14, '75, Received, Beatty.....		45 50
Aug. 14, '75, Interest, up to.....		160 92
		1,477 50
April 14, '75, Received by Beatty, (Ev. 271)..	45 50	
New note, Ex. 79.....	1,432 00	
	1,477 50	

Uncollectible.

Hold it, Ex. 79. (Ev. F. C. E. p. 188.)

Boss claim, Ex. 103. (Ev. p.) Ev. F. C. E., p. 216.
Receipt, Ex. 166, $45.50. (Ev. p)
Ev. F. C. E., p. 188, 189.
Ev. Job Cory, p. 250, 251.
Ev. G. B. B., p. 275.
Ev. F. C. E., cross 405. Ev. J. C., cross 428. (Ev. T. K., cross 480, uncollectible.)

(Def'ts Ex. 2, p. 52.)

BROWN, C. B. & M., No. 20.

Premises afterwards owned by Aaron Willis.

Oct. 26, '70, Inventoried, principal.....		$1,550 53
" interest.....		49 47
		1,600 00
April 3, '71, Beatty, $175, of it interest.....		67 51
Nov. 10, '71, Easton, $250, of it interest.....		62 97
June 18, '73, Easton....	100	
May 23, '74, "	100	
Nov. 12, '75, "	150	
April 1, '77, "	130	
Sept. 17, '77, "	200	
680, of this interest,		534 84
April 27, '78, T. Kays, $190, of it interest....		49 63
May 23, '78, T. Kays, $1,024.92, of it interest,		4 97
		2,319 92

April 3, '71, Received, Beatty.....		175 00	
Nov. 10, '71, " Easton.....		250 00	
June 18, '73, " "		100 00	
May 20, '74, " "		100 00	
Nov. 15, '75, " "		150 00	
April 1, '77, " "		130 00	
Sept. 17, '77, " "		200 00	
April 27, '78, " T. Kays, Ex. 73....		190 00	
May 23, '78, " " Ex. 120....		1,024 92	
		2,319 92	

Bond, Ex. 211. Mtge. Ex. 212.

(Def'ts Ex. 2, p. 62.)

BONTER, JOSEPH. B. & M., No. 30.

Oct. 26, '70, Inventoried, principal.....		$600 00
" interest.....		22 75
		622 75
April 15, '71, Interest accrued, $42.00—22.75		19 25
April 15, '73, " "		84 00
April 15, '74, " "		42 00
Mch. 20, '77, " "		123 00
		891 00
April 15, '71, F. C. E. (Ev. 154).....	42 00	
April 15, '73, " (Ev. 161).....	84 00	
April 15, '74, " (Ev. 161).....	42 00	
Mch. 20, '77, " (Ev. 162).....	723 00	
	891 00	

(Def'ts Ex. 2, p. 84.)

BURRILL, J. S. Note No. 9.

Oct. 26, '70, Inventoried, principal.....		$2,000 00
" interest.....		81 66
		2,081 66
Nov. 15, '71, Interest accrued.....		140 00
		2,221 66
Aug. 16, '71, Transferred to M. Morrow, (Ex. 8)	2,221 66	

(Def'ts Ex. 2, p. 105.)

BONTA, JOSEPH. Note No. 30.

Oct. 26, '70, Inventoried, principal.....		$130 00
" interest.....		3 79
		133 79
Dec. 5, '71, Interest accrued.....		14 13
		147 92
May 18, '72, Transferred to Job Cory, (Ex. 16)	147 92	

(Def'ts Ex. 2, p. 123.)

CORY, T. D. Note No. 52.

Oct. 26, '70, Inventoried, principal.....		$2,000 00
" interest.....		191 59
		2,191 59
Nov. 1, 71, Interest accrued.....		208 41
		2,400 00
Aug. 16, '71, Transferred to T. D. Cory, (per Ex. No. 9).....	2,400 00	

(Def'ts Ex. 2, p. 32.)

CASH ON HAND.

Oct. 26, '70, Inventoried.....		101 18
Oct. 26, '70, Received by G. B. Beatty.....	101 18	

(Ev. G. B. B., p. 270.)

(Def'ts Ex. 2. p. 56.)

CLARK, HARTMAN. B. & M., No. 24.

Oct. 26, '70, Inventoried, principal.....		$1,200 00
" interest.....		49 00
		1,249 00
Nov. 15, '71, Interest accrued.....		61 83
		1,310 83
Aug. 16, '71, Error in inventory, (Ev. 187)...	200 00	
Transferred to T. D. Cory, (Ex. 9)	1,110 83	
(F. C. E., 502.)	1,310 83	

(Def'ts Ex. 2, p. 71.)

CANFIELD, JOHN, *et al.* Note, No. 7.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		70 00
		1,070 00
Sept. 11, '71, Interest accrued.....		58 67
		1,128 67
Sept. 11, '71, Received by Job Cory, (Ev. 235)	1,128 67	

Same note (Ev. J. C. 235,) (F. C. E., 503.)

(Def'ts Ex. 2, p. 73.)

CARR, ASA. B. & M., No. 10.

Oct. 26, '70, Inventoried, principal.....		$2,000 00
" interest.....		134 09
		2,134 09

Never came to hands of executors; collected and loaned out by T. Kays during lifetime of testator, principal and interest.

See T. Kays' acc. and R., Dec. 31, '70, Ex. No. 64. Ev. F. C. E., p. 192.

See copy Ex. 64, p. 559 and 560.

" Ex. 168, p. 561.

Ev. Job Cory, p. 233 and 234.

Ev. J. C., cross 434. Ev. T. K., 305, 306.

(Def'ts Ex. 2, p. 79.)

COUSE, JACOB, & R. TUTTLE. Note, No. 4.

Dated April 29, 1869.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		46 66
		1,046 66
April 29, '71, Interest accrued, $70—46.66=		23 34
May 18, '72, " "		73 69
		1,143 69
April 27, '71, Received by J. Cory, (Ev. J. C. 235, T. K. 346).....	70 00	
May 18, '72, Transferred to Job Cory, Ex. 16. Separation made Dec. 5, '71..	1,073 69	
	1,143 69	

N. B.—As to this and the four following notes—Jacob Couse's Nos. 4, 5, 6, 7 and 8—there are evidently errors in the evidence as to the dates in the receipt of interest. The above and following four, as to dates of the receipt, differ from pages on said Exhibit 2. Taking the dates of said notes as given in the inventory, p. 16, and dates of transfers, this and following four must be correct.

(Def'ts Ex. 2, p. 80.)

COUSE, JACOB, & I. C. MOORE. Note No. 5.

Dated April 29, 1870.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		46 66
		1,046 66
April 29, '71, Interest accrued, $70—46.66=		23 34
Nov. 15, '71, " "		35 00
		1,105 00
April 27, '71, Received by J. Cory, (Ev. 235, T. K. Ev. 346).....	70 00	
Aug. 16, '71, Transferred to M. Morrow, per Ex. No. 8.....	1,035 00	
	1,105 00	

(Def'ts Ex. 2, p. 81.)

COUSE, JACOB, & JOHN SNYDER. Note No. 6.

Dated April 29, 1870. Ex. 93.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		46 66
		1,046 66
April 29, '71, Interest accrued, $70—46.66=		23 34
April 29, '72, " "		70 00
		1,140 00
April 29, '71, Received by J. Cory, (Ev. 235,) (T. K. 345).....	70 00	
April 29, '72, Received by Easton, (Ev. 159, 161, 299, 328,) (T. K. 343,)	70 00	
	140 00	

No interest after April 29, 1872. (F. C. E. 299.)

This note, Ex. 93, on hand, and is uncollectible. Claim on it, Ex. 215, presented to admrs. of John Snyder; prosecution and no recovery. Defence usury, and mistaken indorsement of $1,000.

Evidence: F. C. E., pp. 207, 208, 328, cross 406, 407, 483-486; J. Cory, 426, 429, 430. T. Kays, 324, 480.

Costs of prosecution: Services by T. Kays, (Ev. T. K., p. 320).....		$80 00
Services and costs, C. J. Roe, Ex. 188. (T. K., Ev. 322).....		124 55
		204 55

(Def'ts Ex. 2, p. 83.)

COUSE, JACOB, & P. DENNIS. Note No. 7.

Dated June 11, 1869.

Oct. 26, '70, Inventoried, principal..		$1,000 00
" interest.....		26 23
		1,026 23
June 11, '71, Interest accrued, $70—26.23....		43 77
May 18, '72, " "		65 52
		1,135 52
June 12, '72, Received by J. Cory, (Ev. 235), (T. K., 345).....	70 00	
May 18, '72, Transferred to Job Cory, per Ex. No. 16.....	1,065 52	
	1,135 52	

(Def'ts Ex. 2, p. 82.)

COUSE, JACOB, & P. DENNIS. Note No. 8.

Dated June 11, 1870.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		26 23
		1,026 23
June 11, '71, Interest accrued, $70—26.23....		43 77
June 11, '72, " "		70 00
(April 1, '73, Error in indorsement of $1,000 on wrong note; this intended.)		
June 11, '73, Interest accrued.....		70 00
		1,210 00
June 12, '71, Received by J. Cory, (Ev. 235, T. K. 345), and not by F. C. E.	70 00	
June 12, '72, Received by Easton.....	70 00	
April 1, '73, " " " principal..	1,000 00	
June 12, '73, " " " interest....	70 00	
	1,210 00	

(Def'ts Ex. 2, p. 85.)

CRISSMAN, V. H. & JONAS. Note No. 10.

Oct. 26, '70, Inventoried, principal.....		$700 00
" interest		73 50
		773 50
Dec. 11, '70, Interest accrued.....		6 12
		779 62
Dec. 11, '70, Received by Job Cory, (Ev. 234)	779 62	

(Def'ts Ex. 2, p. 89.)

COSS, JOHN & JACOB, J. PHILLIPS. Note No. 14.

Oct. 26, '70, Inventoried, principal.....		$784 09
" interest		32 01
		816 10
July 3, '71, Interest accrued, $54.89—32.01=		22 88
April 29, '72, " "		55 00
Dec. 5, '71, " "		7 30
		901 28
July 3, '71, Received by Easton.....	54 89	
April 29, '72, " "	55 00	
May 18, '72, Transferred to Job Cory, Ex. No. 16.....	791 30	
(Error, 0.09.)	901 19	

Ev. F. C. E. 155, R. $54. part of whole receipt $124.89; Ev. F. C. E. 159, R. $55, part of whole receipt $125.

(Def'ts Ex. 2, p. 90.)

COSS, J. A. & J. J., AND J. MORRIS. Note No. 15.

Oct. 26, '70, Inventoried, principal.....	$500 00
" interest	17 50
	517 50
July 3, '71, Interest accrued, $35—17.50=...	17 50
April 29, '72, " "	35 00
Dec. 5, '71, " "	8 06
	578 06

3

July 3, '71, Received by Easton.....	35 00	
April 29, '72, " "	35 00	
May 18, '72, Transferred to Job Cory, Ex. 16,	508 06	
	578 06	

Ev. F. C. E. 155, R. $35, part of $124.89.
" " 159, R. $35, part of $125.00.

(Def'ts Ex. 2, p. 91.)

Coss, J. A. & J. J., AND W. MATTISON. Note No. 16.

Oct. 26, '70, Inventoried, principal.....		$500 00
" interest		23 32
		523 32
Jnly 3, '71, Interest accrued, $35—23.32...=		11 68
April 29, '72, " "		35 00
Dec. 5, '71, " "		8 06
		578 06
July 3, '71, Received by Easton.....	35 00	
April 29, '72, " "	35 00	
May 8, '72, Transferred to Job Cory, Ex. 16..	508 06	
	578 06	

Ev. F. C. E. 155, R. $35, part of whole R. $124.89.
" " 159, R. $35, part of whole R. $125.00.

(Def'ts Ex. 2, p. 96.)

CURRANT, N. P., et al, Note No. 21.

Oct. 26, '70, Inventoried, principal.....		$104 95
" interest		4 27
		109 22
Nov. 15, '71, Interest accrued.....		6 78
		116 00
Aug. 16, '71, Transferred to M. Morrow, Ex. 8,	116 00	

(Def'ts Ex. 2, p. 110.)

CHIDISTER, STEPHEN. Note No. 38.

Oct. 26, '70, Inventoried, principal.....		$5 61
" interest		68
		6 29

Uncollectible, Ex. 87.
Ev. F. C. E., p. 191.

(Def'ts Ex. 2, p. 119.)

CARY, JOHN B. Note No. 48.

Oct. 26, '70, Inventoried, principal & interest, Uncollectible, Ex. No. 85. Ev. F. C. E., p. 190; cross ev. J. C., 428.		$4 62

(Def'ts Ex. 2, p. 70.)

DEPUE, E. Note No. 6.

Oct. 26, '70, Inventoried, principal.....		$290 27
" interest.....		24 27
		314 54
July 31, '71, Collected by T. Kays, credited to executors, their account Jan. 12, '78, Ex. 72, viz.:		
Principal.....	290 27	
Interest.....	20 28	
	310 55	
($3.99 *of interest less than inventory.*)		
Costs, $35.08; collected.....		35 08
T. K. Ev. 319; charged and credited....	35 08	
Executors charged $310 55, plus $35.08 costs=$345.63. (Ev. T. K. 312.)		

(Def'ts Ex. 2, p. 76.)

DENNIS, JESSE, *et al.* Note No. 1.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		56 39
		1,056 39
Jan 14, '71, Interest accrued, $70—56.39.....		13 61
" 3, '72, " "		70 00
April 1, '73, " "		70 00
		1,210 00
Jan. 14, '71, Received by Cory, (Ev. 235)..	70 00	
" 3, '72, " " Easton, (Ev. 158)..	70 00	
April 1, '73, " " " (Ev. 160)..	1,070 00	
	1,210 00	

(Def'ts Ex. 2, p. 93.)

DRAKE, M. M. Note No. 18.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		40 88
		1,040 88
Nov. 15, '71, Interest accrued.....		69 95
		1,110 83
Aug. 16, '71, Transferred to T. D. Cory, Ex. 9,	1,110 83	

(Def'ts Ex. 2, p. 107.)

DURLING, CHARLES. Note No. 32.

Oct. 26, '70, Inventoried, principal.....		$150 00
" interest.....		2 19
		152 19
Feb. 12, '76, Interest accrued.....		68 51
		220 70
Feb. 12, '76, Received by F. C. E. (Ev. 161),	220 70	

(*Ev.* 175, F. C. E. "*am charged* $6.70 *more than was due.*")

(Def'ts Ex. 2, p. 112.)

DUFFIE, W. Notes Nos. 41 and 55.

Oct. 26, '70, Inventoried, principal, No. 41...	$268 80
" " No. 55...	268 80
	537 60

Uncollectible.

Still hold, Ex. 82. Ev. F. C. E., p. 190. Error in inventory—but one note, Ev. F. C. E., p. 191; Ev. J. Cory, p. 251. But one, cross Ev. J. C., cross 428.

(Def'ts Ex. 2, p. 117.)

ELLET, SAMUEL. Note No. 46.

Oct. 26, '70, Inventoried, principal.....		$17 69
" interest.....		1 13
Feb. 13, '72, Interest accrued.....		1 62
		$20 44
Feb. 13, '72, Rec'd by Easton, (Ev. F. C. E. 158)	20 44	

(Def'ts Ex. 2, p. 31.)

FARM STOCK AND HOUSEHOLD GOODS.

Oct. 26, '70, Inventory, farm stock.....		$2,196 51
" household goods.....		492 15
		2,688 66
Given to widow, Martha Cory, by will.		
Nov. 25, '70, Her receipt, Ex. No. 74.....	2,196 51	
Nov. 25, '70, " " " " 75.....	492 15	
	2,688 66	

Ev. F. C. E., 186–187; Ev. F. C. E., 220–221; Ev. J. Cory, p. 250; Ev. J. Cory, p. 252; Ev. G. B. B., p. 276–277.

Will of Martha Cory, Ex. 117. Ev. G. B. B., p. 278, "I was executor and disposed of household goods bequeathed to her." Disposed of personal property, Bill 91, § 53; Ev. F. C. E., 220, 221; G. B. B., p. 278; Lease to F. C. Easton, Ex. 167; Ev. F. C. E, 296–298. Receipt by F. C. Easton, under lease; Ev. F. C. E., p. 296–298.

Receipt by Easton at widow's death; Ev. F. C. E., p. 296–298, $208.50.

(Deft's Ex. 2, p. 44.)

FRICKE, Jos. F. B. & M., No. 12.

Oct. 26, '70, Inventoried, principal.....		$435 00
" interest.....		10 50
		445 50
July 7, '71, Interest accrued, $30.45—10.50=.		19 95
July 8, '72, " "		30 45
Mar. 1, '73, " "		20 30
June 1, '73, " "		6 24
Sept. 7, '74, " " ($545.40).....		23 19
Sept. 2, '78, " "		14 95
		560 85
July 7, '71, Received by Easton, (Ev. 155)....	30 45	
July 8, '72, " " (Ev. 159)....	30 45	
Mar. 1, '73, " " (Ev. 160)....	100 00	
June 1, '73, " " (Ev. 161)....	100 00	
Sept. 7, '74, " " (Ev. 163)....	230 00	
Sept. 2, '78, " " (Ev. 163)....	69 95	
	560 85	

(Ev. F. C. E., 210.)

(Def'ts Ex. 2, p. 111.)

FRICKE, W. & J. Notes Nos. 39 and 40.

Oct. 26, '70, Inventoried, principal, No. 39....		$40 00
" interest, "		1 61
" principal, No. 40....		40 00
" interest, "		1 61
		83 22

Uncollectible. Hold yet, No. 39, Ex. 80; No. 40, Ex. 81. (Ev. F. C. E., p. 189.) (Ev. F. C. E., cross 490, 491.)

(Def'ts Ex. 2, p. 46.)

FORD, HORACE R. B. & M., No. 14.

Oct. 26, '70, Inventoried, principal.....		$2,200 00
" interest		83 41
		2,283 41
April 22, '71, Interest accrued.....		74 81
		2,358 22
April 22, '71, Received by Easton.....	2,358 22	

(Ev. F. C. E., p. 155.)

(Def'ts Ex. 2, p. 39.)

GOBLE, MAHLON. B. & M., No. 7.

Oct. 26, '70, Inventoried, principal.....		$2,100 00
" interest.....		85 75
		2,185 75
Mar. 4, '71, Interest accrued..... ..		51 74
Feb. 22, '72, " "		124 22
Dec. 5, '71, " "		23 11
		2,384 82
Error in inventory of principal, (p. 187)	325 48	
Do. of interest, (p. 187).....	13 27	
Mar. 4, '71, Received by Beatty, Ev. 270.....	124 22	
Feb. 22, '72, " " " Ev. 271.....	124 22	
May 18, '72, Transferred to Job Cory, Ex. 16,	1,797 63	
	2,384 82	

(*Error of* $348.75.)

(Def'ts Ex. 2, p. 98.)

GOBLE, PRICE. Note No. 23.

Oct. 26, '70, Inventoried, principal.....		$36 50
" interest.....		1 10
		37 60
Nov. 15, '71, Interest accrued.....		2 40
		40 00
Aug. 16, '71, Transferred to T. D. Cory, Ex. 9,	40 00	

(Def'ts Ex. 2, p. 58.)

GRAY, THOMAS. B. & M., No. 26.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		40 83
		1,040 83
May 22, '71, Interest accrued, $70—40.83=		29 17
Mar. 30, '72, " "		70 00
June 27, '74, " "		140 00
Aug. 16, '74, " "		
Jan. 1, '75, " "		55 38
		1,335 38
May 22, '71, Received by Easton, (Ev. 155)...	70 00	
Mar. 30, '72, " " (Ev. 159)...	70 00	
June 27, '74, " " (Ev. 161)...	140 00	
Aug. 16, '74, " " (Ev. 161)...	500 00	
Jan. 1, '75, " " (Ev. 161)...	555 38	
	1,335 38	

(F. C. E., 502.)

(Def'ts Ex. 2, p. 115.)

GALLIGHER, CORNELIUS. Note No. 44.

Oct. 26, '70, Inventoried, principal.....	$25 70
" interest.....	3 29
	28 99

Uncollectible. Have it. Ex. 88. Ev. F. C. E., p 192; Ev. J. C.; Ev. G. B. B.

(Def'ts Ex. 2, p. 41.)

HAREHOUSE, THEODORE. B. & M., No. 9.

Oct. 26, '70, Inventoried, principal.....		$3,200 00
" interest.....		280 00
		3,480 00
Nov. 2, '70, Interest accrued.....		100 00
Dec. 19, '70, " "		52 00
Nov. 15, '71, " "		224 00
		3,704 00
Nov. 2, '70, Received by Easton, Ev. E., 152,	100 00	
Dec. 19, '70, " " " 154,	52 00	
Aug. 16, '71, Transferred to T. D. Cory, per Ex. No. 9.....	3,552 00	
	3,704 00	

(Def'ts Ex. 2, p. 51.)

HUNT, D. H. B. & M., No. 19.

Oct. 26, '70, Inventoried, principal.....		$3,000 00
" interest.....		122 50
		3,122 50
Nov. 15, '71, Interest accrued.....		210 00
		3,332 50
Aug. 16, '71, Transferred to T. D. Cory, per Ex. No. 9.....	3,332 50	

(Def'ts Ex. 2, p. 54.)

HUGHES, OWEN, B. & M., No. 22.

Oct. 26, '70, Inventoried, principal.....		$625 00
" interest.....		32 81
		657 81
Mar. 25, '71, Interest accrued, $43.75—32.81=		10 94
Nov. 15, '71, " "		32 82
		701 57
Mar. 25, '71, Received by Job Cory, Ev. 235..	43 75	
Aug. 16, '71, Transferred to T. D. Cory, per Ex. No. 9.....	657 82	
(F. C. E., Ev. 501.)	701 57	

(Def'ts Ex. 2, p. 53.)

HUGHES, OWEN. B. & M., No. 21.

Oct. 26, '70, Inventoried, principal.....		$500 00
" interest.....		26 25
		526 25
Mar. 25, '71, Interest accrued, $35—26.25=		8 75
Mar. 1, '72, " "		35 00
		570 00
Mar. 25, '71, Received by J. Cory, Ev. 235....	35 00	
Mar. 1, '72, " Easton, Ev. 158....	35 00	
	70 00	

This on hand, Ex. 89 and 90. Uncollectible. (Scott's B. & M. Ex. 216, 217.)

Services, T. Kays, Ev. T. K. 320..... 20 00

Foreclosure on prior B. & M., &c., Ev. T. K., p. 325-326; Ev. F. C. E., p. 199-200; F. C. E., 206, 300, 301, 404, 405, 501, 506. (Job Cory, Ev. 252, 429; J. B. Stanaback, 525, 526.)

(Def'ts Ex. 2, p. 92.)

HAGAMAN, J. M., *et al.* Note No. 17.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		40 88
		1,040 88
Nov. 15, '71, Interest accrued.....		69 95
		1,110 83
Aug. 16, '71, Transferred to T. D. Cory, per Ex. No. 9.....	1,110 83	

(Def'ts Ex. 2, p. 114.)

HAMMELL, SAMUEL. Note No. 43.

Oct. 26, '70, Inventoried, principal.....		$25 00
" interest.....		1 17
		26 17
Mar. 6, '73, Interest accrued.....		5 90
		32 07
Mar. 6, '73, Received by Easton, Ev. 160.....	32 07	

(Def'ts Ex. 2, p. 34.)

INGERSOLL, J. W. B. & M., No. 2.

Oct. 26, '70, Inventoried, principal.....		$4,000 00
" interest.....		152 00
		4,152 00
April 4, '71, Interest accrued, $280—152.00=		128 00
Mar. 30, '72, " "		280 00
April 29, '73, " "		280 00
		4,840 00
April 4, '71, Received by Beatty, Ev. 270....	280 00	
Mar. 30, '72, " Easton, Ev. 159...	280 00	
April 29, '73, " " Ev. 161...	280 00	
(Ev. 277 and 278.)	840 00	

Still hold ; B, Ex. 91, and M, Ex. 92.

Foreclosed and the farm bought by executors for estate. Held by them from 1874 to Feb. 18, '78, then sold to O. Northrup at $600 and interest $4.11. (Ev. T. K. p. 317.)

Litigation, cost of, T. Kays' acc., Jan. 12, '78, Ex. 72, foreclosure, &c.:

Services.....	95 00	
Costs, (Ev. T. K. 310; Ex. 72)..	118 73	
Disbursements.....	112 92	
(Ev. T. K., p. 320.)	326 65	326 65

Suit, replevin, vs. Blanchard, same acc. and Ex.:

Services.....	60 00	
Costs.....	46 05	
Disbursements.....	12 50	
(Ev. T. K., p. 320.)	118 55	

Same suit, T. Kays' acc., May 1, '78, Ex. 73; def'ts costs, Ex. T. K., 322.. 31 82

Services, " 20 00

T. Kays' acc. Jan. 17, '80, Ex. 120, witness' fees, T. K. Ev. 322..... 2 00

Record search, def'ts Ex. 4. 172 37 172 37

Execution fees:

Nov. 21, '74, W. E. Ross, bill, Ex. 176, $98.27. In T. Kays' acc. Jan. 12, '78, Ex. 72, Ev. T. K., 308.....	98 27
	597 29

Uncollectible:
Ev. F. C. E., 199, 200, 207, 405-406, 449, 505; Ev. J. C., 252-254, 410, 429, 427; Ev. J. L. M., 285-286; Ev. G. B. B., 457, 277-278; Ev. T. K., 325, 378-379, 479.

(Def'ts Ex. 2, p. 86.)

ILIFF, JAMES. Note No. 11.

Oct. 26, '70, Inventoried, principal.....		$1,200 00
" interest.....		49 00
		1,249 00
Aug. 9, '71, Interest accrued, $84—49=		35 00
Nov. 14, '71, " "		49 00
		1,333 00
Aug. 9, '71, Rec'd by Easton, Ev. Easton, 342	84 00	
Aug. 16, '71, Transferred to M. Morrow, per Ex. No. 8.....	1,249 00	
	1,333 00	

(Def'ts Ex. 2, p. 48.)

KERR, D. M. B. & M., No 16.

Oct. 26, '70, Inventoried, principal.....		$600 00
" interest.....		24 50
		624 50
Nov. 15, '71, Interest accrued.....		42 00
		666 50
Aug. 16, '71, Transferred to M. Morrow, per Ex. No. 8.....	666 50	

(Def'ts Ex. 2, p. 59.)

KEEF, THOS. (true name David,) B. & M., No. 27.

Oct. 26, '70, Inventoried, principal.....		$1,500 00
" interest.....		61 25
		1,561 25
April 4, '71, Interest accrued, $105—61.25=		43 75
Dec. 5, '71, " "		118 70
		1,723 70

April 4, '71, Rec'd by Easton, (Ev. F. C. E. 154)	105 00	
May 18, '72, Transferred to Job Cory, Ex 16, with interest from Dec. 5, '71,	1,618 70	
	1,723 70	

(F. C. E., 502.)

(Def'ts Ex. 2, p. 64.)

KAYS, T. Receipts, money. Ex. 68 & 69.

Oct. 26, '70, Inventoried, principal, cash ...		$2,000 00
" interest.....		43 76
" principal, cash....		750 00
" interest.....		8 75
		2,802 51

Never received by executors; loaned out by T. Kays for testator in his lifetime; see Ex. 64 and 168.

T. Kays' receipt to, Ex. No. 64; T. Kays' memorandum, Ex. 168.

Ev. F. C. E., p. 192, as to $2,000.

(See copy of Ex. 64, p. 559 and 560, and copy Ex. 168, p 561.)

Ev. J. C., p. 233, 234. Ev. T. K. 304–306.

(Def'ts Ex. 2, p. 118.)

KINNEY, H. C., AND S. HAGAMAN. Note No. 47.

Oct. 26, '70, Inventoried, principal.....		$2 30
" interest		11
		2 41
Nov. 2, '70, Interest accrued.....		34
		2 75
Nov. 2, '70, Received by Easton.....	2 75	

(Ev. F. C. E., 152.)

(Def'ts Ex. 2, p. 33.)

LANTZ, GEORGE. B. & M. No. 1.

Oct. 26, '70, Inventoried, principal.....		$1,300 00
" interest		51 13
		1,351 13
April 8, '71, Interest accrued.....		41 87
		1,393 00
April 8, '71, Received by Beatty.....	1,393 00	

(Ev. Beatty, p. 270.) (Ev. F. C. E., × 499.)

(Def'ts Ex. 2, p. 50.)

LONGCOR, PETER. B. & M. No. 18.

Oct. 26, '70, Inventoried, principal.....			$1,000 00
" interest.....			40 83
			1,040 83
March 31, '71, Interest accrued, $70—40.83=			29 17
Jan. 12, '78, " "			55 26
" " "			295 91
			1,421 17
March 31, '71, Received by Easton, (Ev. F. C. E., 154,).....	70 00		
Jan. 12, '78, Received by executors, per their credit in T. Kays' account, per Ex. No. 72.....	1,351 17		
(Ev. T. K., p. 313.)	1,421 17		

(Def'ts Ex. 2, p. 55.)

LOZIER, HENRY. B. & M. No. 23.

Oct. 26, '70, Inventoried, principal.....			$297 74
" interest.....			33 00
			330 74
March 30, '72, Interest accrued, $50—33.00=			17 00
April 4, '74, " "			54 20
Dec. 15, '77, " "			50 00
Jan. 26, '78, " "			29 67
			481 61
March 30, '72, Received by Easton, (Ev. 159)	50 00		
April 4, '74, " " " (Ev. 161)	54 20		
Dec. 15, '77, " " " (Ev. 163)	50 00		
	154 20		
Jan. 26, '78, Received by hands of T. Kays, credited to executors, per his acc. and receipt of May 1, '78, Ex. 73, viz; Prin. $297.74; int. $29.67,	327 41		
	481 61		
(Ev. T. K., p. 316); (F. C. E., 502.) Expenses, T. Kays' services, (Ev. T. K., 322)			5 00

(Def'ts Ex. 2, p. 60.)

LEWIS, PETER. B. & M., No. 28.

Oct. 26, '70, Inventoried, principal		$1,700 00
" interest		46 75
		1,746 75
Nov. 15, '71, Interest accrued		126 81
		1,873 56
Aug. 16, '71, Transferred to T. D. Cory, per Ex. 9, (F. C. E., 502)	1,873 56	

(Def'ts Ex. 2, p. 66.)

LINN, JOHN, SNYDER & VANDOREN. Note No. 2.

Oct. 26, '70, Inventoried, principal		$1,157 30
" interest		85 23
		1,242 53

Never came to the hands of the executors; collected and loaned out by T. Kays in testator's lifetime. See T. Kays' acc. Dec. 31, 1870, Ex. 64, and T. Kays' receipt to testator for obligations May 12, '70, Ex. 66. (Ev. F. C. E., p. 192.) (See copy Ex. 64, p. 559 and 560; see copy Ex. 168, p. 561.) (Ev. J. Cory, p. 233 and 234.) (F. C. E., Ev. × 502.) (T. K. Ev. 304, 305.)

(Def'ts Ex. 2, p. 72.)

LONGCOR, J. W. B. & M., No. 9.

Oct. 26, '70, Inventoried, principal		$1,150 00
" interest		127 45
		1,277 45
June 5, '71, Interest accrued		5 68
		1,283 13
Costs of suit	106 47	
" int. on	2 73	
	109 20	
		109 20
		1,392 33
Dec. 5, '71, Transferred to Jane Easton per Ex. 12, and *F. C. Easton is charged with* same as cash received June 5, '71, (Ev. F. C. E., p. 157)	1,392 33	

The execution fees were $82.75, making whole claim as collected $1,475.08. Easton is also charged with this $82.75. Ev. p. 163.

(Expenses collecting, all *paid*, Ev. 217–219.)

Services	00
Costs	106 47
Int. on	2 73
Execution fees	82 75
Disbursements	10 80
	202 75

Received.

Costs, T. K. Ev	106 47
Interest on	2 73
Execution costs	82 75
Disbursements, (T. K. Ev. 329)	10 80
	202 75

Said mortgage was a second one, (F. C. E. Ev. 217.) For correct statement see F. C. E. Ev., p. 293; T. K. Ev., p. 316.

See Ex. 12, receipt of Jane Easton; it radically differs from the statement of payment on p. 31 and 32 of Bill.

The exact facts were these: Jane Easton never received said obligation. It was foreclosed by T. Kays and bought in by F. C. Easton for his mother, Jane Easton. The whole claim, including interest and costs and execution costs, amounted to $1,475.08. It was a second mortgage, and F. C. Easton paid on prior incumbrance $927.97, &c., making cost of premises, clear of incumbrances, to her, $2,403.05, amount mentioned in her receipt, Ex. 12, and the item in the receipt should have been cash, $2,293.65, and F. C. E. is credited with this amount on page 170, as paid Jane Easton, and is correct.

F. C. E. Ev., p. 138–139.
" " p. 157–158.
" " p. 163.
" " p. 170.
" " p. 217–219.
" " p. 293–294.

× T. K. Ev., p. 307, $82.75.
" " p. 316.
Exhibits.
Bond, Ex. 26, p. 157.
Mortgage, Ex. 27, p. 157.
Assignment, Ex. 28, p. 157.
Costs of suit, Ex. No.

May 29, '71, F. C. E. ck. to B. Sire, Ex. 116, (Ev. 219.)	$500 00
June 17, '71, F. C. E. ck. to Mapes, Ex. 114, (Ev. 218.)	403 00
F. C. Easton is charged, p. 157.....	1,392 33
" " p. 307.....	82 75
	1,475 08

Bond to Talmage & King, Ex. 108½.
Mortgage to Talmage & King, Ex. 109.
Assignment, Ex. 115.
" Ex. 110.
Talmage, Ex. 111.
Ex. 112.
Assignment, Ex. 113.

(Def'ts Ex. 2, p. 104.)

LONGCOR, J. W. Note No. 29.

Oct. 26, '70, Inventoried, principal.....	$500 00
" interest.....	42 38
	542 38

Hold it yet; *uncollectible.*
Ex. No. 77.
Ev. F. C. E., p. 188.
Ev. F. C. E., × 406–407.
Ev. T. K., × 480, uncollectible.
Ev. F. C. E., × 503–504.
Ev. F. C. E., × 505.

(Def'ts Ex. 2, p. 65.)

MCDEED, WILLIAM. B. & M., No. 0.

Oct. 26, '70, Inventoried, principal.....	$3,600 00
" interest.....	399 00
	3,999 00
May 15, '71, Interest accrued.....	134 38
	4,133 38

May 15, '71, Collected by T. Kays, per his receipt, Jan. 12, '78, Ex. 72, viz:		
Principal.....	3,600 00	
Interest.....	533 38	
	4,133 38	
Bond, Ex. 205.		
Mtge., Ex. 206.		
(Ev. T. K., p. 312.)		
(Ev. F. C. E., p. 502.)		
Services, Ev. T. K., 319.....		25 00
Costs, Ex. 225, " "		87 03
		112 03
Received back, costs.....	87 03	
Ex. 232; T. K. Ev., p. 329 and 330; paid to F. C. E., Ex. 232.		

(Def'ts Ex. 2, p. 69.)

MORRIS, LEVI, *et al.* Note No. 5, (T. K.)

Oct. 26, '70, Inventoried, principal.....		$600 00
" interest.....		63 00
		663 00
Collected by T. Kays, att'y, July 31, '71, (usury pleaded,) in T. Kays' acc. and receipt of Jan. 12, 1878, Ex. '72, of principal, no interest.....	466 00	
Deficiency of principal	134 00	
Deficiency of interest.....	63 00	
	663 00	
(Note, Ex. 208, $600.)		
Less than inventory, $197.00, besides services and costs, $55.00=$252.38.		
Jan. 12, '78, Expenses, paid T. Kays, att'y, his acc., Jan. 12, '78, Ex. 72:		
Services.....	20 00	
Taxed costs, Ex. 216½ and 226.....	25 56	
Execution fees.....	9 82	
(T. K. Ev., 319.)	55 38	

Received Jan. 12, '78, in T. Kays' acc. Ex. 72:

Interest accrued.....		19 90
Execution fees.....		9 82
		29 72

Executors are charged $466+29.72=$495.72, (T. K. Ev. 313.)

(Def'ts Ex. 2, p. 87.)

MATTISON, WM. & ISAAC. Note No. 12.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		40 83
		1,040 83
March 31, '71, Interest accrued, $70—40.83=		29 17
April 1, '72, " "		70 00
April 11, '73, " "		71 94
		1,211 94
March 31, '71, Rec'd by Beatty, (Ev. 270)....	70 00	
April 1, '72, " " " (Ev. 271) ...	70 00	
April 11, '73, " " Easton, int.. 71 94		
" " " " prin. 1,000 00		
(Ev. 160.) 1,071 94	1,071 94	
	1,211 94	

Geo. Roe swears, Ev. 523, that he received this note in payment of his legacy. He also swears, p. 523, that he also received Geo. F. Rose's note of $500, and Halsted, Couse & Co.'s note for $1,000.

(Def'ts Ex. 2, p. 101.)

MCENTEE, MICHAEL. Note No. 26.

Oct. 26, '70, Inventoried, principal.....		$250 00
" interest.....		10 87
		260 87
Nov. 15, '71, Interest accrued.....		17 57
		278 44
Aug. 16, '71, Transferred to M. Morrow, per Ex. No. 8.....	278 44	

(Def'ts Ex. 2, p. 103.)

MAINES, JAMES. Note, No. 28.

Oct. 26, '70, Inventoried, principal.....		$265 00
" interest.....		23 96
		288 96
Nov. 15, '71, Interest accrued.....		18 81
		307 77
Aug. 16, '71, Transferred to T. D. Cory, per Ex. No. 9.....	307 77	

(Def'ts Ex. 2, p. 116.)

MARTIN, JAMES, & M. DECKER. Note No. 45.

Oct. 26, '70, Inventoried, principal.....		$14 97
" interest.....		1 39
		16 36

Uncollectible; still hold.
Ex. mislaid—lost.
(Ev. F. C. E., p. 190.)

(Def'ts Ex. 2, p. 120.)

MORROW, ELISHA. Note No. 49.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		180 00
		1,180 00
Nov. 15, '71, Interest accrued.....		123 33
		1,303 33
Aug. 16, '71, Transferred to M. Morrow, per Ex. No. 9.....	1,303 33	

(Def'ts Ex. 2, p. 121.)

MORROW, ELISHA. Note No. 50.

Oct. 26, '70, Inventoried, principal.....		762 43
" interest.....		137 23
		899 66
Nov. 15, '71, Interest accrued.....		93 91
		993 57
Aug. 16, '71, Transferred to T. D. Cory, per Ex. 9.....	993 57	

(Def'ts Ex. 2, p. 122.)

MORROW, ELISHA. Note No. 51.

Oct. 26, '70, Inventoried, principal.....		$447 32
" interest.....		80 50
		527 82
Nov. 15, '71, Interest accrued.....		55 18
		583 00
Aug. 16, '71, Transferred to T. D. Cory, per Ex. No. 9.....	583 00	

(Def'ts Ex. 2, p. 68.)

POST, GABRIEL. B. & M., No. 4.

In T. Kays' hands.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		192 00
		1,192 00

Never received by executors; collected and loaned out by T. Kays for testator and in his lifetime.

See T. Kays' acc. and receipt December 31, '70, Ex. 64; (copy, p. 559 and 560, and see copy Ex. 168, p. 561.)

Ev. F. C. E., p. 192.
" J. C., p. 333 and 334.
" T. K., p. 304–306.

(Def'ts Ex. 2, p. 125.)

PUDER & LANTZ. Note No. 54.

Oct. 26, '70, Inventoried, principal.....		$450 00
" interest.....		5 25
		455 25

Uncollectible; still hold. Ex. 86.

Put in judgment; Ev. F. C. E., p. 191.

Cost of putting in judgment, T. Kays' account, Jan. 12, 1878, Ex. 72.

Services, T. K. Ev., 320.....	15 00
Costs taxed, " "	45 02
Disbursements, T. K Ev., p. 320.....	4 00
(T. K. Ev. 320.)	64 02

Receipts back.....	00	
Put in judgment; some hopes of collecting it. (T. K. Ev. 324.)		
Ev. F. C. E., × 403.		
Ev. J. C. 428.		
Ev. T. K., × 480, uncollectible—put in judgment.		

(Def'ts Ex. 2, p. 129.)

PINKNEY, W. H. Note No.

Oct. 26, '70, Inventoried, principal.....		$500 00
" interest.....		87
		500 87
Interest accrued.....		98 80
		599 67
Feb. 13, '73, Received by Easton, (Ev. 159)..	225 00	
Nov. 6, '73, " " (Ev. 161)..	300 00	
Dec. 1, '74, " " (Ev. 161)..	52 50	
June 16, '77, " " (Ev. 162)..	22 17	
	599 67	

(Def'ts Ex. 2, p. 49.)

ROSENKRANS, L. D. B. & M. No. 17.

Oct. 26, '70, Inventoried, principal.....		$2,000 00
" interest.....		81 66
		2,081 66
April 5, '71, Interest accrued, $140—81.66=		58 34
Nov. 15, '71, " "		81 66
		2,221 66
Ap'l 1, '71, Rec'd by Easton, (Ev. F. C. E. 154)	140 00	
Aug. 16, '71, Transferred to T. D. Cory, per Ex. No. 9.....	2,081 66	
	2,221 66	

(Def'ts Ex. 2, p. 74.)

ROOF, ALFRED. B. & M. No. 10.

In T. Kays' hands.

Oct. 26, '70, Inventoried, principal.....	$2,033 00
" interest.....	160 09
	2,193 09

Collected by T. Kays, in his account of January 12, 1878, Ex. 72, $96.86, and in his account of May 1, 1878, $1,056.78; (these items include all interest and taxed costs,) to wit:		
Principal,		
Interest	841 63	
Deficiency, outside of accumulated interest and costs and expenses of collecting,	1,351 46	
		2,193 09
The actual receipts and disbursements were as follows:		
Receipts.		
In foreclosure suit on said bond and mortgage, decree dated Jan'y 26, 1876, (T. K. Ev., 315-316,)	777 18	
Interest	64 45	
		841 63
Taxed costs of suit, (Ev. T. K, 310)	123 40	
Interest on do	10 28	
		975 31
Receipts from suit, A. Root *vs.* testator:		
Taxed costs, Ex. 194, (Ev. T. K., 310)	111 97	
Interest on	9 28	
Ev. T. K., 316	30	
		121 55
Ev. T. K., p. 313-315	1,096 86	
This matter was closed by taking Roof's note for $96.86, and his bond and mortgage for the balance, $1,000; and on this mortgage there was collected of interest, (Ev. T. K., 336-337)	56 78	
Aggregate receipts	1,153 64	
The costs and disbursements were as follows:		
In T. Kays' account of Jan'y 12, 1878, Ex. 72, to wit, in the foreclosure suit:		
Services		180 00
Taxed costs		123 40
Disbursements		33 41
		336 81

Brought up.....		$336 81
In suit, Roof *vs.* Testator, services, T. K. Ev. 336–7.....	$295 00	
Taxed costs, Ex. 194.....	149 01	
Disbursements.....	115 56	
And services in T. Kays' acc. May 1, 1878, Ex. 73, (T. K. Ev. 322).....	20 00	
	579 57	579 57
		916 38

Receipts.....	$1,153 64
Disbursements, &c.....	916 38
Net receipts.....	247 26

Ev. F. C. E., p. 199, l. 30–40; p. 200, l. 1–8.
" " p. 206, l. 5–7.
" " p. 207, l. 3–8.

Ev. Job Cory, p. 249: "I knew of suit brought on it against father, to have it delivered up for fraud, given to D. Woodruff for patent-brake notes."

Ev. J. L. M., p. 284: "I knew of a prosecution to obtain that paper on the ground of false pretences, or as no value; whether it *at the time* of the inventory *or a little after*, I don't remember."

T. K. Ev. p. 313–315.

Expenses, &c., D. Cory *vs.* Roof:		
Services.....		180 00
Costs, (in Ex. 72).....		123 40
Disbursements.....		33 41
		336 81
A. Roof *vs.* D. Cory—Services.....	295 00	
Costs, (in Ex. 72)	149 01	
Disbursements..	115 56	
	559 57	559 57
		896 38
(T. K. Ev., p. 320.)		
Services, T. K. (Ev. T. K. 322).....		20 00
		916 38

Received back—Costs.....	123 40	
Int. on.....	10 28	
Costs.....	111 97	
Int. on.....	9 28	
	254 93	
Do. Costs, (T. K. Ev. 329).....	37 04	
	291 97	

(Def'ts Ex. 2, p. 95.)

ROCHELLE, STEPHEN. Note No. 20.

Oct. 26, '70, Inventoried, principal.....		$150 00
" interest.....		2 88
		152 88
Nov. 15, '71, Interest accrued.....		10 41
		163 29
Aug. 16, '71, Transferred to M. Morrow, per Ex. No. 8.....	163 29	

(Def'ts Ex. 2, p. 113.)

RIKER, THEODORE. Note No. 42.

Oct. 26, '70, Inventoried, principal.....		$23 25
" interest.....		4 56
		27 81

Uncollectible; still hold. Ex. 83.
(Ev. F. C. E., p. 190.)

(Def'ts Ex. 2, p. 124.)

RIKER, JOHN, & J. H. SHUMAN. Note No. 53.

Oct. 26, '70, Inventoried, principal.....		$75 00
" interest.....		7 66
		82 66
1871, Interest accrued.....		1 64
		84 30
1871, Received by Beatty, (Ev. 270)...	84 30	

(Def'ts Ex. 2, p. 35)

SHIMER, JACOB. B. & M. No. 3.

Oct. 26, '70, Inventoried, principal.....		$2,000 00
" interest.....		81 61
		2,081 61
April 1, '71, Interest accrued, $140—81.61=		58 39
Nov. 15, '71, " "		81 66
		2,221 66
April 1, '71, Received by Easton, (Ev. 154)...	140 00	
Aug. 16, '71, Transferred to M. Morrow, per Ex. No. 8.....	2,081 66	
	2,221 66	

(Def'ts Ex. 2. p. 38.)

SHUMAN, JACOB H. B. & M. No. 6.

Oct. 26, '70, Inventoried, principal.....		$500 00
" interest		18 95
Nov. 15, '71, Interest accrued up to Dec. 5, '71,		39 81
		558 76
Dec. 5, '71, Transferred to Jane Easton, per Ex. No. 12.....	558 76	

(Def'ts Ex. 2, p. 106.)

SHUMAN, J. H. Note No. 31.

Oct. 26, '70, Inventoried, principal.....		$299 35
" interest.....		11 64
		310 99
Nov. 15, '71, Interest accrued.....		21 53
		332 52
Aug. 16, '71, Transferred to T. D. Cory, Ex. 9,	332 52	

(Def'ts Ex. 2, p. 43.)

SNOOK, PETER. B. & M. No. 11.

Oct. 26, '70, Inventoried, principal.....		$3,700 00
" interest		431 66
		4,131 66
Dec. 5, '71, Interest accrued.....		400 74
		4 532 40
May 18, '72, Transferred to Job Cory, per Ex. No. 16.....	4,532 40	

(Def'ts Ex. 2, p. 45)

SLATER, J. H. B. & M. No. 13.

Oct. 26, '70, Inventoried, principal		$3,000 00
" interest		122 50
		3,122 50
Nov. 15, '71, Interest accrued		210 00
		3,332 50
Aug. 16, '71, Transferred to M. Morrow, per Ex. No. 8	3,332 50	

(Def'ts Ex. 2, p. 63.)

SLATER, J. H. B. & M. No. 31.

Oct. 26, '70, Inventoried, principal		$3,000 00
" interest		122 50
		3,122 50
Nov. 15, '71, Interest accrued		210 00
		3,332 50
Aug. 16, '71, Transferred to T. D. Cory, per Ex. No. 9, (F. C. E., Ev. 502)	3,332 50	

(Def'ts Exhibit 2, p. 57.)

SANDFORD, M. B. & M. No. 25.

Oct. 26, '70, Inventoried, principal		$1,250 00
" interest		51 04
		1,301 04
March 30, '71, Interest accrued		36 46
		1,337 50
March 30, '71, Received by Easton	1,337 50	

Ev. F. C. E., 154, receipt of, (Ev. F. C. E., p. 295)

(Def'ts Ex. 2, p. 100.)

SANFORD, COLLINS. Note No. 25.

Oct. 26, '70, Inventoried, principal		$100 00
" interest		00
		100 00
March 25, '71, Interest accrued		7 00
		107 00
March 25, '71, Received by Easton, (Ev. 154)	107 00	

(Def'ts Ex. 2, p. 102.)

SANDFORD, E. K. & M. Note No. 27.

Oct 26, '70, Inventoried, principal.....		$250 00
" interest.....		12 32
		262 32
Nov. 15, '71, Interest accrued.....		17 48
		279 80
Aug 16, '71, Transferred to T. D. Cory, per Ex. 9.....	279 80	

(Def'ts Ex. 2, p. 75.)

SOUTHARD, TIMOTHY. B. & M. No. 11.

In T. Kays' hands.

Oct. 26, '70, Inventoried, principal.....		$200 00
" interest		47 83
		247 83
Collected by T. Kays, May 12, 1871, and credited to executors in his acc. and receipt of Jan. 12, 1878, Ex. 72, viz:		
Principal.....	200 00	
Interest.....	25 60	
	225 60	
Deficiency on interest of $22.23.		
Costs of suit charged to Executors, Ex. 72, (costs, Ex. 223,) (T. K. Ev., 319)		84 43
Costs collected, credited to executors, Ex. 72.....	84 43	
Int. on do.....	2 88	
	87 31	
Receipts by executors were $225.60+ $87.31=312 91. (T. K. Ev., 312.)		

(Def'ts Ex 2, p. 94.)

SPRIGG, J. B., *et al.* Note No. 19.

Oct. 26, '70, Inventoried, principal.....	$500 00
" interest.....	00
	500 00
May 27, '71, Interest accrued.....	35 00
July 29, '71, " "	1 18
	536 18

May 22, '71, Received by Easton, (Ev. 155)..	435 00	
July 29, '71, " " J. Cory, (Ev. 235)..	101 18	
	536 18	

(Def'ts Ex. 2, p. 99.)

SHELLEY, FORD & W. SMITH. Note No. 24.

Oct. 26, '70, Inventoried, principal.....		$100 00
" interest.....		11 09
		111 09
Nov. 15, '71, Interest accrued.....		6 99
		118 08
Aug. 16, '71, Transferred to M. Morrow, per Ex. No. 8....	118 08	

(Def'ts Ex. 2, p. 61.)

UTTER, D. J. B. & M. No. 29.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		40 83
		1,040 83
May 22, '71, Interest accrued, $70—40.83=		29 17
April 1, '72, " "		70 00
April 1, '73, " "		70 00
		1,210 00
May 25, '71, Received by Easton, (Ev. 155)..	70 00	
April 1, '72, " Beatty, (Ev. 271)..	70 00	
April 1, '73, " Easton, viz:		
Interest..... 70 00		
Principal 1,000 00		
1,070 00 (Ev. 160)	1,070 00	
(F. C. E., 502.)	1,210 00	

(Def'ts Ex. 2, p. 37.)

VAN KIRK, J. & M. B. & M. No. 5.

Oct. 26, '70, Inventoried, principal.....		$1,000 00
" interest.....		40 83
		1,040 83
April 4, '71, Interest accrued, $70—40.83=		29 17
April 21, '71, " "		00
Sept. 29, '71, " "		11 66
		1,081 66
April 4, '71, Received by Easton, (Ev. 154)..	70 00	
April 21, '71, " " (Ev. 155)..	800 00	
Sept. 29, '71, " " (Ev. 156)..	211 66	
	1,081 66	

N. B.—Prin., $1,000; Int., $81.66.

(Def'ts Ex. 2, p. 88.)

VANDEREN, S. Note No. 13.

Oct. 26, '70, Inventoried, principal.....		$600 00
" interest.....		21 00
		621 00
Aug. 9, '71, Interest accrued, $42—21=.....		21 00
Nov. 15, '71, " "		21 00
		663 00
Aug. 9, '71, Received by Easton, (Ev. 156)...	42 00	
Aug. 16, '71, Transferred to T. D. Cory, per Ex. No. 9.....	621 00	
	663 00	

(Def'ts Ex. 2, p. 97.)

VANDEREN, S. Space & Sharp Note, No. 22.

Oct. 26, '70, Inventoried, principal.....	$1,157 31
" interest.....	47 25
	1,204 56
Aug. 9, '71, Interest accrued, $81.01—47.25=	33 76
April 1, '72, " "	81 01
April 1, '73, " "	81 00
May 9, '78, " " on Amerman note,	1 72
Sept. 16, '78, " " on Kinney note...	6 25
	1,408 30

Aug. 9, '71, Received by Easton, (Ev. 156)..	81 01	
April 1, '72, " " (Ev. 159)..	81 01	
April 1, '73, " " (Ev. 160)..	81 00	
May 9, '78, Collected by T. Kays, his account and receipt of May 1, 1878, Ex. 72, principal.....	836 91	
May 9, '78, Collected by T. Kays, his account and receipt of Jan. 17, 1880, Ex. 120, amount of D. Amerman's note of March 9, 1878, taken in part payment of the VanDeren note.....	140 00	
(Ev. T. K., p. 317.)		
Sept. 16, '78, Collected by T. Kays, his account of Jan. 17, 1880, Ex. 130, amount of H. N. Kinney note of $96.20 and interest, $2.17, taken in part payment of Van Deren note.....	98 37	
(T. K. Ev. 317.)	1,318 30	
Deficiency of $90, besides loss of interest over five years.		
Expenses—T. Kays' account May 1, '78, Ex. 73, services, (T. K. Ev. 322).....		20 00
Ev. F. C. E., p. 206, l. 8–10. T. K. Ev. p. 317. Received $1,067.31, above.		
(Def'ts Ex. 2, p. 67.)		
VANAUKEN, Uz. Note No. 3.		
In T. Kays' hands.		
Oct. 26, '70, Inventoried, principal.....		$200 00
" interest.....		17 50
		217 50
Aug. 18, '71, Interest accrued, $43 92—17.50=		26 42
		243 92
Collected by T. Kays, Aug. 18, 1871, per his account and receipt of Jan. 12, '78, Ex. 70. Prin., $200, Interest $43.92....	243 92	
(× F. C. E., 502.)		
Executors are charged $243.92+costs, $38.99=282.91. (T. K. Ev. 313.)		
Costs paid, (T. K. Ev. 319).....		38 99
Received.....	38 99	

(Def'ts Ex. 2, p. 36.)

WHITAKER, HENRY. B. & M. No. 4.

Oct. 26, '70, Inventoried, principal.....		$3,000 00
" interest.....		122 50
		3,122 50

No accrued interest.

March 31, '71, Rec'd by Easton, (Ev. 154) Int.	70 00	
(Ev. 154) Prin.	1,000 00	
	1,070 00	

This was all that was due on it. There was an indorsement of $2,000 on bond overlooked at the appraisement. See Bond Ex. 76. (Ev. 187.)

Hence, *error* in principal of $2,000, and of interest $81.66.

Really but $1,000 of principal and $40.83 of interest due at date of inventory. (Ev. F. C. E. 187.)

(Def'ts Ex. 2, p. 47.)

WILLIAMS, BEN. B. & M. No. 15.

Oct. 26, '70, Inventoried, principal.....		$3,000 00
" interest.....		332 50
		3,332 50

No accrued interest—less than inventory.

April 12, '71, Rec'd by Easton, to wit, Int'est,	229 08	
Prin.,	172 00	
	401 08	
(Ev., p. 154.)		
Dec. 5, '71, Transferred to Jane Easton, per		
Ex. 12, viz., Principal.....	2 050 00	
Interest.....	97 59	
	2,548 67	

N. B.—Interest received. ...	326 67	
Principal.....	2,222 00	
	2,548 67	

There was an error made in the inventory on the principal of $778. The bond was for $3,000, but Williams held testa-

tor's agreement —Ex. No. 88½ —showing $778 of the $3,000 had not yet been paid, &c., leaving the principal sum due $2,222, and not $3,000.

The true sum due at date of inventory was, principal..... 2,222 00

Interest to Oct. 26, 1870, $244.11, less payment of $80 to testator, but not endorsed, (Ev. F. C. E., 226, 227)..... 164 11

2,386 11

Error in the inventory was $946.39.
Ev. F. C. E., p. 194 and 195.
Ev. F. C. E , p. 294 and 295.

(Def'ts Ex. 2, p. 77.)

WOODRUFF, DAWSON. Note No. 2.

Oct. 26, '70, Inventoried, principal.....		$1,070 00
" interest.....		52 01
		1,122 01
Aug. 16, '71, Interest accrued, $127.95—52.01=		75 94
		1,197 95
Aug. 16, '71, Transferred to M. Morrow, per Ex. No. 8.....	1,197 95	

(Def'ts Ex. 2, p. 128.)

WOODRUFF, DAWSON. Check and Cash.

Check inventoried.....		$300 00
Cash "		200 00
		500 00
Nov. 27, '70, Received by Easton, (Ev. 153)...	500 00	

(Def'ts Ex. 2, p. 78.)

WILLIAMS, WICKHAM, *et al.* No. 3.

Oct. 26, '70, Inventoried, principal.....		$1,060 00
" interest.....		18 55
		1,078 55
March 1, '71, Interest accrued, $38—18.55=		19 45
Aug. 16, '71, " "		55 65
		1,153 65

March 1, '71, Received by J. Cory, (Ev. 235)..	38 00	
Aug. 16, '71, Transferred to M. Morrow, per Ex. No. 8.....	1,115 65	
	1,153 65	

(Def'ts Ex. 2, p. 126.)

WHITE, JOHN L. Account.

Oct. 26, '70, Inventoried account.....		$31 00
July, '71, Received by Beatty, (Ev. 270).....	31 00	

SCHEDULE B.

RECEIPTS ON ITEMS NOT IN THE INVENTORY.

(Made up from Defendant's Exhibit No. 2, and the evidence)

List of assets, by items, *not inventoried*, that have come to the hands of the executors, or any or either of them, and which one, the accumulation of interest, and the receipts and disposition thereof, and dates, *not including loans* made by them.

BOWMAN, JAMES H. Note.

Note—in bank.....		$450 00
Dec. 17, '70, Received by Easton, of bank, (Ev. F. C. E. 153).....	450 00	

(Def'ts Ex. 2, p. 40.)

CARR, ASA. B. & M.

Dated June 1, 1870.

Principal		$3,000 00
May 3, '71, Interest accrued.....		210 00
June 14, '71, " "		18 66
		3,228 66
May 31, '71, Received by Easton, (Ev. 155)...	210 00	
June 14, '71, Received by J. Cory, Int. $18.66 and prin. $3,000, (Ev. 235)..... .	3,018 66	
T. Kays' account, Ex. 64.	3,228 66	

Ev. F. C. E., p. 193.
Ev. J. C., p 234.
Ev. T. K., p. 305-306.
Ex. 64 and 168.

(Def'ts Ex. 2, p. 41.)

FITTS, JAMES G. B. & M.

Not inventoried.

Prin. $3,500, in T. Kays' hands. Dated July 2, 1870.

Principal			$3,500 00
Dec. 12, '71, Interest accrued up to first payment			354 52
Feb. 12, '72, Interest accrued to			17 50
			3,872 02
Dec. 12, '71, Rec'd by J. Cory, Int. (Ev. 235.)		354 52	
Prin. (Ev. 235.)		2,000 00	
Feb. 12, '72, Rec'd by Job Cory—			
Balance Interest, (Ev. 236)		17 50	
" Principal, (Ev. 236)		1,500 00	
		3,872 02	

Ev. F. C. E. 193.
Ev. J. Cory, p. 234.
× Ev. J. Cory, × 434.
T. K. Ev., p. 304–306.
Ex. 64, copy p. 559 and 560.
Ex. 168, copy p. 561.

(Def'ts Ex. 2, p. 42.)

GREER, G. W. Note, $500

Not inventoried. In T. Kays' hands.

Dated Sept. 1, 1870.

Dec. 31, '70, Principal			$500 00
Oct. 1, '73, Interest accrued			107 91
			607 91
Oct. 1, '73, Received by Easton—			
In cash, interest	107 91		
Principal	292 09		
(Ev. 160.)	400 00	400 00	
New note. (Ev. 160)		207 91	
		607 91	

New note.

Oct. 1, '73, Principal		207 91
April 1, '75, Interest accrued		9 09
		217 00

April 1, '75, New note, Ex. 94, $217. Have it. Uncollectible. Ex. 94.
Not inventoried. Ev. F. C. E., p. 193.
" " Ev. J. Cory, p. 234.
Ev. F. C. E., p. 214. Could not collect. Advised by counsel not to sue.
× Ev. J. C. 430. Dunned sharply—reduced—could not force payment.
Ev. J. C. × 434. Received nothing on it.

JOHNSON, J. S. Note.
Not inventoried.
Note in bank..... $738 38

March 3, '71, Received by Easton, (Ev. 154.) 738 38

MORRIS, LEVI. Note.
Ex. 97. Note..... $26 50

Not inventoried. Uncollectible.
(Ev. F. C. E., p. 215.)

(Def'ts Ex. 2, p. 71.)
ROE, HARRISON, (Wm. H.)
Receipt, $1,500—Ex. 96.
Not inventoried..... $1,500 00

Uncollected—suit on. Still hold. Ex. 96. Costs $19.73. Ex. 228.
Ev. F. C. E., p. 214 and 215. Found amongst testator's papers; made demand.
Ev. F. C. E., p. 226. Present at an interview, C. J. Roe's office.
Ev. J. Cory, 257 and 258.
Suit brought, (T. K. Ev. 325.)
Services T. K..... 30 00
Costs..... 19 73
(T. K. Ev. 329.) 49 73

× Ev. G. B. B. × 449. Mr. Cory and I went to see him about it. "He admitted that the obligation was his handwriting, but said he would consult counsel before he paid it."

ST. JOHN, CHARLES.

Not inventoried.

Dec. 5, '70, Balance due from.....		$598 69
Dec. 5, '70, Rec'd by Easton, (Ev. 152, 153)..	598 69	

St. John's receipt, Dec. 5, 1870, Ex. 25, $200.

(Def'ts Ex. 2, p. 39.)

TEMPLE, EDWARD. Note, $2,000.

Not inventoried.

In T. Kays' hands, (Ex. 202.) Judgment N. J. Supreme Court, Sep. 24, 1870.

Damages.....		$2,231 06
Taxed costs, (Ev. 219).....		32 60
Interest accrued.....		24 58
		2,288 24
Collected by T. Kays and credited to executors, per his account and receipt of Jan. 12, 1878, (Ex. 72) to wit, (Ev. T. K., p. 311).....	2,288 24	
Costs, T. K. Ev. 319.....		32 60
Received, Ex. 72.....	32 60	

(Def'ts Ex. 2, p. 57.)

TEMPLE, EDWARD. Note, $50.

Not inventoried.

Note, principal, (Ex. 123).....		$50 00
Claim sworn in, copy, (Ex. 214.)		
Laroe's letter, Ex. 30, (Off. Ev. 161.)		
Note, offered, (Ev. 161.)		
Nov. 1, '77, Received dividend by Easton, (Ev. 162).....	11 00	
Balance uncollectible, $39.00.		
Ev. F. C. E. 161, as to claim, &c.		
Services, (T. K. Ev. 319).....		5 00

This note not included in suit on the $2,000 note, because it was given as a bonus on that loan. (Ev. T. K., 323 & 324)

(Def'ts Ex. 2, p. 43.)

VAN BLARCOM, J. W. B. & M.

Not inventoried.

In T. Kays' hands, and in process of foreclosure at death of testator.

Principal		$500 00
Interest accrued at collection		95 47
		595 47
Collected by T. Kays, his acc., Ex. 72.		
Principal $500, interest $95.47	595 47	

(Ev. T. K. 312.) Decree Jan. 3, 1871. Costs $67.29, and interest $1.20=$68.49, charged in said account and credited. Receipts by executors, $663 96. (Ev. T. K., p. 312.)

N. B.—Whole costs in this suit and on foreclosure of a prior mortgage by Sarah Van Blarcom, Exs., 220, $33 39; 221, $17.34, and 222, $67.29=

		118 02
Services, do		20 00
Disbursements		3 54
		141 56

(T. K. Ev. 310.)
(Bond, Ex. 203.)
(Mortgage, Ex. 204.)

Received costs	67 29
Others, $33.39 and $17.34=$50.73	00
Not collected, (T. K. Ev. 323)	00
Disbursements, (T. K. Ev. 329)	3 54
	70 93

(Def'ts Ex. 2, p. 35.)

VAN BLARCOM, J. W. B. & M., purchase.

Not inventoried.

Not owned by testator. It was a prior mortgage, and purchased by executors to protect the $500 bond and mortgage owned by the estate.

April 8, '71, Purchased—paid for by Job Cory. Principal and interest		$419 30
Jan. 15, '72, Received by J. Cory, principal and and interest, (Ev. 256)	419 30	

Ev. J. C., × 435, "Took by assignment for the protection of the estate."

(Def'ts Ex. 2, p. 38)

WILLIAMS, BEN. Three cows.
Not inventoried. See Ex. 88½.

April 1, '71, Three cows		$120 00
Interest		8 40
		128 40
April 1, '71, Received by Easton	128 40	

(Ev. F. C. E 156.)

WOODRUFF, DAWSON. Note in hands of.
Charged in alleged account $100 00

Never received by executors. Woodruff's account against testator more than equaled. See Woodruff's account and receipt, Ex. No. 88¾, $694.60.
Ev. F. C. E., 205-206.
Ex. 88¾, Ev. T. K., p. 309-310.

WOOD LOT.
Not inventoried.

Nov. 15, '71, Sold at public sale to R. Rochelle,		$103 50
Nov. 15, '71, Received by Beatty	103 50	

Ev. G. B. B. 270.
Ev. F. C. E. 211.
Ev. J. C. 255.

Order to sell—will, item 20. Bill, p. 4.
Sale—Bill 75, § 39.
Ev. F. C. E. 211. Sold and accounted for.
Ev. J. C. 255.
Ev. J. L. M. 286. Only sale except J. W. I. farm.
Ev. J. L. M., × 440.

SCHEDULE C.

LOANS.

Loans by Executors, or some of them—dates, amounts, and receipts.

THOMAS D. CORY.

Dec. 23, '70, Loan by Job Cory.....		$600 00
Aug. 16, '71, Accrued interest.....		35 00
		635 00
Aug. 16, '71, Transferred to T. D. Cory, per Ex. 9...	635 00	

Interest received, $35.

C. V. CORY.

March 10, '74, Loan by J. Cory.....		$600 00

Have it yet. Ex. 124.
Ev. J. C, 430 and 435.

JOHN DECKER.

April 3, '71, Loan by F. C. Easton, check, 36¼, Ev., p. 194.....		$2,100 00
Nov. 25, '71, Interest accrued.....		00
Jan. 20, '72, " "		00
Mch. 27, '72, " "		124 95
		2,224 95
Nov. 25, '71, Received F. C. E., (Ev. 158)....	1,000 00	
Jan. 26, '72, " " (Ev. 158)....	100 00	
Mch. 27, '72, " " (Ev. 158)....	1,124 95	
	2,224 95	

Interest received, $124.95.

M. M. DRAKE.

March 31, '71, Loan by F. C. Easton—Ev. F. C. E., p. 194		$738 38
April 1, '73, Interest accrued		103 37
		841 75
April 1, '73, Received by F. C. E., Ev. F. C. E., p. 160, interest	103 37	
Principal	138 38	
	241 75	
April 1, '73, New note, Ex. 95, for balance, Ev. 160	600 00	
	841 75	

Interest received, $103.37.

Have new note yet, Ex. 95, $600—uncollectible, Ev. F. C. E., p. 160 and 214.

THOMAS KAYS.

April 29, '71, Loan by F. C. E., Ex. 29 and 29¼, Ev. F. C. E., p. 194		$2,000 00
Dec. 3, '72, Interest accrued		223 22
Mch. 20, '77, " "		578 65
Jan. 12, '78, " "		94 32
		2,896 19
Dec. 3, '72, Rec'd F. C. E., (Ev. 159)	500 00	
Mch. 20, '77, " " (Ev. 162)	640 41	
Jan. 12, '78, Received by all the executors, per T. K.'s account, Ex. 72	270 47	
Jan. 12, '78, New note, Ex. 72½, for balance, Ev. F. C. E., p. 182 and 183	1,485 31	
	2,896 19	

Interest received, $896.19.

(Ev. T. K., p. 306-307.)

Jan. 12, '78, New note, Ex. 72½		1,485 31
May 1, '78, Interest accrued		31 60
		1,516 91
May 1, '78, Received by all executors, per T. K.'s account and receipt, Ex. 73	625 24	
May 1, '78, New note, Ex. 73½, for balance	891 67	
(Ev. 183 and 222.)	1,516 91	

Interest received, $31.60.

May 1, '78, New note, Ex. 73½.....		891 67
Jan. 17, '80, Interest accrued.....		112 00
		1,003 67
Jan. 17, '80, Received by all the executors, per T. K.'s account and receipt, Ex. 120...	34 67	
Jan. 17, '80, New note, Ex. 121, for balance..	969 00	
(Ev. F. C. E. 222.)	1,003 67	
Interest received, $112.		
Jan. 17, '80, New note, Ex. 121.....		969 00
Sept. 29, '83, Interest accrued, over balance..		36 84
		1,005 84
Sept. 29, '83, Received by all the executors, in T. K.'s account and receipt, Ex. 234...	1,005 84	
Interest received, $36.84.		
F. C. E. 222.		
T. K. Ev. 306–307.		

ALFRED ROOF.

March 27, '77, Bond & mortgage, second lien, taken in settlement of claim against; only way to save it.....		$1,000 00
Jan. 18, '78, Interest accrued.....		56 78
		1,056 78
Jan. 18, '78, Received by all executors, in T. K.'s acc't, Ex. 73, Ev. T. K. 331, 316..	1,056 78	
Interest received, $56.78.		
A. ROOF—NOTE.....		$96 56
March 27, '77, Accrued int't, (T. K. Ev. 316).		30
		96 86
Jan. 18, '78, Received by all executors, in T. Kays' account and receipt, Ex. 73, T. K. Ev. 315–316, 337.....	96 86	
Interest received, $0.30.		

HALSTED, COUSE & CO.....		$1,000 00
April 1, '73, Interest or discount.....		18 03
		1,018 03
April 11, '73, Transferred to G. Roe.....	1,018 03	

F. C. Ev. 294; Geo. Roe, 523–524.

Interest received, $18.03.

SALMON VAN DEREN.

March 9, '78, *D. Amerman's* note, in settlement of Van Deren claim, $140.00—discount $1.72=		$138 28
Interest accrued.....		1 72
		140 00
Received by all executors, in T. Kays' account, Ex.....	140 00	

Interest received, $1.72.

H. N. KINNEY Note.

March 9, '78, Taken in settlement of Van Deren claim.....		$92 12
Accrued interest.....		6 25
		98 37
Jan. 17, '80, Received by all executors, in T. K.'s account, Ex. 120.....	98 37	

Interest received, $6.25.

O. NORTHRUP Note.

Feb. 18, '78, Part consideration in sale of J. W. Ingersoll farm.....		$600 00
Accrued interest.....		4 11
		604 11
Jan. 17, '80, Received by all executors, in T. K.'s account, Ex. 120.....	604 11	

Ev. T. K. 317.

Interest received, $4 11.

KANSAS LOAN.

1874.	By Job Cory, not in his account.....		$2,000 00
	Interest accrued, charged to Job Cory in his account in this suit, as received on moneys invested for his sons, Francis M. and Wm. L. Cory—Ev. Job Cory, 236, T. K. Ev., 346, to wit, Francis M. Cory.....		4 67
	W. L. Cory.....		129 11
			2,133 78
	Received J. Cory.....	2,133 78	

N. B.—All that is in this account is the interest.

Interest received, $133.78.

Ev. × 464, and 534, 535.

SCHEDULE D.

INTEREST ON LOANS.

Interest received on loans made by executors, or some of them.

T. D. Cory, (Ex. 9)	$35 00
J. Decker	124 95
M. M. Drake	103 37
T. Kays	1,076 63
A. Roof	56 78
A. Roof	30
Halsted, Couse & Co	18 03
S. Van Deren—	
D. Amerman	1 72
H. N. Kinney	6 25
O. Northrup	4 11
Kansas loan	133 78
	$1,560 92

SCHEDULE E.

BEQUESTS.

Bequests by the will and codicil.

Martha Cory, per items 2, 3, 4, 5 and 21, Bill, p. 2 and 4. Stock, movable property, and household furniture; inventoried, pp. 8, 12 and 21	$2,688 65
Job Cory, item 8, p. 3	12,000 00
T. D. Cory, item 9, p. 3	25,000 00
Martha Morrow, item 10, p. 3	20,000 00
C. V. Cory, item 11, p. 3	4,000 00
Jane Easton, item 12, p 3	5,000 00
Martha J. Easton, item 13, p. 3	500 00
Mary O. Easton, item 13, p. 3	500 00
Lotty B. Cory, (Boss) item 14, p. 3	1,000 00
Zophar H. Cory, item 15, p. 3	1,000 00
Samuel Cory, item 15, p. 3	1,000 00
Eliza Roe, children of, viz:	
George Roe, item 16, p. 3	4,000 00
Frank Roe, item 16, p. 3	4,000 00
Mattie C. Roe, item 16, p. 3	4,000 00
Katy Roe, item 17, p. 3	1,000 00
Job Cory, children of, viz:	
William L. Cory, item 17, p. 4	500 00
Francis M. Cory, item 17, p. 4	500 00
Eugene Cory, item 17, p. 4	500 00
Trustees C. U. S., item p. 4	12,000 00
	$99,188 65

All payable October 14, 1871.

SCHEDULE F.

PAYMENT OF LEGACIES.

Payment of legacies, dates of payment, by whom paid, and how paid.

MARTHA CORY.

Oct. 26, '70, Inventory farm stock.....		$2,196 51
" household goods.....		492 15
		2,688 66
Given to her by will.		
Nov. 25, '70, Her receipt, Ex. No. 74.....	2,196 51	
" " " " " " " 75.....	492 15	
	2,688 66	

Ev. F. C. E., 186–187.
" " 220–221.
" J. C., p. 250.
" " p. 252.
" G. B. B., p. 276–277.

Will of, Ex. 117.

Ev. G. B. B., p. 278. "I was executor and disposed of household goods bequeathed to her."

Disposal of personal property, bill 91, § 53; Ev. F. C. E., 220–221; G. B. B., p. 278.

Lease to F. C. Easton, Ex. 167; Ev. F. C. E., 296–298.

Receipt by Easton under lease; Ev. F. C. E., p. 296 to 298.

Receipt by Easton at widow's death; F. C. E., p. 296 to 298; $208.50.

JOB CORY. Legacy. Ex. 16.

Bequest item.....		$12,000 00
May 18, '72, Interest from Dec. 5, '71.....		388 57
		12,388 57

May 18, '72, Paid, in obligations:

Peter Snook, B. & M..	4,532	40
M. Goble, "	1,797	63
D. A. Keef, "	1,618	70
J. Couse, N.	1,073	69
J. Couse, "	1,065	52
J. Bonta, "	147	92
J. A. Coss, "	1,016	12
J. A. Coss, "	791	30
Cash, (J. C. Ev. 239 and 356).....	345	29
	12,388	57

Ev. F. C. E. 141, 211.
" J. Cory, 230, 239 and 356.
" " 255-256.
" G. B. B., 267; Ev. J. L. M. 281-282.
Bill, p. 31, § 21.
× F. C. E., Ev. × 401.
" Ev. × 407.
× G. B. B., Ev. × 461, selected by Munson, Easton and myself.
J. C., × 463.

THOMAS D. CORY. Legacy. Ex. 9.

Bequest item.....		$25,000 00
Aug. 16, '71, Paid, in obligations, viz:		
T. D. Cory, N.	2,400	00
E. Morrow, "	993	57
" "	583	00
T. H. Andress, "	608	00
T. Harehouse, B. & M.....	3,552	00
J. H. Slater, "	3,332	50
L. D. Rosenkrans, "	2,081	66
D. H. Hunt, "	3,332	50
Peter Lewis, "	1,873	56
H. Clark, "	1,110	83
S. Van Deren, N.	621	00
J. M. Hagaman, "	1,110	83
M. M. Drake, "	1,110	83
Price Goble, "	40	00

E. K. Sandford,	N.	279 80
J. H. Shuman,	"	332 52
O. Hughes,	B. & M.	657 82
J. Maines,	N.	307 77
T. D. Cory, note, cash lent him by J. C. (Ev. J. C. 239)		600 00
Interest on his note, (F. C. E., 498) ...		35 00
Discount, (Ev. F. C. E., 498)		36 81
		25,000 00

Ev. F. C. E , p. 133, 134, 211, 219–221; Ev. J. C., p. 254, × 342; Ev. G. B. B., p. 262–263. Bill, p. 22, § 11.

MARTHA MORROW. Legacy. Ex. 8.

Bequest item.		$20,000 00
Aug. 16, '71, Paid, in obligations, viz:		
S. D. Woodruff,	N.	1,197 95
W. Williams,	"	1,115 65
J. Couse,	"	1,035 00
J. S. Burrell,	"	2,221 66
I. Iliff,	"	1,249 00
N. Current,	"	116 00
S. Rochelle,	"	163 29
F. Shelley,	"	118 08
M. McEntee,	"	278 44
E. Morrow,	"	1,303 33
I. Shimer,	B. & M.	2,081 66
J. L. Allen,	"	3,122 50
J. H. Slater,	"	3,332 50
D. M. Kerr,	"	666 50
Discount, (Ev. F. C. E., 133, 497)		29 22
Cash by Easton, Ex. 46, (Ev. F. C. E., 267, 497)		1,969 22
		20,000 00

Ev. F. C. E., p. 132–133; selected, &c.
" " 211; face value.
" " 219: realized *75* per cent.
" " × 491, 493, 498.
" Job Cory, 228 and 229.
" " 255; face value, and × 431–432 and 463.
" G. B. B., 262; Ev. J. L. M., p. 281.
Bill, p. 21, § 10.

CHARLES V. CORY. Legacy. Ex. 11.

Bequest..... $4,000 00

Dec. 7, '70, Cash advanced by Job Cory, (Ev. 135, 229, 249)..... 2,000 00

Nov. 1, '71, *Interest* on cash advanced to Dec. 5, '71..... 125 99

Nov. 1, '71, *Interest* on balance $1,874.01 to Dec. 10, '71, 10 days..... 3 64

Balance paid by F. C. Easton, viz: his check, Ex. —, to Job Cory, in payment of note held by him, (prin. $289.69; int. $18.66), Ev. 229, 249, 308 35

Balance paid by F. C. E., his check, Ex. —, for draft..... 1,569 30

4,007 28

Ev. F. C. E., 135–136 and 215 and 221.
" J. C., 229 and 249.
" J. C. Howell, 260 and 261. Ev. J. L. M., 281.

Error, $7.28; the $3.64 added instead of subtracted on Ex. 99.

N. B.—F. C. E. is charged, p. 175, with $6.70 more on C. Durling's note than was due.

JANE EASTON. Legacy. Ex. 12.

Bequest item..... $5,000 00

Dec. 5, '71, Paid, in obligations, viz:

J. W. Longcor, principal, interest and costs, viz:

(Cash by F. C. E., 293–4)..... ..... 1,392 33

J. H. Shuman, B. & M. $500; int. $58.76 558 76

B. Williams, B. & M., bal. prin. & int. 2,147 59

Cash F. C. E. (293–4)..... 901 32

5,000 00

(N. B.—The $1,392.33 and 901.22= $2,293.65.)

Ev. F. C. E., p. 293 and 294, 138, 157, 163.
" T. K., p. 316 and 355.

MARTHA J. EASTON. Legacy. Ex. 14.

Bequest item..... $500 00

Dec. 5, '71, Paid by Beatty, Ex. 14:

(Ev. 266 and 267, 274)..... 500 00

(Ev. F. C. E., 140, 141.)

MARY O. EASTON. Legacy. Ex. 10.		
Bequest item..		$500 00
Nov. 1, '71, Paid by Easton, Ex. 10, cash,		
Ev. F. C. E., 134–135.....	500 00	
Bill, p. 24, § 12.		
CHARLOTTE CORY. Bequest. Ex. 13.		
(LOTTY B. BOSS.)		
Bequest item 14; bill, p. 3		$1,000 00
Dec. 5, '71, Paid in cash by Easton, Ex. 13..	1,000 00	
(Ev. F. C. E., p. 139.)		
(Bill, p. 31, § 18.)		
Married J. C. Boss. Bill 75, § 42.		
(F. C. E., Ev. 140.)		
(F. C. E., Ev. 212.)		
ZOPHAR H. CORY. Legacy. Ex. 15.		
Bequest item.....		$1,000 00
Interest from Dec. 5, '71.		11 66
		1,011 66
Feb. 9, '72, Paid by Easton:		
Check, Ex. 15½; receipt, Ex. 15.....	1,011 66	
Ev. F. C. E., 141.		
" " 142.		
SAMUEL CORY. Legacy. Ex. 18.		
Bequest item.....		$1,000 00
Interest from Dec. 5, '71.....		21 70
		1,021 70
March 27, '72, Paid by Easton, check, Ex. —		
receipt, Ex. 18.....	1,021 70	
(Ev. F. C. E., 144 and 145.)		
(Bill, p. 32, § 23.)		
GEORGE ROE. Legacy. Ex. 17.		
Bequest item.....		$4,000 00
Interest from Dec. 5, '71.		378 00
		4,378 00

New Jersey State Library

April 11, '73, Paid obligations:

Isaac Mattison, N.	1,071 94	
(Ev. G. Roe, 523 and 524.)		
Halsted, Couse & Co., N. for $1,000, less disc. $18.00	982 00	
George F. Rose, N.		
F. C. Easton, check, Ex. 17¼	18 00	
F. C. Easton, " " 17½	190 00	
Cash estimated	2,116 06	
	4,378 00	

All treated as cash by F. C. E.
Ev. F. C. E., 144, is charged with cash.
Ev. F. C. E., p. 143 and 144.
Ev. Geo. Roe, p. 523–524.
Ev. F. C. E., p. 294.
× Ev. G. B. B., × 461. Do not know about. Check, Ex.
× G. Roe, 523–524.

FRANK ROE. Legacy. Ex. —.

Bequest item		$4,000 00
Payments on:		
Mch. 21, '77, Paid by Easton, Ex. 23, (Ev. F. C. E., 174, 355)	723 00	
April 21, '77, Paid by all executors, viz: by T. Kays, per Ex. 24, (Ev. T. K., p. 308), (Ev. T. K., p. 321)	1,100 00	
	1,823 00	

× Ev. T. K., × 479.

Still balance due.

FRANCIS M. CORY. Legacy. Ex. 19.

Bequest item		$500 00
Jan. 24, '72, Interest accrued from Dec. 5, '71, Ev. J. C., 236		4 67
		504 67
Jan. 24, '72, Paid by Job Cory, Ex. 19, prin. $500, int. $4.67	504 67	

Ev. F. C. E., 145.
Ev. J. C., 231.
Bill, p. 32, § 24.

New Jersey State Library

WILLIAM L. CORY. Legacy. Ex. 22.

Bequest item in will.....		$500 00
Aug. 4, '75, Interest accrued from Dec. 5, '71, (Ev. J. C., 236).....		129 11
		629 11
Aug. 4, '75, Paid by Job Cory, Ex. 22; prin. $500, int. $129.11.....	629 11	

Ev. F. C. E., 146–147.
Ev. J. C., 231.
Bill, p. 35, § 27.

TRUSTEES C. U. S. Bequest.

Bequest.....		$12,000 00
Payments on:		
March 20, '78, By T. K. to A. Q. Keasbey, Ex. 184.....	500 00	
April 9, '78, By T. K. to A. Q. Keasbey, Ex. 185.....	1,000 00	
April 29, '78, By T. K. to A. Q. Keasbey, Ex. 186	1,500 00	
	3,000 00	

Ev. T. K., 308 and 309.

Balance still due.

SCHEDULE G.

INVESTMENTS.

Showing investments at decease of testator, Oct. 14, 1870, and at the end of each succeeding six months; and also amounts due to infant legatees, and also to all legatees at such dates, principal sums.

(a)

Receipts.

Receipts on obligations, principal sums and dates of receipts, made up from Schedules A, B and C.

Kinney, H. C.	Nov.	2, 1870,	$2 30
Woodruff, D.	Nov.	27, 1870,	500 00
St. John, Charles	Dec.	5, 1870,	598 69
Crissman, V. H.	"	11, 1870,	700 00
Bowman, J. H.	"	17, 1870,	450 00
Temple, Edw'd	"	31, 1870,	2,231 06
Johnson, J. S.	March	3, 1871,	738 38
Sanford, Collins	"	25, 1871,	100 00
Sanford, M.	"	31, 1871,	1,250 00
Whitaker, H.	"	31, 1871,	1,000 00
Williams, Ben	April	1, 1871,	120 00
Lantz, George	"	8, 1871,	1,300 00
Received from Oct. 26, 1870, *to April* 14, 1871....			$8,990 43
Ford, H. R.	April	22, 1871,	$2,200 00
Southard, T.	May	12, 1871,	200 00
McDeed, Wm.	"	15, 1871,	3,600 00
Carr, Asa	June	14, 1871,	3,000 00
White, J. L.	July	1871,	31 00
Van Blarcom, J. W.	"	18, 1871,	500 00
Sprigg, J. B.	"	29, 1871,	500 00
Depue, E.	"	31, 1871,	290 27
Morris, Levi	"	31, 1871,	466 00
Allen, J. L.	Aug.	16, 1871,	3,000 00
Andress, T. H.	"	16, 1871,	530 00

Burrell, J. S.	Aug. 16, 1871,	2,000	00
Cory, T. D.	" 16, 1871,	2,000	00
Clark, H.	" 16, 1871,	1,000	00
Couse, Moore	" 16, 1871,	1,000	00
Current, N. P.	" 16, 1871,	104	95
Drake, M. M.	" 16, 1871,	1,000	00
Goble, Price	" 16, 1871,	36	50
Harehouse, Theo.	" 16, 1871,	3,200	00
Hunt, D. H.	" 16, 1871,	3,000	00
Hughes, O.	" 16, 1871,	625	00
Hagaman, J. M.	" 16, 1871,	1,000	00
Iliff, James	" 16, 1871,	1,200	00
Kerr, D. M.	" 16, 1871,	600	00
Lewis, Peter	" 16, 1871,	1,700	00
Cory, T. D. (loan Dec. 23, 1870)	" 16, 1871,	600	00
McEntee, M.	" 16, 1871,	250	00
Maines, James	" 16, 1871,	265	00
Morrow, E.	" 16, 1871,	1,000	00
Morrow, E.	" 16, 1871,	762	43
Morrow, E.	" 16, 1871,	447	32
Rosenkrans, L. D.	" 16, 1871,	2,000	00
Rochelle, S.	" 16, 1871,	150	00
Shimer, J.	" 16, 1871,	2,000	00
Shuman, J. H.	" 16, 1871,	299	35
Slater, J. H.	" 16, 1871,	3,000	00
Slater, J. H.	" 16, 1871,	3,000	00
Sanford, E. K.	" 16, 1871,	250	00
Shelley, Ford	" 16, 1871,	100	00
Van Deren, S.	" 16, 1871,	600	00
Woodruff, D.	" 16, 1871,	1,070	00
Williams, W.	" 16, 1871,	1,060	00
Vanauken, Uz	" 18, 1871,	200	00
Canfield, J.	Sept. 11, 1871,	1,000	00
Van Kirk, J. & M.	" 29, 1871,	1,000	00
Received from April 14 to October 14, 1871		$51,837	82
Longcor, J. W.	Dec. 5, 1871,	1,150	00
Shuman, J. H.	" 5, 1871,	500	00
Williams, Ben	" 5, 1871,	2,050	00
Riker, J.	1871,	75	00
Van Blarcom, J. W.	Jan. 15, 1872,	419	30
Fitts, J. G.	Feb. 12, 1872,	3,500	00
Ellett, Samuel	" 13, 1872,	17	69
Decker, J. (loan April 3, 1871)	March 27, 1872,	2,100	00
Received from October 14, 1871, to April 14, 1872		$9,811	99

Bonta, J.	May	18, 1872,	$130 00
Couse, Tuttle	"	18, 1872,	1,000 00
Couse, Dennis	"	18, 1872,	1,000 00
Coss, Phillips	"	18, 1872,	784 09
Coss, Morris	"	18, 1872,	500 00
Coss, Mattison	"	18, 1872,	500 00
Goble, Mahlon	"	18, 1872,	1,774 52
Keef, David	"	18, 1872,	1,500 00
Snook, Peter	"	18, 1872,	3,700 00

Received from April 14 *to October* 14, 1872.... $10,888 61

Hammell, Samuel	March	6, 1873,	$25 00
Couse, Dennis	April	1, 1873,	1,000 00
Angle, C. H. M.	"	1, 1873,	400 00
Dennis, Jesse	"	1, 1873,	1,000 00
Drake, M. M. (loan March 31, 1871)	"	1, 1873,	738 38
Utter, D. J.	"	1, 1873,	1,000 00
Mattison, W. & I.	"	11, 1873,	1,000 00

Received from Oct. 14, 1872, *to April* 14, 1873.... $5,163 38

Greer, G. W. Oct. 1, 1873, $500 00
Received from April 14 *to October* 14, 1873.

Pinkney, W. H. Nov. 6, 1873, $500 00
Received from October 14, 1873, *to April* 14, 1874.

Fricke, Jos. F. Sept. 7, 1874, $435 00
Received from April 14 *to October* 14, 1874.

Gray, Thomas Jan. 1, 1875, $1,000 00
Received from October 14, 1874, *to April* 14, 1875.

Received from April 14 *to October* 14, 1875, $00.

Darling, Charles	Feb.	12, 1876,	$150 00
Longcor, Peter	April	3, 1876,	1,000 00

Received from October 14, 1875, *to April* 14, 1876... $1,150 00

Received nothing from April 14, 1876, *to Oct.* 14, 1876.

Bonta, J. March 20, 1877, $600 00
Received from October 14, 1876, to *April* 14, 1877.

Received nothing from April 14, 1877, *to Oct.* 14, 1877.

Temple, Edward	Nov. 1, 1877,	$11 00
Kays, T. (*loan April* 29, 1871)	Jan. 12, 1878,	2,000 00
Roof, A. (*loan March* 22, 1877)	" 18, 1878,	1,000 00
Lozier, Henry	" 26, 1878,	297 74
Van Deren, Space, Sharp	March 9, 1878,	1,073 11
Received from October 14, 1877, *to April* 14, 1878		$4,381 85
Northrup, O. (*loan February* 18, 1878)	May 1, 1878,	$300 00
Kays, T. (*loan January* 12, 1878)	" 1, 1878,	1,485 31
Brown, C	" 23, 1878,	1,550 00
Received from April 14 *to October* 14, 1878		$3,335 31
Next receipt.		
Kays, T. (*loan May* 1, 1878)	Jan. 17, 1880,	$891 67
Next receipts.		
Easton, F. C	June 9, 1883,	$3,000 00
Kays, T. (*loan January* 17, 1880)	Sept. 29, 1883,	969 00
		$3,969 00

ON HAND DEC. 5, 1883.

Of these, not paid:

J. W. Ingersoll, B. & M	$4,000 00
M. M. Drake, note	600 00
C. V. Cory, note	600 00
G. W. Greer, note	207 91
	$5,407 91

(b)

Summary of Receipts.

From	Oct. 14, 1870,	to	April 14, 1871		$8,990 43
"	April " 1871,	"	Oct. " "		51,837 82
"	Oct. " "	"	April " 1872		9,811 99
"	April " 1872,	"	Oct. " "		10,888 61
"	Oct. " "	"	April " 1873		5,163 38
"	April " 1873,	"	Oct. " "		500 00
"	Oct. " "	"	April " 1874		500 00
"	April " 1874,	"	Oct. " "		435 00
"	Oct. " "	"	April " 1875		1,000 00
"	April " 1875,	"	Oct. " "		00
"	Oct. " "	"	April " 1876		1,150 00
"	April " 1876,	"	Oct. " "		00

From Oct. 14,	1876,	to	April 14,	1877.....	600 00
" April "	1877,	"	Oct. "	"	00
" Oct. "	"	"	April "	1878.....	4,381 85
" April "	1878,	"	Oct. "	"	3,335 31
" Oct. "	"	"	April "	1879.....	00
" April "	1879,	"	Oct. "	"	00
" Oct. "	"	"	April "	1880.....	891 67
" April "	1880,	"	Oct. "	"	00
" Oct. "	"	"	April "	1881.....	00
" April "	1881,	"	Oct. "	"	00
" Oct. "	"	"	April "	1882.....	00
" April "	1882,	"	Oct. "	"	00
" Oct. "	"	"	April "	1883.....	3,969 00
" April "	1883,	"	Oct. "	"	00
" Obligations on hand Dec. 5, 1883.....					5,407 91
					$108,862 97

(c)

Summary of Loans.

Principal sums made up from Schedule C.

To Whom.	*Date of Loan.*	*Amount.*	*Date Payment.*	*Am't Paym't.*
T. D. Cory.....	Dec. 23, 1870,	600 00	Aug. 16, 1871,	600 00
M. M. Drake...	Mch. 31, 1871,	738 38	April 1, 1873,	738 38
J. Decker.....	April 3, 1871,	2,100 00	Nov. 25, 1871,	1,000 00
J. Decker.....	" " "	"	Mch. 27, 1872,	1,100 00
T. Kays.....	April 29, 1871,	2,000 00	Jan. 12, 1878,	2,000 00
M. M. Drake..	April 1, 1873,	600 00		
H. Couse & Co.	April 1, 1873,	1,000 00	April 11, 1873,	1,000 00
G. W. Greer*...	Oct. 1, 1873,	207 91	April 1, 1875,	207 91
C. V. Cory.....	Mch. 10, 1874,	600 00		
Kansas.....	1874,	2,000 00		2,000 00
A. Roof.....	Mch. 22, 1877,	1,000 00	Jan. 18, 1878,	1,000 00
A. Roof.....	" " "	96 56	April 11, 1877,	96 56
T. Kays.....	Jan. 12, 1878,	1,485 31	May 1, 1878,	1,485 31
O. Northrup...	Feb. 18, 1878,	300 00	June 15, 1878,	300 00
D. Amerman...	Mch. 9, 1878,	140 00	May 9, 1878,	140 00
H. N. Kinney..	" " "	92 12	Sept. 16, 1878,	92 12
T. Kays.....	May 1, 1878,	891 67	Jan. 17, 1880,	891 67
T. Kays.....	Jan. 17, 1880,	969 00	Sept. 29, 1883,	969 00
		$14,820 95		$13,620 95
			Loss.....	1,200 00
				$14,820 95

*Merely new note—this afterwards renewed.

(d)

Dates of Loans.

Made up from (c).

1870, Dec. 23,	Cory, T. D.	$600 00
1871, Mch. 31,	Drake, M. M.	738 38
" April 3,	Decker, J.	2,100 00
	April 14, 1871	3,438 38
1871, April 29,	Kays, T.	2,000 00
1873, April 1,	Drake, M. M.	600 00
" Oct. 1,	Greer, G. W.	207 91
1874, Mch. 10,	Cory, C. V.	600 00
1877, Mch. 22,	Roof, A.	1,000 00
1878, Jan. 12,	Kays, T.	1,485 31
" Feb. 18,	Northrup, O.	300 00
" May 1,	Kays, T.	891 67
1880, Jan. 17,	Kays, T.	969 00
		$11,492 27

(e)

Investments—Various Dates.

Investments at the decease of the testator, and at the end of each succeeding six months, made up from (a), (b), (c) and (d).

		Amount Invested.
Oct. 14, 1870	$108,862 97	
Less subsequent loans	11,492 27	
	97,370 70	97,370 70
April 14, 1871	97,370 70	
Add loans since Oct. 14, 1870,	3,438 38	
	100,809 08	
Less paid off	8,990 43	
	91,818 65	91,818 65
Oct. 14, 1871	91,818 65	
Add loans since April 14, 1871,	2,000 00	
	93,818 65	
Less paid and transferred since April 14, 1871	51,837 82	
	41,980 83	41,980 83

April 14, 1872	41,980 83	
Less paid, &c	9,811 99	
	32,168 84	32,168 84
Oct. 14, 1872	32,168 84	
Less paid, &c	10,888 61	
	21,280 23	21,280 23
April 14, 1873	21,280 23	
Add loans	600 00	
	21 880 23	
Less paid, &c	5,163 38	
	16,716 85	16,716 85
Oct. 14, 1873	16,716 85	
Add loan	207 91	
	16,924 76	
Less paid	500 00	
	16,424 76	16,424 76
April 14, 1874	16,424 76	
Add loan	600 00	
	17,024 76	
Less paid	500 00	
	16,524 76	16,524 76
Oct. 14, 1874	16,524 76	
Less paid	435 00	
	16,089 76	16,089 76
April 14, 1875	16,089 76	
Less paid	1,000 00	
	15,089 76	15,089 76
Oct. 14, 1875		15,089 76
April 14, 1876	15,089 76	
Less paid	1,150 00	
	13,939 76	13,939 76
Oct. 14, 1876		13,939 76

April 14, 1877	13,939 76	
Add loan	1,000 00	
	14,939 76	
Less paid	600 00	
	14,339 76	14,339 76
Oct. 14, 1877		14,339 76
April 14, 1878	14,339 76	
Add loan	1,485 31	
" "	300 00	
	16,125 07	
Less paid	4,381 85	
	11,743 22	11,743 22
Oct. 14, 1878	11,743 22	
Add loan	891 67	
	12,634 89	
Less paid	3,335 31	
	9 299 58	9,299 58
April 14, 1879		9,299 58
Oct. 14, 1879		9,299 58
April 14, 1880	9,299 58	
Add loan	969 00	
	10,268 58	
Less paid	891 67	
	9,376 91	9,376 91
Oct. 14, 1880		9,376 91
April 14, 1881		9,376 91
Oct. 14, 1881		9,376 91
April 14, 1882		9,376 91
Oct. 14, 1882		9,376 91
April 14, 1883		9,376 91
Oct. 14, 1883	9,376 91	
Less paid	3,969 00	
	5,407 91	5,407 91
Dec. 5, 1883		5,407 91
ON HAND.		
M. M. Drake, note	600 00	
C. V. Cory, "	600 00	
G. W. Greer, "	207 91	
J. W. Ingersoll, B. & M.	4,000 00	
Making the	5,407 91	

(f)

Payment of Legacies—Summary.

Made up from Schedule F.

1871, Aug.	16,	M. Morrow	$20,000 00
"	16,	T. D. Cory	25,000 00
Nov.	1,	Mary O. Easton	500 00
"	10,	C. V. Cory	4,000 00
"	25,	Martha Cory	2,688 66
Dec.	5,	Jane Easton	5,000 00
"	5,	Martha J. Easton	500 00
"	5,	Lotty B. Cory, (Boss)	1,000 00
		Up to Dec. 5, 1871	58,688 66
1872, Jan.	24,	Francis M. Cory	504 67
Feb.	9,	Zophar H. Cory	1,011 66
Mch.	27,	Samuel Cory	1,021 70
May	18,	Job Cory	12,388 57
		Up to May 18, 1872	73,615 26
1873, Aug.	11,	George Roe	4,378 00
1875, Aug.	14,	W. L. Cory	629 11
1877, Mch.	21,	Frank Roe	723 00
April	21,	Frank Roe	1,100 00
1878, "	29,	T. C. U. S.	3,000 00
			$83,445 37

N. B.—Of this there was of interest:

Francis M. Cory	$4 67
Zophar H. Cory	11 66
Samuel Cory	21 70
Job Cory	388 57
George Roe	378 00
William L. Cory	129 11
	933 71

(g)

Legacies Unpaid—Various Dates.

			Unpaid Legacies —principal sums.
Oct.	14, 1870		$96,500 00
April	14, 1871		96,500 00
Oct.	14, 1871	96,500 00	
	Paid	45,000 00	
		51,500 00	51,500 00

		Unpaid Legacies —principal sums.
April 14, 1872	51,500 00	
Paid	13,500 00	
	38.000 00	38,000 00
Oct. 14, 1872	38,000 00	
Paid	12,000 00	
	26,000 00	26,000 00
April 14, 1873		26,000 00
Oct. 14, 1873	26,000 00	
Paid	4,000 00	
	22,000 00	22,000 00
April 14, 1874		22,000 00
Oct. 14, 1874		22,000 00
April 14, 1875		22,000 00
Oct. 14, 1875	22,000 00	
Paid	500 00	
	21.500 00	21,500 00
April 14, 1876		21,500 00
Oct. 14, 1876		21,500 00
April 14, 1877	21,500 00	
Paid	723 00	
	20,777 00	20,777 00
Oct. 14, 1877	20,777 00	
Paid	1,100 00	
	19 677 00	19,677 00
April 14, 1878	19,677 00	
Paid	3,000 00	
	16,677 00	16,677 00
Oct. 14, 1878		16,677 00
April 14, 1879		16,677 00
Oct. 14, 1879		16,677 00
April 14, 1880		16,677 00
Oct. 14, 1880		16,677 00
April 14, 1881		16,677 00
Oct. 14, 1881		16,677 00
April 14, 1882		16,677 00
Oct. 14, 1882		16,677 00
April 14, 1883		16,677 00
Oct. 14, 1883		16,677 00
Dec. 5, 1883		16,677 00

(h)

Infant Legatees, Ages, &c.

Ages at decease of testator, dates when their legacies became due, and amounts. (F. C. E., Ev. p. 328.) Schedules E and F.

	Age Oct. 14, 1870.	Became Due.	Amounts.
Francis M. Cory,	19,	Jan. 24, 1872,	$500 00
April 14, 1872, George Roe.....	19,	April 11, 1873,	4,000 00
April 14, 1873, Wm. L. Cory...	16,	Aug. 14, 1875,	500 00
Oct. 14, 1875, Frank Roe.....	16,	Mch. 21, 1877,	4,000 00
April 14, 1877, Eugene Cory....	13,	1878,	500 00
Mattie C. Roe...	7,	1884,	4,000 00
Katy Roe.....	4,	1887,	1,000 00
			14,500 00

(i)

Balance Sheet.

Balance sheet of investments and unpaid legacies, principal sums made up from (e), (f) and (g).

Dates.	Investments, principal sums.	Unpaid legacies, principal sums.	Legacies of infants unpd prin. sums.
Oct. 14, 1870.....	$97,370 70	$96,500 00	$14 500 00
April 14, 1871.....	91,818 65	96,500 00	14,500 00
Oct. 14, 1871.....	41,980 83	51 500 00	14 500 00
April 14, 1872.....	32,168 84	38,000 00	14,000 00
Oct. 14, 1872.....	21,280 23	26,000 00	14,000 00
April 14, 1873.....	16,716 85	26,000 00	10,000 00
Oct. 14, 1873.....	16 424 76	22,000 00	10,000 00
April 14, 1874.....	16,524 76	22,000 00	10,000 00
Oct. 14, 1874.....	16,089 76	22,000 00	10,000 00
April 14, 1875.....	15,089 76	22,000 00	10,000 00
Oct. 14, 1875.....	15,089 76	21,500 00	9,500 00
April 14, 1876.....	13,939 76	21,500 00	9,500 00
Oct. 14, 1876.....	13,939 76	21.500 00	9 500 00
April 14, 1877.....	14.339 76	20,777 00	8,787 00
Oct. 14, 1877.....	14,339 76	19.677 00	7.687 00
April 14, 1878.....	11,743 22	16.677 00	7.687 00
Oct. 14, 1878.....	9,299 58	16,677 00	7,687 00
April 14, 1879.....	9,299 58	16.677 00	7,687 00
Oct. 14, 1879.....	9,299 58	16 677 00	7,687 00
April 14, 1880.....	9,376 91	16,677 00	7,687 00
Oct. 14, 1880.....	9,376 91	16,677 00	7.687 00
April 14, 1881.....	9.376 91	16,677 00	7.687 00
Oct. 14, 1881.....	9,376 91	16.677 00	7,687 00
April 14, 1882.....	9,376 91	16,677 00	7,687 00
Oct. 14, 1882.....	9,376 91	16,677 00	7,687 00
April 14, 1883.....	9,376 91	16,677 00	7.687 00
Oct. 14, 1883.....	5,407 91	16,677 00	7,687 00
Dec. 5, 1883.....	5,407 91	16,677 00	7,687 00

SCHEDULE H.

INCREASE OF INTEREST OVER INVENTORY ON CERTAIN OBLIGATIONS.

(Made up from Def'ts Exhibit No. 3.)

(a)

Increase of interest on obligations transferred to Martha Morrow, above what the same were inventoried.

No. in inventory.		Value at transfer.	Increase of int.
2	S. D. Woodruff, note, at transfer, prin. and interest	$1,197 95	
	Less principal	1,070 00	
	Interest at transfer	127 95	
	Less interest as inventoried	52 01	
	Increase	75 94	75 94
3	Wickham Williams—Note	1,115 65	
	Less principal	1,060 00	
	Increase	55 65	55 65
	(N. B.—J. Cory received interest, $38, charged to him.)		
5	Jacob Couse—Note	1,035 00	
	Less principal	1,000 00	
	Increase	35 00	35 00
9	John S. Bunnell—Note	2,221 66	
	Less principal	2,000 00	
		221 66	
	Less interest in inventory	81 66	
	Increase	140 00	140 00

11	James Iliff—Note	1,249 00	
	Less principal	1,200 00	
	Increase	49 00	49 00
	(N. B. F. C. Easton received interest.)		
21	Nelson Current—Note	116 00	
	Less principal	104 95	
		11 05	
	Less interest inventoried	4 27	
	Increase	6 78	6 78
20	Stephen Rochelle—Note	163 29	
	Less principal	150 00	
		13 29	
	Less interest inventoried	2 88	
	Increase	10 41	10 41
24	Ford Shelly—Note	118 08	
	Less principal	100 00	
		18 08	
	Less interest inventoried	11 99	
	Increase	6 09	6 09
26	Michael McEntee—Note	278 44	
	Less principal	250 00	
		28 44	
	Less interest inventoried	10 87	
	Increase	17 57	17 57
49	Elisha Morrow—Note	1,303 33	
	Less principal	1,000 00	
		303 33	
	Less interest inventoried	180 00	
	Increase	123 33	123 33
3	Jacob Shimer—Bond and mortgage	2,081 66	
	Less principal	2,000 00	
	Increase	81 66	81 66
8	John L. Allen—Bond and mortgage	3,122 50	
	Less principal	3,000 00	
	Increase	122 50	122 50

13	Jacob H. Slater—Bond and mortgage...	3,332 50	
	Less principal.....	3,000 00	
		332 50	
	Less interest inventoried.....	122 50	
	Increase.....	210 00	210 00
16	David M. Kerr—Bond and mortgage....	666 50	
	Less principal.	600 00	
		66 50	
	Less interest inventoried.....	24 50	
	Increase	42 00	42 00
	Cash interest charged on.....		29 22
	Error Ford Shelly.....		90
			$1,006 05

(aa)

Martha Morrow. Transfer of Notes, Bonds and Mortgages to her, viz:

No.	*Names of obligors and kinds of obligations.*	*Amts as Transfr d.*	*Amts as Invent r'd.*	*Interest as Invent r'd.*	*Int't as Trnsfd.*
2	S. D. Woodruff, Note, Prin. $1,070....	$1,197 95	$1,122 01	$52 01	$127 95
3	Wickham Williams, Note, Prin. $1,060	1,115 65	1,078 55	18 55	55 65
5	Jacob Couse, Note, Prin. $1,000.....	1 035 00	1,046 66	46 66	35 00
9	John S Bunnell, Note, Prin. $2,000....	2,221 66	2,081 66	81 66	221 66
11	Jas. Iliff and others, Note, Prin. $1,200	1,249 00	1,249 00	49 00	49 00
21	Nelson Current, Note, Prin. $104.95..	116 00	109 22	4 27	11 05
20	Stephen Rochelle, Note, Prin. $150...	163 29	152 88	2 88	13 29
24	Ford Shelly, Note, Prin. $100.....	118 08	111 09	11 99	18 08
26	Michael EcEntee, Note, Prin, $250...	278 44	260 87	10 87	28 44
49	Elisha Morrow, Note, Prin. $1,000.....	1,303 33	1,180 00	180 00	303 33
3	Jacob Shimer, B. and M., Prin. $2,000.	2,081 66	2,081 61	81 61	81 66
8	John L. Allen, B. and M., Prin. $3,000.	3,122 50	3,182 50	182 50	122 50
13	Jas. H. Slater, B. and M., Prin. $3,000	3,332 50	3,122 50	122 50	332 50
16	David M. Kerr, B. and M., Prin. $600	666 50	624 50	24 50	66 50
	Cash.....	1,998 44			29 22
		$20,000 00	$17,403 05	$869 00	$1,495 83

(aaa)

Interest inventoried, not received by executors—they received payment of same by transferring above obligations, to wit..... $4 27
2 88
11 99
10 87
1 80
122 50
24 50
52 01
81 66
$312 48

(b)

Increase of interest on obligations transferred to Thomas D Cory.

		Value at.	Increase.
	Cash $600. Interest $35.....	$635 00	35 00
52	T. D. Cory—Note, principal and int't..	2,400 00	
	Less principal.....	2,000 00	
		400 00	
	Less interest inventored..... ..	191 59	
	Increase	208 41	208 41
50	Elisha Morrow—Note.....	993 57	
	Less principal.....	762 43	
		231 14	
	Less interest inventoried.....	137 23	
	Increase	93 91	93 91
51	Elisha Morrow—Note.....	583 00	
	Less principal.....	447 32	
		135 68	
	Less interest inventoried.....	80 50	
	Increase	55 18	55 18

56	T. H. Andress—Note	$608 00	
	Less principal	530 00	
		78 00	
	Less interest inventoried	40 18	
	Increase	37 82	37 82
9	T. Harehouse—Bond and mortgage	3,552 00	
	Less principal	3,200 00	
		352 00	
	Interest inventoried 280		
	Less received, F. C. Easton 152		
	128		
	Less	128 00	
	Increase	224 00	224 00
31	Jacob H. Slater—Bond and mortgage	3,332 50	
	Less principal	3,000 00	
		332 50	
	Less interest inventoried	122 50	
	Increase	210 00	210 00
17	Lorenzo D. Rosenkrans—Bond and mtge	2,081 66	
	Less principal	2,000 00	
	Increase	81 66	81 66
19	D. L. Hunt—Bond and mortgage	3,332 50	
	Less principal	3,000 00	
		332 50	
	Less interest inventoried	122 50	
	Increase	210 00	210 00
28	Peter Lewis—Bond and mortgage	1,873 56	
	Less principal	1,700 00	
		173 56	
	Less interest inventoried	46 75	
	Increase	126 81	126 81

24	Hartman Clark—Bond and mortgage...	1,110 83	
	Less principal.....	1,000 00	
		110 83	
	Less interest inventoried.....	49 00	
	Increase	61 83	61 83
13	Salmon Van Deren—Note.....	621 00	
	Less principal.....	600 00	
	Increase.....	21 00	21 00
17	John M. Hagaman—Note.....	1,110 83	
	Less principal.....	1,000 00	
		110 83	
	Less interest inventoried.....	40 83	
	Increase	70 00	70 00
18	Martin M. Drake—Note.....	1,110 83	
	Less principal.....	1,000 00	
		110 83	
	Less interest inventoried.....	40 83	
	Increase.....	70 00	70 00
23	Price Goble—Note.....	40 00	
	Less principal.....	36 50	
		3 50	
	Less interest inventoried.....	1 10	
	Increase	2 40	2 40
27	E. K. Sanford—Note.....	279 80	
	Less principal.....	250 00	
		29 80	
	Less interest inventoried.....	12 32	
	Increase.....	17 48	17 48
31	Jacob Shuman—Note.....	332 52	
	Less principal.....	299 35	
		33 17	
	Less interest inventoried.....	11 61	
	Increase	21 56	21 56

22	Owen Hughes—Bond and mortgage....	657 82	
	Less principal.....	625 00	
	Increase	32 82	32 82
28	James Maines—Note.....	307 77	
	Less principal.....	265 00	
		42 77	
	Less interest inventoried.....	23 96	
	Increase	18 81	18 81
			1,598 69
	Feb. 3d, 1880—Error M. M. Drake.		05
			1,598 64
	Feb. 3d, 1880—Error J. H. Shuman		03
			1,598 67
	Less error in T. Harehouse bond and mortgage, viz:		
	Interest as transferred.....	352 00	
	Interest inventoried.....	280 00	
	Increase	72 00	
	Above is.....$224 00		
	Less 72 00		
	$152 00		152 00
	Net increase.....		$1,446 67

(bb)

Thomas D. Cory, transfer of notes, bonds and mortgages to.

	Names of obligors	*Amts as Transfr'd.*	*Amts as Invent'r'd.*	*Interest as Invent'r'd.*	*Int't as Trnsfd.*
1	Cash and interest.....	$625 00			
52	T. D. Cory, Note, Prin. $2,000.....	2,400 00	2,191 59	$191 59	$400 00
50	E. Morrow, Note, Prin. $762 43.....	993 57	899 66	137 23	231 14
51	E. Morrow, Note, Prin. $447 32.....	583 00	527 82	80 50	135 68
56	T. H. Andress, Note, Prin. $530.....	608 00	570 18	40 18	78 00
9	T. Harehouse, B. and M., Prin. $3,200	3,552 00	3,480 00	280 00	352 00
31	J. H. Slater, B. and M., Prin. $3,000..	3,332 50	3,122 50	122 50	332 50
17	L. D. Rosenkrans, B.& M. Prin. $2,000	2,081 66	2,081 66	81 66	81 66
19	D. L. Hunt, B. and M.. Prin.$3,000....	3,332 50	3,122 50	122 50	332 50
28	Peter Lewis, B. and M., Prin. $1,700...	1,873 56	1,746 75	46 75	173 56
24	H. Clark, B. and M., Prin. $\left\{\begin{matrix}\$1.200\\ 200\\ \hline \$1\,000\end{matrix}\right\}$....	1,110 83	1,249 00	49 00	110 83
13	S. Van Deren, Note, Prin. $600.....	621 00	621 00	21 00	21 00
17	J. M. Hagaman, Note, Prin. $1,000...	1,110 83	1,040 83	40 83	110 83
18	Martin M. Drake, Note, Prin. $1,000..	1,110 83	1,040 83	40 83	40 83
23	Price Goble, Note, Prin. $36.50.....	40 00	37 60	1 10	3 50
27	E. K. Sanford, Note, Prin. $250.....	279 80	262 32	12 32	29 80
31	Jac. H. Shuman, Note, Prin. $299.35..	332 52	310 99	11 64	33 17
22	Owen Hughes, B. and M., Prin. $625..	657 82	657 81	32 81	32 82
28	J. Mains, Note, Prin. $265.....	307 77	288 96	23 96	42 77
	Check to balance.....	36 81			
		$25,000 00	$23,252 00	$1,336 40	$2 542 59

N. B.—Interest on cash $35, charged as separate item.

(bbb)

Interest inventoried not received by executors; they received payment by transferring above papers, to wit:

$35 00
191 59
137 23
80 50
40 18
128 00
122 50
122 50
46 75
49 00
40 83
40 83
1 10
12 32
11 61
23 96
1,083 90

(c)

Increase of interest on obligations transferred to Jane Easton.

No.		Value at transfer.	Increase.
6	Jacob Shuman—Bond and mortgage....	$558 76	
	Less principal.....	500 00	
		58 76	
	Less inventory.....	18 95	
	Increase	39 81	39 81
15	Benjamin Williams—Bond and mortgage	2,147 59	
	Less principal.....	2,050 00	
	Increase.....	97 59	97 59
	J. W. Longcor—all increase of interest is charged to Frank C. Easton.....		00
	Increase of interest.....		137 40

(cc)

Jane Easton, transfer of notes, bonds and mortgages to:

No.	*Names of obligors and kinds of obligations.*	*Amts as Trnsf'rd.*	*Amnt as Invent'r'd.*	*Interest as Invent'r'd.*	*In'st as Trns'f'd.*
6	Jacob H. Shuman, B. & M., Prin. $500	$558 76	$518 95	$18 95	$58 76
15	Benj. Williams, B and M., Prin $2,050	2,147 59	2,665 00	332 50	97 59
9	J. W. Longcor, B. and M., charged in receipt—whole cest of property at $2,403 05				
	Less..... 109 40				
	$2,293 65				
	Inventoried at.....	2,293 65			
		$5,000 00			

N. B.—J. W. Longcor—Mortgage, costs and all amounted to..... $1,488 61

Cash advanced on prior incumbrances for balance of the.....2,293 65 803 04

2,293 65

Bond and mortgage inventoried at.. 1,277 45
Costs..... 202 75

1,480 20
Increase of interest..... 8 41

$1,488 61

2,293 65
1,488 61

$805 04

Increase not received, passed over, $39.81.

(d)

Increase of interest on obligations transferred to Job Cory.

No.		Value at Transfer.	Increase.
11	Peter Snook—Bond and mortgage, prin. $3,700	$4,532 50	
	Less principal	3,700 00	
		832 40	
	Less interest inventoried	431 66	
	Increase	400 74	400 74
7	Mahlon Goble—Bond and mortgage, prin. $2,100, $325.48	1,797 63	
	Less principal, balance	1,774 52	
	Increase	23 11	23 11
27	David A. Keef—Bond and mortgage, prin. $1,500	1,618 70	
	Less principal	1,500 00	
	Increase	118 70	118 70
7	Jacob Couse—Note, prin. $1,000	1,065 52	
	Less principal	1,000 00	
	Increase	65 52	65 52
30	Joseph Bonter—Note, prin. $130	147 92	
	Less principal	130 00	
		17 92	
	Less inventory	3 79	
	Increase	14 13	14 13
15 16	J. A. Coss, $500 J. A. Coss, $500 } Notes	1,016 12	
	Less principal	1,000 00	
	Increase	16 12	16 12
14	J. A. Coss—Note, prin. $784 09	791 30	
	Less principal	784 00	
	Increase	7 30	7 30
4	Jacob Couse—Note	1,073 69	
	Less principal	1,000 00	
	Increase	73 69	73 69
			$719 31

(dd)

Job Cory, transfer of notes, bonds and mortgages to him, viz:

No.	Names of obligors and kind of obligations.	Amt's as Transfr'd	Amt's as Invent'r'd	Interest as Invent'r'd	In't as Trnsf'd.
11	Peter Snook, B and M., Prin. $3.700..	$4.532 40	$4.131 66	$431 66	$832 40
7	Mahlon Goble, B. and M., Prin $1.774 52	1.797 63	1,760 27	85 75	23 11
27	David A. Keet, B and M., Prin. $1,500	1,618 70	1,561 25	61 25	118 70
4	Jacob Couse, Note, Prin $1.000.....	1,073 69	1,046 66	46 66	73 69
7	Jacob Couse, Note, Prin. $1.000.....	1,065 52	1,026 23	26 23	65 52
30	Joseph Bonter, Note, Prin. $130.....	147 92	133 79	3 79	17 92
15	J. A. Coss, Notes, Prin. $500 each,	1,016 12	1,040 82	40 82	16 12
16	J. A. Coss,				
14	J. A. Coss, Note, Prin. $784.....	791 30	816 10	32 01	7 30
	Cash.....	345 29			
		$12,388 57	$11,516 78	$728 17	$1154 76

(ddd)

$431 66
3 79

$435 45

SCHEDULE I.

TAXES PAID ON FUNDS OF ESTATE.

Year.	Date of	By whom paid	Exhibit.	Amount.
1870.	Dec. 27, 1870.	Job Cory (Ev. 238).....	127	$161 40
1871.	Dec. 20, 1871.	F. C. E. (Ev. 169).....	50	722 50
1872.	Feb. 22, 1873.	" (Ev. 172).....	55	216 82
1873.	Dec. 16, 1873.	" (Ev. 172).....	56	239 20
1874.	Mch. 2, 1875.	" (Ev. 173).....	57	179 93
1875.	Nov. 12, 1875.	" (Ev. 173).....	58	152 25
1876.	Aug. 29, 1877.	" (Ev. 174).....	61	93 54
1876.	April 1, 1877.	" Hardyston (Ev. 174).	60	9 96
1876.	1876.	J. Cory (Ev. 248 and 358).	150	86 00
1877.	Dec. 15, 1877.	F. C. E. (Ev. 174).....	62	64 80
1877.	May 1, 1878.	" (Ev. 174).....	63	10 35
1878.	Apl. 21, 1879.	T. K. (Ev. 310, 323).....	190	122 14
1879.	Jan. 30, 1880.	F. C. E. (Ev. 299).	169	76 83
1880.	Jan. 10, 1881.	" (Ev. 531).....	237	73 80
1881.	Dec. 20, 1881.	" (Ev. 531).....	238	95 40
1882.	Sept. 29, 1883.	J. Cory (Ev. 534).....	246	106 00
1877.	Mch. 15, 1878.	T. K. (Ev. 322).....	73	9 37
				$2,420 29

On J. W. Ingersoll Farm.

1874.	Dec. 20, 1874.	G. B. B. (Ev. 274, 358)...	163	47 52
1875.	Dec. 20, 1875.	J. C. (Ev. 246 and 357)....	146	64 80
1876.	1876.	" (Ev. 247 and 358)....	147	51 40
1877.	1877.	" (Ev. 247, 358).....	149	66 86
1874.	1875.	" (Ev. 246).....		17 50
				$248 08

SCHEDULE J.

J. W. INGERSOLL FARM.

RECEIPTS.

RECEIPTS BY JOB CORY.

			Record.	
1875,	March 9,	Cash for corn, W. H. Roe.....	236	$63 78
	" "	" J. B. Huston, buckwheat	"	25 60
	" 31,	" calves sold.....	"	8 34
	Apl. 25,	" Lord, tenant, hay.....	"	12 50
	" 25,	" " " his paying taxes.....	"	47 30
	May 4,	" Lord, tenant.....	237	17 00
	Oct. 29,	" " " sale of products.....	"	2 62
	" 29,	" Lord, tenant, sale of products.....	"	22 50
	Dec. 1,	" Lord, tenant, sale of products.....	"	20 00
	" 1,	" 9 bus. buckwheat.....	"	6 30
	" 1,	" 67 bus. oats.....	"	27 00
1877,	Jan. 7,	" sale of products.....	"	15 00
	" 7,	" " "	"	75
	" 7,	" " rye.....	"	43 28
	" 7,	" " corn.....	"	33 42
	" 7,	" " products.....	"	6 93
	" 14,	" " "	"	3 00
	" 4,	" " "	"	5 00
	" 4,	Taxes paid by tenant. J. Cory has credit for it.....	"	66 86
1878,	" 14,	Sale of calf.....	"	13 80
	Apl. 9,	" "	"	12 00
	" 9,	Sale of two cows, G. Roe.....	"	75 00
	" 9,	" " "	"	55 00
		20 bush. rye.....	"	11 20
		50 bush oats.....	"	15 00
		1,117 lbs. corn ears.....	"	8 24
		Calf, O. Northrup.....	"	10 00
		Rye, Geo. Roe.....	"	5 60
		J. B. Huston, 50 bus. rye.....	"	28 00
				$661 02
1880,	Jan. 17,	Sale of farm $600, interest $4.11		604 11
		Whole receipts.....		$1,265 13

PAYMENTS.

By Job Cory.

Cost of new barn.

				Record.	
1875,	July	1.	J. S. Bird	241	$16 00
	"	13.	Job Woodruff	"	2 80
	"	14.	J. A. Edsall	"	25 32
	Aug.	4.	Decker & Hardin	242	192 70
	"	4.	Edward Lord	"	161 00
	"	4.	Cullver & Huston	"	9 00
	"	4.	E. M. Myers	"	4 49
	"	4.	Ryerson & Kinsella	243	43 63
	"	5.	O. S. Bowman, insurance	"	16 80
	"	6.	Ogden Van Sickle	"	265 00
	"	15.	Josiah Williams	"	132 72
	Oct.	1.	Belden Lord	"	25 00
	"	15.	W. L. Cory	"	72 00
	Dec.	22.	D. Monroe	"	70 91
			F. M. Cory	"	15 00
			Albert Bush	"	10 80
			Lime, Crawford, P. Dennis and Maines	"	11 80
			Job Woodruff, nails	"	14 50
			Powder and shingles	"	4 00
			Hire of scraper	"	2 00
			Blacksmithing, repairs of hinges	"	2 50
			Charles J. Roe	"	38 39
			Cost of new barn		1,136 36
			(Thirty days work by Job Cory, $30. No charge or allowance.)		
	Mch.	2.	Cow for farm	246	70 00
	April.		Tax	"	17 50
			Two bus. clover seed	"	13 00
			Two bus. timothy seed	"	7 00
	Dec.	20.	Tax on farm	"	64 80
1876,	Apl.	1.	Two bus. timothy seed	247	7 00
	"	1.	" " "	"	7 00
	Dec.		Tax on farm, road tax worked out by tenant	"	51 40
1877,	Apl.	21.	C. Roe, interest on prior mort'ge		259 98
			Tax, road tax worked out by tenant		66 86
					$1,700 90

By G. B. Beatty.

			Record.	
1874,	Dec. 20.	Jacob N. Morris, tax.....	274	$47 52
1875,	Apl. 10.	Two cows for farm.....		120 00

By F. C. Easton.

1875,	M'ch 2.	One cow for farm.....	173	70 00
1876,	Apl. 1.	C. Roe, interest.....	"	575 83
1878,	M'ch 28.	Acknowledging deed, &c.....	174	59

By T. Kays.

1876,	July 28.	C. Roe, interest, (Ex. 180).....	308	259 98
				2,774 82

LITIGATION.

Foreclosure of B. and M., services.....	$95 00	
Costs taxed.....	118 73	
Disbursements, execution fees, &c.....	112 92	
	326 65	326 65
Replevin suit—		
Services.....	60 00	
Costs.....	46 05	
Disbursements.....	12 50	
Deft's costs.....	31 82	
Witness fees.....	2 00	
Services.....	20 00	
	172 37	172 37
		$3,273 84

SUMMARY.

PAYMENTS.

Cost of new barn.....		$1,136 36

INTEREST.

1876.	C. Roe, interest, F. C. E.....	575 83	
"	" " T. K.....	259 98	
1877.	" " J. C..	259 98	
		1,095 79	1,095 79

TAXES.

1874.	J. C.....	17 50	
1874.	Beatty.....	47 52	
1875.	J. C.....	64 80	
1876.	J. C.....	51 40	
1877.	J. C.....	66 86	
		248 08	248 08

COWS.

J. Cory	$70 00	
G. F. Beatty	120 00	
F. C. E	70 00	
	260 00	260 00

SEEDS.

J. Cory	13 00	
"	7 00	
"	7 00	
"	7 00	
	34 00	34 00
		2,774 23
Acknowledging deed, F. C. E		59
		2,774 82
Costs and expenses in foreclosure suit.		326 65
Costs and expenses in replevin suit		172 37
		3,273 84

RECEIPTS.

From products and sale of stock	661 02	
Sale of farm $600, interest $4.11	604 11	
	1,265 13	
Deficit	2,008 71	
	3,273 84	

PREVIOUS SALES, DATES AND CONSIDERATIONS (made up from deft's Ex. 4, record, search)

	Dates of conveyance.	Acres.	Consideration.
Isaac Coult to Joseph Coult.	Mch. 16, '31.	159 14-100.	$3,000 00
Joseph Coult, by Master, to Abigal J. Couse.	April 1, '61.	163 72-100.	8,186 00
Abigal J. Couse to Henry McDanolds.	Oct. 26, '63.	159 57.100.	8,886 35
Henry McDanolds to Henry D. Martin.	Mch 24, '65.	159 57-100.	10,425 00
Henry D. Martin to J. W. Ingersoll.	April 12, '66.	159 57-100.	11,425 00
J. W. Ingersoll. to Henry D. Martin.	Jan. 5, '69.	159 57-100.	5,000 00

Subject to two mortgages, $3,714 and $3,711=$7,425, assumed as part of consideration=$12,425.

The conveyance from H. D. Martin to Blanchard is not recorded.

SCHEDULE K.

THE CONDITION OF THE ESTATE AT THIS TIME, DECEMBER 5, 1883.

The following is a statement of the amount and condition of said estate on this fifth day of December, 1883, made up from the evidence and exhibits in the case, showing the amount of receipts by said executors or some one or more of them, and the payments made by them, or by their orders, and the amount remaining in their hands, or some one or more of them.

The debit side is made up by charging the executors jointly with what has been received by them jointly, and by charging what has been received by them individually.

They are charged here with only what they have actually received. They are charged jointly with the obligations transferred in payment of legacies, and with what has been received by Thomas Kays as their attorney. The credit side is made up by crediting them jointly with what has been paid by them jointly, and by the payments by them severally made, and by crediting them with their commissions under the statute, as rated by the Surrogate, as agreed upon between them. They are credited jointly with the obligations transferred in the payment of legacies, and the charges, payments and disbursements by Thomas Kays, as their attorney.

(a)

RECEIPTS.

Receipts from all sources up to Dec. 5, 1883; dates and amounts, by whom and of whom.

FIRST.

RECEIPTS BY ALL FOUR EXECUTORS.

The amount, items and detailed statement thereof will be found on pages 331 to 340 of the record up to Feb. 21, 1880, there made up from def'ts Ex. No. 2, pages 154 to 166, 4 and 6, and the evidence in the case, to wit..... $76,397 08

RECEIPTS SINCE FEB. 21, 1880.

			Record page.		
1883,	Sept. 29.	Received from T. Kays on his note of Jan. 17, '80, Ex. 121.			
		Principal.....$969 00			
		Do. interest.... 36 94			
			1,005 94	529	1,005 94
					77,403 02

SECOND.

Receipts by G. B. Beatty, J. L. Munson and Job Cory, *three* of said executors.

RECEIPTS.

1883,	June 9.	Received by hands of T. Kays, sol., on sixth item of will on $3,000 due from F. C. Easton, from Nelden, clk., on decree in suit vs. F. C. Easton, per Ex. 233, p. 529.....	528 529		$3,161 61

THIRD.

RECEIPTS BY F. C. EASTON.

1870,	Nov. 2.	T. Harehouse, B. & M., int.....	152	$100 00	
	" 2.	H. Kinney, note, prin. and int.....	"	2 75	
	" 26.	C. St. John, note, prin. and int.....	"	598 69	
	" 27.	S. D. Woodruff.....	153	500 00	

				Record Page.		
1870,	Dec.	17.	J. H. Bowman, note...	153	450 00	
	"	19.	T. Harehouse, int. B. & M.....	154	52 00	
1871,	Mch	25.	C. Sanford, note, prin. and int.....	"	107 00	
	"	30.	M. Sanford, B. & M., prin. and int.....	"	1,337 50	
	"	31.	P. Longcor, B.& M., int.	"	70 00	
	"	31.	H. Whitaker, B. & M., prin. and int.....	"	1,070 00	
		31.	J. S. Johnson, note....	"	738 38	
	Apl.	1.	J. Shimer, int. B. & M.	"	140 00	
	"	1.	B. Williams, 3 cows...	"	128 40	
	"	4.	J. & M. VanKirk, int. B. & M.....	"	70 00	
	"	4.	D. Keef, int. B. & M...	"	105 00	
	"	5.	L. D. Rosenkrans, int. B. & M.....	"	140 00	
	Oct. 14, '70, to April 14, '71....				5,609 72	
						5,609 72
1871,	Apl.	15.	J. Bonter, int. B. & M..	154	42 00	
	"	21.	B. Williams, on int. and prin. B. & M.....	"	401 08	
	"	22.	H. R. Ford, prin. and int. B. & M.....	155	2,358 22	
	"	27.	J. & M. Van Kirk, B. & M.....	"	800 00	
	May	22.	S. B. Sprigg and W. H. Corsen, note.....	"	435 00	
	"	22.	T. Gray, int. B. & M...	"	70 00	
	"	25.	J. J. Utter.....	"	70 00	
	"	31.	Asa Carr, int., B. & M.	"	210 00	
	June	5.	J.W. Longcor, prin., int. and costs, B. & M., in sale of mort. premises	157	1,392 33	
	July	3.	J. A. & J. J. Coss, int..	155	124 89	
	"	7.	J. E. Fricke, int. B.& M	"	30 45	
	Aug.	9.	J. Iliff, int. on note....	156	84 00	
	"	9.	S. Van Deren, int.on n't	"	81 01	
	"	9.	S. Van Deren, "	"	42 00	
	Sept.	1.	T. Kays, 321.....	"	2,000 00	
	"	29.	J. & M. Van Kirk, bal. prin. and int. B. & M	"	211 66	
	April 14, '71, to Oct. 14, '71.....				8,352 64	

			Record Page.		
					8,352 64
1871,	Nov. 10.	T. Kays, Ev. 321.....	156	1,900 00	
	" 10.	C. Brown, prin. and int. on B. & M.	"	250 00	
	" 26.	J. Decker, prin. on B. and M.....	158	1,000 00	
1872,	Jan. 3.	Jesse Dennis et al., int. on note.....	158	70 00	
	" 26.	John Decker, B. & M..	"	100 00	
	Feb. 12.	Job Cory.....	"	200 00	
	" 19.	Sam'l Ellett, note, prin. and int.....	"	20 44	
	Mch. 1.	O. Hughes, int. B. & M.	"	35 00	
	" 27.	John Decker, prin. and int. B. & M.....	"	1,124 95	
	" 30.	J. W. Ingersoll, int. B. and M.....	159	280 00	
	" 30.	T. Gray, int. B. & M..	"	70 00	
	" 30.	H. Lozier, int. B. & M	"	50 00	
	April 1.	S. Van Deren, int. on note.....	"	81 01	
		Oct. 14, '71, to April 14, '72.....		5,181 40	
					5,181 40
1872,	Apl. 29.	J. Couse, int. on note..	159	70 00	
	" 29.	J.A. & J. J. Coss, int. on three notes.....	"	125 00	
	July 8.	J. E. Fricke, int. B. & M	"	30 45	
		April 14, '72, to Oct. 14, '72.....		225 45	
					225 45
1872,	Dec. 3.	T. Kays, int. and prin note.....	159	500 00	
1873,	Feb. 13.	W. Pinkney, note.....	"	225 00	
	Mch 1.	J. E. Fricke, int. and prin. B. & M.....	160	100 00	
	" 6.	S. Hammell, prin. and int. note.....	"	32 07	
	Apl 1.	S. Van Deren, int. on note.....	"	81 00	
	" 1.	J. Couse, prin. note....	"	1,000 00	
	" 1.	C. H. M. Angle, prin. and int. B. & M.....	"	456 00	
	" 1.	M. M. Drake, prin. and int. note.....	"	241 75	

			Record.		
1873,	April 1.	G. W. Greer, on prin. and int. note.....	160	400 00	
	" 1.	J. J. Utter, B. & M. prin. and int.....	"	1,070 00	
	" 1.	Jesse Dennis et al., prin. and int. note.....	"	1,070 00	
	" 1.	Halsted & Couse, chck, discount on J. Couse's note.....	294	18 03	
	" 11.	I. Mattison et al., prin. and int. note.....	160	1,071 94	
		Oct. 14, '72. to April 14, '73.....		6,265 79	
					6,265 79
1873,	April 15.	J. Bonter, int. B. & M.	161	84 00	
	" 29.	J. W. Ingersoll, int. B. and M.	161	280 00	
	" 29.	J. Couse, int. note.....	"	70 00	
	June 1.	J. E. Fricke, int. and prin. B. & M.....	"	100 00	
	" 11.	J. Couse, int. on note..	"	70 00	
	" 18.	C. Brown, on B. & M..	"	100 00	
		April 14, '73, to Oct. 14, '73....		704 00	
					704 00
1873,	Nov. 6.	W. Pinkney, note....	161	300 00	
1874,	April 1.	Henry Lozier, int. B. & M.....	"	54 20	
		Oct. 14, '73, to April 14, '74....		354 20	
					354 20
1874,	Apl. 15.	J. Bonter, int. B. & M.	161	42 00	
	May 20.	C. Brown, B. & M.....	"	100 00	
	June 27.	Thomas Gray, int. B. & M.....	"	140 00	
	Aug. 16.	Thomas Gray, B. & M.	"	500 00	
	Sept. 7.	J. E. Fricke, prin. and int. B. & M.....	163	230 00	
		April 14, '74, to Oct. 14, '74.....		1,012 00	
					1,012 00

			Record.		
1874,	Dec. 1.	W. Pinkney, note ..	161	52 50	
1875,	Jan. 1.	T. Gray, prin. and int. B. & M.....	"	555 38	
		Oct. 14, '74, to April 14, '75.....		607 88	
					607 88
1875,	Nov. 12.	C. Brown, B. & M.....	161	150 00	
1876,	Feb. 12.	C. Durling, prin. and int. note.....	"	220 70	
		Oct. 14, '75 to April 14, '76.....		370 70	
					370 70
1877,	Mch. 20.	T. Kays, on int. and prin. note.....	162	640 41	
	" 20.	J. Bonter, prin. and int. B. & M.....	"	723 00	
	April 1,	Cornelia Brown.....	"	130 00	
		Oct. 14, '76, to April 14, '77.....		1,493 41	
					1,493 41
1877,	June 16.	W. Pinkney, note.....	162	22 17	
	Aug. 29.	T. Kays, check.....	"	80 64	
	Sept. 17.	C. Brown on B. & M..	163	200 00	
		April 14, '77, to Oct. 14, '77... .		302 81	
					302 81
1877,	Nov. 1.	E. W. Temple, div. on $50 note.....	162	11 00	
	Dec. 15.	Henry Lozier, int. B. & M.....	163	50 00	
1878,	Jan. 12.	T. Kays' check, as of June 10, 1871, shff's ex'n fees, Cory vs. Longcor	"	82 75	
		Oct. 14, '77, to April 14, '78.....		143 75	
					143 75
1878,	Sept. 2.	Joseph E. Fricke.....	163	69 95	
		April 14, '78, to Oct. 14, '78.....			69 95
1880,	Feb. 21.	T. Kays' correction of errors in his account	329 330	139 71	
		Oct. 14, '79, to April 14, '80.....			139 71
					$30,833 41

FOURTH.

RECEIPTS BY JOB CORY.

			Record.		
1870,	Nov. 26.	F. C. Easton.....	234	$500 00	
	" 27.	F. C. Easton.....	"	500 00	
	Dec. 11.	J. & V. H. Crissman, prin. and int. note..	"	779 62	
	" 31.	T. Kays' check in settlement of his account	"	54 45	
1871,	Jan. 14.	Jesse Dennis, et al., int. on note.....	235	70 00	
	Mch. 1.	Wickham Williams, et al., int. on note.....	"	38 00	
	" 8.	T. Kays' check, 321....	"	1,000 00	
	" 25.	O. Hughes, int. on two B. & M.....	"	78 75	
	Apl. 10.	G. B. Beatty.....	236	325 00	
	Oct. 14, '70, to April 14, '71....			3,345 82	
					3,345 82
1871,	Apl. 27.	J. Couse, int. on note..	235	70 00	
	" 27.	J. Couse, int. on note..	"	70 00	
	" 27.	J. Couse, int. on note..	"	70 00	
	June 12.	J. Couse, int. on note..	"	70 00	
	" 12.	J. Couse, int. on note..	"	70 00	
	" 14.	J. L. Allen, int. B. & M.	"	270 00	
	July 1.	Asa Carr, prin. and int. B. & M.....	"	3,018 66	
	" 29.	S. B. Sprigg, bal. prin. and int. on note	"	101 18	
	Sept. 11.	J. Canfield, et al., prin. int. and protest fees on note.....	"	1,128 67	
	April 14, '71, to Oct. 14, '71.....			4,868 51	
					4,868 51
1871,	Oct. 23.	F. C. Easton.....	235	500 00	
	Dec. 12.	J. G. Fitts, on prin. and int. B. & M.....	"	2 354 52	
1872,	Jan. 15.	J. W. Van Blarcom, prin. and int. B. & M. aosigned to executors	236	419 30	
	" 24.	F. M. Cory, int. on legacy	"	4 67	
	Feb. 12.	J. G. Fitts, bal. prin. and int. B. & M.....	"	1,517 50	
	Oct. 14, '71, to April 14, '72.....			4,795 99	
					4,795 99

			Record.		
1872,	May 17.	F. C. Easton.....	236	250 00	
	" 18.	" "	"	50 00	
	June 19.	" "	"	70 00	
	" 29.	" "	"	70 00	
	Aug. 14.	W. L. Cory, interest on legacy	"	129 11	
		April 14, '72, to Oct. 14, '72.....		569 11	
					569 11
1875,	Mch. 9.	W. H. Roe, corn, I. f'm	236	63 78	
	" 9.	J. B. Huston, buckwheat, farm.....	"	25 60	
	" 81.	Calves sold, farm.....	"	8 34	
				97 72	
		Oct. 14, '74, to April 14, '75.....		97 72	
					97 72
1875,	Apl. 25.	Lord tenant, hay, I. f'm	236	12 50	
	" 25.	" " his paying tax, farm.....	"	47 30	
	May 4.	Lord, sale products f'm	237	17 00	
		April 14, '75, to Oct. 14, '75.....		76 80	
					76 80
1875,	Oct. 29.	Lord, sale prod'ts I. farm	236	2 62	
	" 29.	" " "	237	22 50	
	Dec. 1.	" " "	"	20 00	
	" 1.	" buckwheat "	"	6 30	
	" 1.	" oats, "	"	27 00	
		Oct. 14, '75, to April 14, '76.....		78 42	
					78 42
1877,	Jan. 4.	Lord, sale prod'ts I. f'm	237	5 00	
	" 7.	" "	"	15 00	
	" 7.	" "	"	75	
	" 7.	" rye,	"	43 28	
	" 7.	" corn,	"	33 42	
	" 7.	" products,	"	6 93	
	" 14.	" "	"	3 00	
		Oct. 14, '76, to April 14, '77.....		107 38	
					107 38

			Record.		
1877.		Taxes paid by tenant, Cory has credit for this	237	66 86	
1878,	Jan. 14.	Sale of calf, I. farm....	"	13 80	
	Apl. 9.	" " "	"	12 00	
		Oct. 14, '77, to April 14, '78.....		92 66	
					92 66
1878,		Sale of two cows, G. Roe, I. farm	237	75 00	
	"	" " " " "	"	55 00	
	"	of 20 bus. rye, "	"	11 20	
	"	of 50 bus. oats, "	"	15 00	
	"	of 1,117 lbs. corn ears, "	"	8 24	
	"	calf, O. Northrup "	"	10 00	
	"	rye, G. Roe, "	303	5 60	
		April 14, '78, to Oct. 14, '78.....		180 04	
					180 04
1879.		J. B. Huston, rye, I. farm.....	237	28 00	
		T. Kays, cash charged in his acc't	"	12 25	
	"	" " " "	"	15 50	
	"	" " " "	238	17 03	
	"	" " " "	303	17 70	
		April 14, '79, to Oct 14, '79.....		90 48	
					90 48
					$14,302 93

FIFTH.

RECEIPTS BY G. B. BEATTY.

1870,	Oct. 26.	Cash inventoried.....	270	$101 18	
1871,	Mch. 4.	M. Goble, int. B. & M.	"	124 22	
	" 31.	Isaac Mattison, note..	"	70 00	
	Apl. 3.	C. Brown, on B. & M..	"	175 00	
	" 4.	J. W. Ingersoll, int. on B. & M..	"	280 00	
	" 8.	George Lantz, prin. and int. on B. & M..	"	1,393 00	
		Oct. 14, '70, to April 14, '71		2,143 40	
					2,143 40
1871,	July.	John White's account..	270	31 00	
		April 14, '71, to Oct. 14, '71.....			31 00

			Record.		
1871,	Nov. 15.	S. R. Rochelle, sale of wood lot.....	270	103 50	
		J. I. Riker and J. H. Shuman, note No. 53 in inventory; Shuman gave new note Feb. 20, 1871, $84 30.	"	84 30	
1872,	Feb. 22.	M. Goble, int. on B. & M.	271	124 22	
	Apl. 1.	Isaac Mattison, int. on note.....	"	70 00	
	" 2.	J. J. Utter, int. on B. & M.....	"	70 00	
		Oct. 14, '71, to April 14, '72.....		452 02	
					452 02
1875,	Aug. 14.	Dr. J. B. Boss, on his note, physician's bill,	271	45 50	
		April 14, '75, to Oct. 14, '75.....			45 50
					2,671 92

SIXTH.

RECEIPTS BY J. L. MUNSON.

1871.	Apl. 10.	G. B. Beatty, co-exec'tr	$500 00	

SEVENTH.

BALANCE DUE FROM F. C. EASTON ON $3,000 ITEM.

F. C. Easton, balance due from, by virtue of the sixth item in will, to wit:.....	$3,000 00
Interest from August 6th, 1876, death of widow, to July 4, 1878, (change of rate of interest), one year, ten months and twenty-eight days, at 7 per cent.....	401 33
Interest on same from July 4, 1878, to June 9, 1883, four years, eleven months and five days, at 6 per cent.....	887 50
	4,288 83
Less payment June 9, 1883.....	3,161 61
Balance June 9, 1883.....	1,127 22
Interest on this balance, from June 9, 1883, to Dec. 5, 1883, five months and twenty-six days, at 6 per cent.....	33 04
Balance Dec. 5, 1883.....	1,160 26

(b)

PAYMENTS.

Payments up to Dec. 5, 1883, amounts, dates, and by whom made, and to whom.

FIRST.

PAYMENTS BY ALL THE EXECUTORS.

			Record.		
The amount, items and detailed statement thereof will be found on pages 349 to 354 of the record, up to Feb. 21, 1880, there made up from def'ts ex. No. 2, pages 155 to 157, and 5 to 7, and the evidence in the case, to wit:.....					$76,397 08
1883,	Sept. 29.	Paid T. Kays, per rec't ex. 234.....	529		1,005 94
					77,403 02

SECOND.

Payments by G. B. Beatty, J. L. Munson and Job Cory, *three* of the executors.

1883,	June 9.	Paid T. Kays, services, costs and disbursements per Ex. 233..	529	$413 94

Balance in hand, $2,747 67.

THIRD.

PAYMENTS BY F. C. EASTON.

1870,	Nov. 26.	Job Cory (C. V. Cory)	163	$500 00	
	" 27.	" " "	"	500 00	
	" 27.	B. Bradbury.....	164	12 50	
	" 27.	J. H. Timbrel.....	"	6 51	
	" 27.	Z. H. Goble.....	"	10 00	
	" 27.	J. W. Cooper.....	"	40 00	
	" 29.	Rec. mortgage..$5 25			
		Clerk's certificate 55			
		Surrogate's " 1 10			
			6 90	" 6 90	
1871,	Mch. 25.	Paid for ack. of deed	"	50	
	" 28.	Postage and paper....	"	1 00	
	" 30.	E. Lyon, note and int..	"	214 50	
	" 31.	M. M. Drake, loan....	165	738 38	
	Apl. 3.	John Decker, loan....	"	2,100 00	
	Oct. 14, '70, to April 14, '71....			4,130 29	4,130 29

			Record Page.		
1871,	Apl. 27.	W. W. Woodward....	165	7 75	
	" 27.	C. S. Davidson, tombstone.....	"	130 00	
	" 29.	N. J. Herald.....	"	1 25	
	" 29.	T. Kays, loan.....	166	2,000 00	
	June 7.	Christian Leader.....	"	3 00	
	July 17.	Kays & Titman.....	"	1 90	
	" 17.	J. L. Decker.....	"	6 77	
	" 20.	William Earl.....	"	2 00	
	Aug. 15.	E. Kincade, note and int.....	"	466 50	
	" 16.	J. Morrow.....	167	99 00	
	" 16.	M. Morrow, legacy....	"	1,969 22	
	" 26.	T. D. Cory, legacy....		36 81	
	April 14, '71, to Oct. 14, '71....			4,724 20	
					4,724 20
1871,	Oct. 23.	Job Cory, co-executor.	167	500 00	
	" 27.	Mary O. Easton.....	"	20 00	
	Nov. 1.	" "	168	500 00	
	" 10.	Charles V. Cory.....	"	1,587 38	
	" 10.	Protest fees.....	169	1 83	
	" 10.	Cash expenses.....	"	15 00	
	" 10.	C. V. Cory, on legacy (to Job Cory).....	"	308 35	
		Taxes, 1871.....	"	722 50	
		Commissions, share....	170	865 00	
	Dec. 5.	Jane Easton, on legacy, viz: Cash proceeds of J. W. Longcor's B. & M., prin., int. and costs.....$1,475 08 Cash..... 818 57			
				2,293 65	2,293 65
	Dec. 5.	Lottie B. Boss.....	170	1,000 00	
1872,	Feb. 5.	Zophar H. Cory.....	"	1,011 66	
	" 14.	Stamp on deed.....	"	2 00	
	" 19.	Samuel Ellett.....	171	6 50	
	Mch. 27.	S. L. Cory, legacy.....	"	1,021 70	
	Oct. 14, '71, to April 14, 72.....			9,855 57	
					9,855 57

			Record.		
1872,	May 17.	Job Cory.	171	250 00	
	" 18.	"	"	50 00	
	" 19.	"	"	70 00	
	" 29.	"	172	70 00	
	April 14, '72, to Oct. 14, '72.....			440 00	
					440 00
1873,	Feb. 22.	Taxes	172	216 82	
	April 1.	Expenses to G.W.Greer	"	50	
	" 11.	George Roe, legacy....	"	4,378 00	
	" 11.	G. Roe, discount on Couse's note.....	294	18 00	
	Oct. 14, '72, to April 14, '73.....			4,613 32	
					4,613 32
1873,	Dec. 16.	Taxes.....	172	239 20	
	Oct. 14, '73, to April 14, '74.....				239 20
1875,	Jan. 14.	Canceling mortgage...	173	25	
	Mch. 2.	Taxes.....	"	179 93	
	" 2.	One cow, J. W. Ingersoll farm.....	"	70 00	
	Oct. 14, '74, to April 14, '75....			250 18	
					250 18
1875,	Nov. 12.	Taxes.....	173	152 25	
1876,	April 1.	C. Roe, interest.....	"	575 83	
	Oct. 14, '75, to April 14, '76.....			728 08	
					728 08
1877,	Mch. 21.	Frank Roe on legacy.	174	723 00	
	April 1.	Tax, C. Brown, B. & M	"	9 96	
	Oct. 14, '76, to April 14, '77....			732 96	
					732 96
1877,	Aug. 29.	Taxes	174	93 54	
	April 14, '77, to Oct. 14, '77.....				93 54
1877,	Dec. 15.	Tax	174	64 80	
1878,	Jan. 12.	Cash, expense.....	"	20 00	
	Mch. 18.	Cash expense to Newton.....	"	60	
	" 28.	Cash, postage stamps and paid ack. of deed to O. Northrup.....	"	59	
	Oct. 14, '77, to April 14, '78.....			85 99	
					85 99

			Record.		
1878,	May 1.	Commissions, share....	174	75 00	
	" 1.	Tax, C. Brown, B. & M	"	10 35	
	April 14, '78, to Oct. 14, '78.....			85 35	
					85 35
1880,	Jan. 16.	J. N. Clark, expenses..	299	1 00	
	" 30.	Tax, 1879.....	"	76 83	
	Feb. 6.	H. M. Ward, expenses	"	5 45	
	Oct. 14, '79, to April 14, '80.....			83 28	
					83 28
1880,	May 27.	Ward & Tichenor.....	530	400 00	
	" 27.	H. W. Knight.....	"	239 93	
	April 14, '80, to Oct. 14, '80.....			639 93	
					639 93
1881,	Jan. 10.	I. Goble, tax of 1880..	530	73 80	
	Oct. 14, '80, to April 14, '81.....				73 80
1881,	Dec. 20.	I. Goble, tax 1881.....	531	95 40	
	Oct. 14, '81, to April 14, '82.....				95 40
1883,	Sept. 29.	T. Kays.....	531	139 71	
	" 29.	"	531	477 70	
	April 14, '83, to Oct. 14, '83....			617 41	
					617 41
					$27,488 50

FOURTH.

PAYMENTS BY JOB CORY.

1870,	Dec. 6.	C. V. Cory, on legacy..	238	$1,000 00	
	" 7.	" " ..	"	1,000 00	
	" 27.	Tax.....	"	161 43	
	" 22.	Bradbury, church sal'ry	"	37 50	
	" 23.	T. D. Cory, on legacy, advanced.....	239	600 00	
	" 26.	E. Lyon, interest.....	"	14 50	
1871,	April 1.	T. Hoxey, record search	"	15 00	
	" 1.	Expenses to Paterson..	"	10 00	
	" 8.	Mrs. Sarah Van Blarcom, assignm't to J. W. Van Blarcom, B. & M., prin., int. and costs.....	"	404 08	
	Oct. 14, '70, to April 14, '71.....			3,242 51	
					3,242 51

			Record page.		
1871,	Sept. 11.	Protest fees, Canfield note.....	239	1 85	
		April 14, '71, to Oct. 14, '71.....			1 85
1871,	Nov. 15.	Ac't vs testator. $20 00 Interest..... 4 20			
			24 20	239	24 20
	" 15.	Cash expenses.....		"	5 00
	" 15.	Commissions, share of.		"	565 00
	Dec. 5.	Retained to invest and pay legacy to his son Francis, paid Jan. 24, 1872.....		"	500 00
	" 5.	Do. son William, paid Aug. 14, 1875.....		"	500 00
1872,	Jan. 24.	Francis Cory, interest on legacy.....		241	4 67
	Feb. 12.	Frank C. Easton.....		239	200 00
		Oct. 14, '71, to April 14, '72.....			1,798 87
					1,798 87
1872,	May 18.	Cash to self, on legacy,		239	345 29
		April 14, '72, to Oct. 14, '72.....			345 29
1874,	Mch. 10.	Chas. V. Cory, loaned to,		241	600 00
		Oct. 14, '73, to April 14, '74.....			600 00
1875,	Mch. 2.	Cow, J. W. Ingersoll f'm,		246	70 00
	April.	Tax, 1874, I. farm,		"	17 50
	"	2 bu. clover seed,	"	"	13 00
	"	" timothy "	"	"	7 00
		Oct. 14, '74, to April 14, '75.....			107 50
					107 50
1875,	July 1.	J. S. Bird, I. farm,		241	16 00
	" 13.	J. Woodruff,	"	"	2 80
	" 14.	J. A. Edsall,	"	"	25 32
	Aug. 4.	Decker & Hardin,	"	242	192 70
	" 4.	Edward Lord,	"	"	161 00
	" 4.	Cullver & Huston,	"	"	9 00
	" 4.	E. M. Myers,	"	"	4 49
	" 4.	Ryerson & Kinsella,	"	243	43 63
	" 5.	O. S. Bowman,	"	"	16 80
	" 6.	O. Van Sickle,	"	"	265 00

			Record Page.		
1875,	Aug. 14.	Wm.Cory,int. on legacy	241	129 11	
	" 15.	Josiah Williams, I. f'm,	233	132 72	
	Oct. 1.	Belden Lord, " "		25 00	
	April 14, '75, to Oct. 14, '75.....			1,023 57	
					1,023 57
1875,	Oct. 15.	W. L. Cory, I. farm,	243	72 00	
	Dec. 20.	Tax on "	246	64 80	
	" 22.	David Monroe, "	243	70 91	
		F. M. Cory, " "		15 00	
		Albert Bush, " "		10 80	
		Lime of Crawford, Dennis & Mains, I. farm "		11 80	
		Job Woodruff, nails," "		14 50	
		Powder & shingles, " "		4 00	
		Hire of scraper, " "		2 00	
		Blacksmithing, repairs of hinges, I. farm... "		2 50	
		Charles J. Roe, I. farm "		38 39	
1876,	April 1.	2 bus. timothy seed, I. farm.....	247	7 00	
	Oct. 14, '75, to April 14, '76.....			313 70	
					313 70
1876,	Sept. 1.	2 bus. timothy seed, I. farm.....	247	7 00	
	April 14, 76, to Oct. 14, '76.....				7 00
1876,	Dec.	Tax on farm (road tax worked out by ten'nt)	247	51 40	
	" 20.	Tax, estate.....	248	86 00	
	Oct. 14, '76, to April 14, '77.....			137 40	
					137 40
1877,	Apl. 21.	C. Roe, int. on prior mortgage.....	247	259 98	
	April 14, '77, to Oct. 14, '77.....				259 98
1877,	Dec.	Tax (road tax worked out by tenant).....	247	66 86	
1878,	Jan. 11.	Cash expenses.....	246	10 00	
	Mch. 26.	T. Kays, by Roe's check for two cows.....	248	75 00	
	Oct. 14, '77, to April 14, '78.....			151 86	
					151 86

			Record. Page.		
1878,	Apl. 29.	T. Kays, to pay on decree	248	993 58	
	May 1.	Commissions, share	"	55 00	
	April 14, '78, to Oct. 14, '78			1,048 58	
					1,048 58
1880,	Feb. 6.	H. M. Ward, cash expenses	303	8 50	
	Oct. 14, '79, to April 14, '80				8 50
1883,	Aug. 22.	Ward & Tichenor	533	126 45	
	Sept. 29.	T. G. Bunnell	534	13 00	
	" 29.	H. W. Knight	"	92 20	
	" 29.	H. C. Pitney	"	75 00	
	" 29.	Taxes, 1882	"	106 00	
	" 29.	T. Kays	"	234 38	
	April 14, '83, to Oct. 14, '83			647 03	
					647 03
	Payments up to Dec. 5, '83				$9,693 64

FIFTH.

PAYMENTS BY GEORGE B. BEATTY.

1870,	Nov. 23.	C. Roe, surrogate, stmp,	271	$60 00	
1871,	Jan. 1.	C. Roe, court and surrogate's fees	"	35 80	
	Mch. 6.	T. G. Bunnell	"	5 40	
	Apl. 10.	J. L. Munson, co-exec'r	272	500 00	
	" 10.	Job Cory, "	"	325 00	
	Oct. 14, '70, to April 14, '71			926 20	
					926 20
1871,	Apl. 15.	Moses Woodruff	272	10 00	
	July 24.	J. L. White's account	"	1 18	
	April 14, '71, to Oct. 14, '71			11 18	
					11 18
1871,	Oct. 18.	J. P. Youmans	272	7 00	
	" 24.	J. L. White	273	15 50	
	Nov. 10.	J. H. Shuman's bill, paid in part by Riker & Shuman's note, for which Beatty is chg'd	"	160 50	
	" 15.	Cash expenses	"	10 00	
	" 15.	Commissions, his share	"	406 42	

			Record Page.		
1871,	Nov. 15.	C. Roe, court and surrogate's fees.....	273	43 00	
	" 15.	J. B. Titman, ack. deed	274	50	
	Dec. 5.	Martha J. Easton, leg'cy	"	500 00	
	Oct. 14, '71, to April 14, '72.....			1,142 92	
					1,142 92
1872,	July 5.	John I. Riker.....	274	26 84	
	April 14, '72, to Oct. 14, '72.....				26 84
1874,	Dec. 20.	Jacob N. Morris, tax..	274	47 52	
1875,	April 9.	Decker & Hardin.....	275	12 39	
	" 10.	Two cows for Ingersoll farm.....	"	120 00	
	Oct. 14, '74, to April 14, '75.....			179 91	
					179 91
1875,	Aug. 14.	J. B. Boss, physician's bill, paid by his note,	275	45 50	
	Sept.	Expense Newton, Blanchard suit.....	"	6 80	
	" 23.	Thomas G. Bunnell...	"	2 00	
	April 14, '75, to Oct. 14, '75.....			54 30	
					54 30
1878,	Jan. 11.	Cash, expenses.....	275	10 00	
	Oct. 14, '77, to April 14, '78....				10 00
1878,	May 1.	Commissions, share....	275	37 91	
	April 14, '78, to Oct. 14, '78.....				37 91
					$2,389 26

SIXTH.

PAYMENTS BY J. L. MUNSON.

1871,	Nov. 15.	Commissions, his share,	406 41	
		Cash expenses.....	5 00	
	Oct. 14, '71, to April 14, '72.....		411 41	
				411 41
1878,	Jan. 12.	Cash expenses.....	5 00	
	Oct. 14, '77, to April 14, '78.....			5 00
1878,	May 1.	Commissions, his share, 459	37 19	
	April 14, '78, to Oct. 14, '78....			37 19
	Payments to Dec. 5, '83.....			$453 60

(c)

ASSETS.

FIRST.

AVAILABLE ASSETS.

Assets in the hands of executors, or some one or more of them, to wit:

All of the executors.

Receipts, p. 91	$77,403 02	
Payments, p. 100	77,403 02	
Balance		00

G. B. Beatty, J. L. Munson and Job Cory, three of them.

Receipts, p. 91	3,161 61	
Payments, p. 100	413 94	
Balance	2,747 67	2,747 67

F. C. Easton.

Receipts, p. 95	30,833 41	
Payments, p. 103	27,488 50	
Balance	3,344 91	3,344 91

Job Cory.

Receipts, p. 98	14,302 93	
Payments, p. 106	9,693 64	
Balance	4,609 29	4,609 29

George B. Beatty.

Receipts, p. 99	2,671 92	
Payments, p. 107	2,389 26	
Balance	282 66	282 66

J. L. Munson.

Receipts, p. 99	500 00	
Payments, p. 107	453 60	
Balance	46 40	46 40
Balance		11,030 93
Balance due from F. C. Easton on $3,000 item, p. 99		1,160 26
Total balance of available assets		$12,191 19

SECOND.

UNCOLLECTIBLE ASSETS.

Obligations, uncollectible, and on hand Dec. 5, 1883.

			Principal Amounts.
J. W. Longcor,	Note, Ex.	77	$500 00
Alfred Ackerson,	" "	78	158 00
J. B. Boss,	" "	79	1,432 00
Joseph Fricke,	" "	80	40 00
"	" "	81	40 00
William Duffee,	" "	82	268 80
T. Riker,	" "	83	23 25
John Cary,	" "	85	4 62
Puder & Lantz, (in judgment.)	" "	86	450 00
S. Chidister,	" "	87	5 61
C. Galligher	" "	88	25 70
O. Hughes,	B. & M., "	89	500 00
J. W. Ingersoll,	" "	91	4,000 00
Jacob Couse, (I. Snyder surety.)	Note, "	93	1,000 00
G. W. Greer,	" "	94	259 15
M. M. Drake,	" "	95	600 00
W. H. Roe,	Receipt, "	96	1,500 00
Levi Morris,	Note, "	97	26 50
E. W. Temple,	" "	123	50 00
C. V. Cory	" "	124	600 00
James Martin and Moses Decker, inventoried, missing			14 97
			$11,498 60

Evidence as to

F. C. Easton, pp. 188–192, 199–200, 206–207, 214–215, 300–301.

Cross, pp. 401–407, 412–414, 449, 490–491, 501–506.

Job Cory, Ev. 249–254, 256–258.

Cross, 410, 427–430, 434.

G. B. Beatty, Ev. 275, 277–279.

Cross, 457.

J. L. Munson, Ev. 284–288.

Thomas Kays, Ev. 317, 323–326, 373, 378–379.

Cross, 479–481.

(d)

LIABILITIES.

FIRST.

LEGACIES, BALANCE DUE ON.

Legacies unpaid in whole or in part, December 5, 1883.

FRANK ROE	$4,000 00	
Interest from Dec. 5, 1871, (time from which interest on all legacies paid was calculated) to April 21, 1877, second payment, five years, four months and sixteen days, at 7 per cent. (F. C. E., 174, 355)	1,505 76	
	5,505 76	
Less payments of Mch. 21, 1877, $723, and of April 21, 1877, of $1,100. (T. K., 308, 321.)	1,823 00	
Bal. April 21, 1877	3,682 76	
Interest on this balance, $3,682.76, to July 4. 1878, (when rate of interest was changed to 6 per cent.) at 7 per cent., one year, two months and thirteen days	310 07	
	3,992 83	
Interest on same balance, from July 4, 1878, to Dec. 5, 1883, five years, five months and one day, at 6 per cent.	1,298 32	
Bal. due Dec. 5, 1883	5,291 15	5,291 15
MATTIE C. ROE	4,000 00	
Interest from Dec. 5, 1871, to July 4, 1878, six years, six months and twenty-nine days at 7 per cent	1,842 55	
Interest from July 4, 1878, to Dec. 5, 1883, five years, five months and one day, at 6 per cent	1,300 66	
Bal. due Dec. 5, 1883	7,143 21	7,143 21
KATY ROE	1,000 00	
Interest from Dec. 5, 1871, to July 4, 1878, six years, six months and twenty-nine days, at 7 per cent	460 63	
Interest from July 4, 1878, to Dec. 5, 1883, five years, five months and one day, at 6 per cent	325 17	
Bal. due Dec. 5, 1883	1,785 80	1,785 80

EUGENE CORY.....	500 00	
Interest from Dec. 5, 1871, to July 4, 1878, six years, six months and twenty-nine days, at 7 per cent.....	230 31	
Interest from July 4, 1878, to Dec. 5, 1883, five years, five months and one day, at 6 per cent.....	162 60	
Bal. due Dec. 5, 1883.....	892 91	892 91
TRUSTEES CORY U. SOCIETY.....	12,000 00	
Interest from Dec. 5, 1871, to July, 4, 1878, six years, six months and twenty-nine days, at 7 per cent....	5,527 60	
Interest from July 4, 1878, to Dec. 5, 1883, five years, five months and one day, at 6 per cent.....	3,902 00	
	21,429 60	
Less payments.....	3,000 00	
Bal. Dec. 5, 1883.....	18,429 60	18,429 60
Bal. due on legacies, Dec. 5, 1883.....		$33,542 67

(e)

BALANCE SHEET.

Balance Sheet, December 5, 1883.

LIABILITIES.

Legacies to pay balance.....	$33,542 67

ASSETS.

In hands of all of the executors, p. 108....	00	
Beatty, Munson and Cory, p. 108.....	2,747 67	
F. C. Easton, p. 108.....	3,344 91	
Job Cory, p. 108.....	4,609 29	
G. B. Beatty, p. 108.....	282 66	
J. L. Munson, p. 108.....	46 40	
	11,030 93	11,030 93
F. C. Easton, balance on $3,000 item.....		1,160 26
Uncollectible obligations, no value.....		00
		12,191 19
Deficit Dec. 5, 1883.....		21,351 48
		$33,542 67

SCHEDULE L.

CASH BALANCE IN EACH OF THE EXECUTORS' HANDS.

(Made up from (a), p. 91, and (b), p. 100, Schedule K.)

Balance of cash in executors' hands, or some one or more of them, Oct. 14, 1871, the end of the first year, and at the end of each six months since, to wit:

FIRST.

ALL OF THE EXECUTORS.

There has been no cash balance in their hands at any time.

SECOND.

BEATTY, MUNSON AND CORY.

Balance of $2,747.67, from June 9, 1883, to Dec. 5, 1883.

THIRD.

F. C. EASTON.

	Received.	Paid.	Balance.
Oct. 14, 1871	$13,962 36	$8,854 49	$5,107 87
April 14, 1872	19,143 76	18,710 06	433 70
Oct. 14, 1872	19,369 21	19,150 06	219 15
April 14, 1873	25,635 00	23,763 38	1,871 62
Oct. 14, 1873	26,339 00	23,763 38	2,575 62
April 14, 1874	26,693 20	24,002 58	2,690 62
Oct. 14, 1874	27,705 20	24,002 58	3,702 62
April 14, 1875	28,313 08	24,252 76	4,060 32
Oct. 14, 1875	28,313 08	24,252 76	4,060 32
April 14, 1876	28,683 78	24,980 84	3,702 94
Oct. 14, 1876	28,683 78	24,980 84	3,702 94
April 14, 1877	30,177 19	25,713 80	4,463 39

	Received.	Paid.	Balance.
Oct 14, 1877	30,480 00	25,807 34	4,672 66
April 14. 1878	30,623 75	25,893 33	4,730 42
Oct. 14, 1878	30,693 70	25,978 68	4,715 02
April 14, 1879	30,693 70	25,978 68	4,715 02
Oct. 14, 1879	30,693 70	25,978 68	4,715 02
April 14, 1880	30,833 41	26,061 96	4,771 45
Oct. 14, 1880	30,833 41	26,701 89	4,131 52
April 14, 1881	30,833 41	26,775 69	4,057 72
Oct. 14, 1881	30,833 41	26,775 69	4,057 72
April 14, 1882	30,833 41	26,871 09	3 962 32
Oct. 14, 1882	30,833 41	26,871 09	3,962 32
April 14, 1883	30,833 41	26 871 09	3,962 32
Oct. 14, 1883	30,833 41	27,488 50	3,344 91
Dec. 5, 1883	30 833 41	27,488 50	3,344 91

FOURTH.

JOB CORY.

Oct. 14, 1871	$8,214 33	$3,244 36	$4,969 97
April 14, 1872	13,010 32	5,043 23	7,967 09
Oct. 14, 1872	13,579 43	5,388 52	8,190 91
April 14, 1873	13,579 43	5,388 52	8,190 91
Oct. 14, 1873	13,579 43	5,388 52	8,190 91
April 14, 1874	13,579 43	5,988 52	7,590 91
Oct. 14, 1874	13,579 43	5,988 52	7,590 91
April 14, 1875	13,677 15	6,096 02	7,581 13
Oct. 14, 1875	13,753 95	7,119 59	6,634 36
April 14, 1876	13,832 37	7,433 29	6,399 08
Oct. 14, 1876	13,832 37	7,440 29	6,392 08
April 14, 1877	13,939 75	7,577 69	6,362 06
Oct. 14. 1877	13,939 75	7,837 67	6,102 08
April 14, 1878	14,032 41	7,989 53	6,042 88
Oct. 14, 1878	14,212 45	9,038 11	5,174 34
April 14, 1879	14,212 45	9,038 11	5,174 34
Oct. 14, 1879	14,302 93	9,038 11	5,264 82
April 14, 1880	14 302 93	9,046 61	5,256 32
Oct. 14, 1880	14,302 93	9,046 61	5,256 32
April 14, 1881	14,302 93	9,046 61	5,256 32
Oct. 14, 1881	14,302 93	9,046 61	5,256 32
April 14, 1882	14,302 93	9,046 61	5,256 32
Oct. 14, 1882	14,302 93	9,046 61	5,256 32
April 14, 1883	14,302 93	9,046 61	5,256 32
Oct. 14, 1883	14,302 93	9,693 64	4,609 29
Dec. 5, 1883	14,302 93	9,693 64	4,609 29

FIFTH.

G. B. BEATTY.

	Received.	Paid.	Balance.
Oct. 14, 1871	$2 174 40	$937 38	$1,237 02
April 14, 1872	2,626 42	2,080 30	546 12
Oct. 14, 1872	2,626 42	2,107 14	519 28
April 14, 1873	2,626 42	2,107 14	519 28
Oct. 14, 1873	2,626 42	2,107 14	519 28
April 14, 1874	2,626 42	2,107 14	519 28
Oct. 14, 1874	2,626 42	2,107 14	519 28
April 14, 1875	2,626 42	2,287 05	339 37
Oct. 14, 1875	2,671 92	2,341 35	330 57
April 14, 1876	2,671 92	2,341 35	330 57
Oct. 14, 1876	2,671 92	2,341 35	330 57
April 14, 1877	2,671 92	2,341 35	330 57
Oct. 14, 1877	2,671 62	2,341 35	330 57
April 14, 1878	2,671 92	2,351 35	320 57
Oct. 14, 1878	2,671 92	2,389 26	282 66
Oct. 14, 1879	2,671 92	2,389 26	282 66
Oct. 14, 1880	2,671 92	2,389 26	282 66
Oct. 14, 1881	2,671 92	2,389 26	282 66
Oct. 14, 1882	2,671 92	2,389 26	282 66
Oct. 14, 1883	2,671 92	2,389 26	282 66
Dec. 5, 1883	2,671 92	2,389 26	282 66

SIXTH.

I. L MUNSON.

	Received.	Paid.	Balance.
Oct. 14, 1871	$500 00		
April 14, 1872	500 00	$411 41	$88 59
Oct. 14, 1872	500 00	411 41	88 59
Oct. 14, 1873	500 00	411 41	88 59
Oct. 14, 1874	500 00	411 41	88 59
Oct. 14, 1875	500 00	411 41	88 59
Oct. 14, 1876	500 00	411 41	88 59
Oct. 14, 1877	500 00	411 41	88 59
April 14, 1878	500 00	416 41	83 59
Oct. 14, 1878	500 00	453 60	46 40
Oct. 14, 1879	500 00	453 60	46 40
Oct. 14, 1880	500 00	453 60	46 40
Oct. 14, 1881	500 00	453 60	46 40
Oct. 14, 1882	500 00	453 60	46 40
Oct. 14, 1883	500 00	453 60	46 40
Dec. 5, 1883	500 00	453 60	46 40

SCHEDULE M.

CONDITION OF ESTATE AT DEATH OF TESTATOR

Condition of the estate Oct. 26, 1870, date of inventory, twelve days after testator's death.

OCT. 26, 1870.

Condition of the estate on Oct. 26, 1870, date of the inventory.

Amount of inventory, copy, bill, p. 7–21, § 7..... $108,111 92

N. B.—The inventory contained all the obligations then found, and the amounts, principal and interest, were carried out, whether good, doubtful or worthless.

DEDUCTIONS.

From this deduct,

FIRST,

obvious errors in inventory, record, p. 362–391, viz:

Clark, H., B. & M.....	$200 00	
Depue, E., note.....	3 99	
Goble, M., B. & M—principal.....	325 48	
interest.....	13 27	
Southard, Timothy.....	22 23	
Whitaker, H., B. & M.—principal.....	2,000 00	
interest.....	81 66	
Williams, Ben, B.& M., viz: error of $778 on principal, and $168.50 on interest..	946 50	
	3,593 13	3,593 13
Leaves		$104,518 79

Brought forward,		104,518 79
SECOND.		
Deduct amount of obligations and cash items inventoried, that never came to the hands of executors, viz:		
Money in T. Kays' hands to loan out, per receipt	2,000 00	
Interest	43 76	
Money in T. Kays' hands, per receipt	750 00	
Interest	8 75	
Wm. Snyder, Linn and Van Deren note	1,157 30	
Interest	85 23	
G. Post, B. & M.	1,000 00	
Interest	192 00	
Asa Carr, B. & M.	2,000 00	
Interest	134 09	
	7,371 13	
		7,371 13
		97,147 66

Ev. F. C. E.
Ev. J. C.
Ev. T. K., p. 304–306, 374.
Ex. 64, copy 559 and 560.
Ex. 168, copy 561.

THIRD.

Deduct amount of notes included in the inventory, that were then uncollectible, viz:		
J. W. Longcor	542 38	
A. Ackerson (No. 33)	171 21	
J. B. Boss, 4 notes, Nos. 34, 35, 36 and 37,	1,271 08	
W. and J. Fricke, two notes	83 22	
Wm. Duffie, note	268 80	
J. Riker	27 81	
J. Martin and M. Decker	16 36	
J. B. Cary	4 62	
Puder & Lantz	455 25	
Wm. Duffie, inventoried twice	268 80	
S. Chedister $7 29		
C. Galliger 28 99		
36 28		
	36 28	
	3,145 81	
		3,145 81
(Record, p. 373.)		94,001 85

Brought forward,		94,001 85
FOURTH.		
Deduct amounts, or portions of amounts, of obligations not transferred in payment of legacies, and which were then uncollectible and should have been rated doubtful, and the amounts thereof not carried out, to wit:		
Owen Hughes, B. & M., prior mortgages full value of premises, inventoried at principal	500 00	
J. W. Ingersoll, B. & M., prior B. & M. for $4,000, full value of premises did not exceed $5,500, leaving but $1,500. Obligation inventoried at, principal, $4,000, less said $1,500, makes deficit $2,500. Add to this necessary expenses of foreclosure and collection, $300, makes deficit.....	2,800 00	
Levi Morris, et al., note, in suit at the decease of testator—usury pleaded and sustained. Inventoried at, principal and interest, $663 Recovery had July 31, 1871, for $466—worth at date of inventory, less interest, $22=$444, and less services and costs collecting, makes its value at date of inventory but $398.44—this from inventory, $663, makes deficit, (Evidence.)	264 56	
Alfred Roof, B. & M. Suit by Roof against testator, at his decease, to force the surrender and cancellation, on the ground of fraud and want of consideration. Net receipts (see Schedule A, p. 31), Jan. 12, 1878, of $247.26, which would net at date of inventory but $150. Inventoried at $2,193.09, less said $150, making a deficit at date of inventory of.....	2,043 09	
Ev. T. K., 313–316. " 336–337.		
Salmon Van Deren, Space & Sharp note, usury set up, collected May 9, 1878—loss of $90, besides loss of five years' interest. It, at the date of the inventory, was worth at least $250 less than it was inventoried at, viz: Bonus, cost and services of suit and inventoried interest.....	250 00	
	5,857 65	5,857 65
Ev. T. K., p. 317. See Schedule A, p. 38.		88,144 20

Brought forward,		88,144 20
FIFTH.		
Add items of assets received by executors, or some of them, which were not in the inventory, to wit:		
Bowman, J. H., bank note	450 00	
Carr, Asa, B. & M., prin	3,000 00	
Int. June 1, '70, to Oct. 26, '70	89 44	
Fitts, J. G., B. & M., prin	3,500 00	
Int. July 2, '70, to Oct. 26, '70	73 83	
Greer, G. W., note, prin	500 00	
Int. Sept. 1, '70, to Oct. 26, '70	5 70	
Kays, T., check	54 45	
Johnson, J. S., note. (Due Mch. 3, '71.)	738 38	
St. John, C. (Due Dec. 5, '70.)	598 69	
Temple, Edward. (Judgment Sept. 24, '70, Damages, $2,231 06; costs, $32.60	2,263 66	
Van Blarcom, B. & M.	500 00	
Interest	74 00	
(T. K., docket A, p. 206.)		
Williams, B., three cows	120 00	
Wood lot, sold Nov. 15, '71, for $103.50	96 00	
	12,064 15	
		12,064 15
		100,208 35
SIXTH.		
Add net cash value of amount of payment to be made by F. C. Easton, by virtue of the sixth item of the will, payable at death of widow, who died August 6, 1876, and in any event in not less than five years. Discount, Oct. 14, '70, to August 6, '76=$2,000, five years, nine months and twenty days=$2,968.62.		
Call it		2,000 00
		102,208 35

Brought forward,		102,208 35
SEVENTH.		
Deduct debts, including funeral and other necessary expenses, stamps on will and Orphans' C't costs.		
	Record.	
Rogers & Kays, Ex. 101	327	$13 09
A. J. Rogers, Ex. 102	321 307	00
Int. to Oct. 26, '70.	321	484 50
PAYMENTS BY F. C. EASTON, 354–356.		
B. Bradbury, Ch. sub, Ex. 31	164	12 50
J. H. Timbrel, Ex. 32	"	6 51
Z. H. Goble, Ex. 33	"	10 00
J. W. Cooper, Ex. 34 and 35	"	40 00
E. Lyon, note and int, Ex. 125	"	214 50
W. W. Woodward, Ex. 37	165	7 75
C. S. Davidson, Ex. 38 and 38¼	"	130 00
Christian Leader, Ex. 40	163	3 00
Kays & Titman, Ex. 41	"	1 90
J. L. Decker, Ex. 42	"	6 77
W. Earl, Ex. 43	"	2 00
E. Kincade, note, Ex. 44	"	466 50
J. Morrow, note, Ex. 45	167	99 00
M. O. Easton, Ex. 47	"	20 00
Samuel Ellet	171	6 50
		1,524 52
PAYMENTS BY JOB CORY (356).		
	Record.	
Tax of 1870, Ex. 127	238	161 43
Bradbury, Ch. salary, Ex. 129	"	37 50
E. Lyon, interest on testator's note, not due, Ex. 130	239	14 50
Account against testator	"	24 20
		1,762 15
PAYMENTS BY G. B. BEATTY (358).		
C. Roe, surrogate, stamp on will, Ex. 152	271	60 00
C. Roe, court and surrogate, Ex. 154	"	35 80
T. G. Bunnell, Ex. 155	"	5 40
Moses Woodruff, Ex. 156	272	10 00
John L. White, Ex. 157	"	1 18
J. P. Youmans, Ex. 158	"	7 00
J. L. White, Ex. 159	273	15 50
J. H. Shuman, Ex. 103 and 160	"	160 50

	Brought forward,		2,057 53	102,208 35
Court and surrogate, Ex. 161.....	273		43 00	
John I. Riker, Ex. 162....	274		26 84	
Dr. J. B. Boss, physician's bill, paid by applying on his notes, and whole amt. of this deducted, $45.50, Ex. 166....	275		00	
			2,127 37	
Due T. Kays, his att'y, cost in suits:				
D. Cory vs. E. Temple, Ex. 219.... (T. K., docket A, 208, T. K., 326).			32 60	
D. Cory vs. J. W. Van Blarcom, Ex.222 (T. K., Ev. 326)			56 01	
D. Cory vs. Southard, Ex. 223..... (T. K, Ev. 326.)			71 41	
D. Cory vs. J. W. Longcor, Ex. 224, (T. K., D. A. 186. T. K. Ev. 327.)			91 09	
D. Cory vs. McDeed, Ex. 225..... (T. K. D. A. 150. T. K. Ev. 327,)			87 03	
D. Cory ads. A. Roof, Ex. 194.			34 02	
T. Cory ads. A. Roof, Ex. 231.....			37 04	
D. Cory vs. Van Blarcom, Ex. 220.. (T. K. D. A. 207. T. K., Ev. 226.)			17 00	
Total, $426.20			2,553 57	2,553 57
				99,654 78
	EIGHTH.			
Deduct Commissions. Amount allowed by the surrogate on $110,101.49 was, to all of executors, $2,382 03.....				2,382 03
(Ev. copy of account, Ex. 6. Record p. 28, line 38.)				97,272 75
N. B.—Commissions marked in this case.				
G. B. Beatty.....$406 42			406 42	
"			37 91	
F. C. Easton.....	865 00		865 00	
"			75 00	
J. Cory.....	565 00		565 00	
"			55 00	
J. L. Munson.....	406 41		406 41	
"			37 19	
		2,242 83	2,447 93	
Surrogate $2,382 03				
1878, first in acct..... 2,242 83				
Difference 139 20				

Brought forward,		97,272 75

NINTH.

TAXES.

Taxes of 1871, being a fixed lien on the estate before distribution	$722 50	
		96,550 25

LEGACIES TO PAY.

Amount of bequests—and for which, see Schedule E, viz:		99,188 65

OCTOBER 26, 1870.

BALANCE SHEET.

Inventory		108,111 92
Deduct errors in inventory, Class No. 1		3,593 13
		104,518 79
Deduct errors in inventory, Class No. 2. Obligations and cash items that never came to hands of, &c.		7,371 13
		97,147 66
Deduct notes uncollectible, absolutely worthless, No. 3		3,145 81
		94,001 85
Deduct amounts of portions of, uncollectible, No. 4.		5,857 65
		88,144 20
Add assets received, not inventoried, No. 5		12,064 15
		100,208 35
Add net amount due from F. C. Easton, per item 6 of will, No. 6		2,000 00
		102,208 35
Deduct,		
Debts, No. 7	$2,553 57	
Commissions, No. 8	2,382 03	
Taxes 1871, No. 9	722 50	
Expenses closing estate, estimate very low	2,000 00	
	7,658 10	7,658 10
Net assets		94,550 25
Legacies to pay		99,188 65
Net assets		94,550 25
Deficit Oct. 26, 1870		4,638 40

Deficit, leaving amount due from F. C. Easton out, $6,638 40.

Again, Oct. 26, 1870.

BALANCE SHEET,

Showing Net Cash Value of Estate.

Inventory		$108,111 92
Deduct errors in inventory, Class No 1		3,593 13
		104,518 79
Deduct errors in inventory, Class No. 2. Obligations and cash items that never came to hands of, &c.		7,371 13
		97,147 66
Add assets received, &c., not inventoried, No. 5		12,064 15
		109,211 81
Add net cash value of the payment by F. C. Easton, No. 6		2,000 00
Face value of all assets		111,211 81
Deduct obligations obviously uncollectible, absolutely worthless		3,145 81
		108,066 00
Deduct specific legacy to widow (Record 21 and 25,) (Exs. 74 and 75)		2,688 65
		105,377 45
Above worth net cash 75 per cent. only, hence deduct 25 per cent		26,344 26
Intrinsic cash value of assets Oct. 26, 1870		79,033 19
From this deduct debts, No. 7	$2,553 57	
Commisssions, No. 8	2,382 03	
Taxes, 1871, No. 9	722 50	
Expenses of administration, estimate very low	2,000 00	
	7,658 10	7,658 10
Net cash value of estate, Oct. 26, 1870		71,375 09

Treating the legacies as all payable in cash.

Legacies to pay, besides widow's	96,500 00
Net cash assets to pay with	71,375 09
Deficit	$25,124 91

The percentage of loss would be 26 02 (viz: $96,500 : $25,124.91 ::100 :) and hence the net cash value of the legacies, outside the widow's, would be 73.98, to wit:

CASH VALUE OF LEGACIES OCT. 26, 1870.

		At	
Job Cory	$12,000 00	73.98	$8,877 60
T. D. Cory	25,000 00	"	18,495 00
M. Morrow	20,000 00	"	14,796 00
C. V. Cory	4,000 00	"	2,959 20
Jane Easton	5,000 00	"	3,699 00
M. J. Easton	500 00	"	369 90
M. O. Easton	500 00	"	369 90
Lottie B. Cory	1,000 00	"	739 80
Zophar H. Cory	1,000 00	"	739 80
Samuel Cory	1,000 00	"	739 80
Geo. Roe	4,000 00	"	2,959 20
Frank Roe	4,000 00	"	2,959 20
Mattie C. Roe	4,000 00	"	2,959 20
Katy Roe	1,000 00	"	739 80
Francis M. Cory	500 00	"	369 90
William L. Cory	500 00	"	369 90
Eugene Cory	500 00	"	369 90
Trustees C. U. S.	12,000 00	"	8,877 60
	96,5000 00	"	71,390 70

CASH LEGACIES, OCT. 26, 1871.

	Amounts, prin. sums.	Pro rata cash value.
Geo. Roe	$4,000 00	$2,959 20
Frank Roe	4,000 00	2,959 20
Mattie C. Roe	4,000 00	2,959 20
Katy Roe	1,000 00	739 80
Francis M. Cory	500 00	369 90
W. L. Cory	500 00	369 90
Eugene Cory	500 00	369 90
Trustees C. U. S.	12,000 00	8,877 60
	26,500 00	19,604 70

Difference, $6,895.30.

Again,

CASH VALUE OF THE UNPAID LEGACIES, ON ABOVE BASIS, AT THIS TIME, DEC. 5, 1883.

FRANK ROE, $4,000	$2,959 20	
Interest from Dec. 5, 1871, (time from which all paid legacies were calculated) to Apl. 21, 1877, second payment five years, four months and sixteen days, at 7 per cent.	1,113 97	
	4,073 17	
Less payment of March 21, 1877, $723, and of April 21, 1877, of $1,100	1,823 00	
	2,250 17	
Interest on this balance, $2,250.17, to July 4, 1878, (when rate of interest was changed to 6 per cent.) at 7 per cent., one year, two months and thirteen days	189 45	
	2,439 62	
Interest on same balance from July 4, 1878, to Dec. 5, 1883, five years, five months and one day, at 6 per cent	731 68	
Bal. due Dec. 5, 1883	3,171 30	3,171 30
MATTIE C. ROE, $4,000	2,959 20	
Interest from Dec. 5, 1871, to July 4, 1878, six years, six months and twenty-nine days, at 7 per cent	1,363 12	
	4,322 32	
Interest from July 4, 1878, to Dec. 5, 1883, five years, five months and one day, at 6 per cent	962 23	
Balance due Dec. 5, 1883	5,284 55	5,284 55
KATY ROE, $1,000	739 80	
Interest from Dec. 5, 1871, to July 4, 1878, six years, six months and twenty nine days, at 7 per cent	340 78	
	1,080 58	
Interest from July 4, 1878, to Dec. 5, 1883, five years, five months and one day, at 6 per cent	240 55	
Bal. due Dec. 5, 1883	1,321 13	1,321 13

Brought forward,		9,776 98
EUGENE CORY, $500	369 90	
Interest from Dec. 5, 1871, to July 4, 1878, six years, six months and twenty-nine days, at 7 per cent	170 39	
	540 29	
Interest from July 4, 1878, to Dec. 5, 1883, five years, five months and one day, at 6 per cent	120 27	
Balance due Dec. 5, 1883	660 56	660 56
TRUSTEES CORY U. SOCIETY, $12,000	8,877 60	
Interest form Dec. 5, 1871, to July 4, 1878, six years, six months and twenty-nine days, at 7 per cent	4,089 36	
	12,966 96	
Interest from July 4, 1878, to Dec. 5, 1883, five years, five months and one day, at 6 per cent	2,886 60	
	15,853 56	
Less payments	3,000 00	
Bal., Dec. 5, 1883	12,853 56	12,853 56
Bal. due on Legacies Dec. 5, 1883		$23,291 10

New Jersey Court of Errors and Appeals.

Between

GEORGE B. BEATTY, ET AL., EXECUTORS OF DAVID CORY, DECEASED,

Appellants,

AND

THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY OF SPARTA, ET ALS,

Respondents.

} ON APPEAL, &c.

Points of Roe & Shepherd, for Respondents.

I.

The Appellants seek relief from an account made by them and confirmed by the Sussex Orphans' Court on December 11th, 1871, mainly on the ground that they are charged with the amount of securities which they have since failed to collect.

The account is given on page 24, &c.

The account as it is claimed it should be is given on page 37, &c.

These two accounts in their results show a difference of about $1,000, in favor of Appellants. The actual difference is $1,165.16. That is adding doubtful obligations, $4,886.84 to legal reserve of $2,000, and deducting alleged deficiency.

Error in Chancellor's opinion as to this calculation. Page 9.

This difference accounted for on Carr mortgage of $1,000, (a substituted obligation), and 4 items amounting to $150.44.

Page 10 of opinion, with this minor corrections making less than $15, on the account as confirmed by said Court and the account as it is claimed it should be.

The error of Carr mortgage was in inventory.

The obligations named as doubtful are on page 58, 5 in number.

The Roof mortgage afterwards turned out as worthless.

The second one was afterwards lost by delay.

The third was then good. The management in reference to this is correctly detailed on pages 7 and 8 of the Opinion.

The Orphans' Court account was then substantially correct.

But the Appellants then attempted to collect the various obligations, which they had charged themselves with, and claimed a loss in 1878, as stated on page 61, &c.

This was done at their own risk.

The will, (page 1, &c.,) directed the larger part of the legacies to be paid in these obligations.

Appellants were not bound to collect.

They paid legatees whose legacies were directed to be paid in obligations, cash.

Page 30, 31, 32, 22 and 23.

The mistake is therefore their own, and they are not entitled to relief, as the Chancellor argues on pages 5, 6 and 7.

II.

Relief is further sought because it is alleged, that the account is joint when it was intended to be only the account of two of the Executors, and not as a final account.

The Surrogate swears positively on this point, page 508 and 509, &c.

All their respective accounts appears in the account. (Compare account with their statement, page 37.)

They divided commissions there allowed.

They allowed the account to stand six years before the filing of their bill, without correction or alteration.

III.

By Item 21 of the Will, the legacies to the minors, are required to be paid in cash. And that the legacies to these minor legatees are entitled to be paid first and before the payment of the legacy to the Church.

The legacies given by the will in the sections prior to section or item 21 are demonstrative.

As to the adults the legacies are to be paid in securities at once; as to the infant legatees, such securities were not to be then paid, but held for the time directed.

The clause in said item, "excepting those," &c., is not intended as excepting the legacies to the infants, from the class of demonstrative legacies given to the adults, but only as to the manner of

payment, "as stated above."

The only general legacy in the will is that to the Church.

All the residue are demonstrative legacies. They are ordered paid in securities which he shall possess at the time of his death, excepting that the infants shall be paid to them differently, "as above stated."

IV.

The decree of the Chancellor, as to the costs of the suit as well as claims for depreciation is not erroneous.

By construing the legacies to the infants as demonstrative legacies, as the testator intended, the estate could have been entirely settled, in 1871 when the account was confirmed except, if there were doubts as to the Church legacy, which could have been then promptly settled.

The Appellants undertook the collections when they were not required to do so.

The legacies were for the face value of testator's obligations; they undertook to make them actual money legacies of that value, by collection, during depressed times.

The whole depreciation now claimed to have happened, and the deficiency they now claim is the result of this unauthorized conduct.

V.

The decree of the Chancellor should be modified, so far as decreeing the infant legacies demonstrative legacies, and entitled to priority of payment over the Church legacy.

The balance now in hands of the Appellants, is money collected from securities, which were ordered to be handed over or in the case of the infants, invested.

That money is theirs and should not be directed to be used to the payment of the general legacy to the Church.

It is the fund set apart to them, with the interest, to be paid when they reach majority. All except Katie Roe, are of age. One George Roe has been paid.

That the Appellants should pay the general legacy to the Church we think is right; but we insist that the infant legatees are entitled to an order directing a priority of payment.

New Jersey Court of Errors and Appeals.

GEORGE B. BEATTY AND AL., EXECUTORS OF DAVID CORY, DECEASED,
Appellants,
and
THE TRUSTEES OF THE UNIVERSALIST SOCIETY AT SPARTA,
Respondents.

On appeal from the decree for the complainants in the suit, the said Trustees, complainants, and David Cory's Executors, defendants.

GEORGE B. BEATTY AND AL., EXECUTORS OF DAVID CORY, DECEASED,
Appellants.
and
THE TRUSTEES OF THE UNIVERSALIST SOCIETY AT SPARTA,
Respondents.

On appeal from the decree in the suit between David Cory's Executors, complainants, and Martha Morrow and the said Trustees and others, defendants.

BRIEF FOR THE RESPONDENTS.

The first suit was brought by the trustees for the payment of a legacy given to them by the will of David Cory, deceased.

The second suit was a bill by the executors to be relieved from the effect of the filing and passing of their joint final account in the Orphans' Court, asking that they might be allowed for mistakes in the inventory and for losses after the legacies were payable, and for a construction of the will.

The suit by the trustees was begun in 1873. The legacy in question was given by the will of David Cory, deceased, to the Trustees of the Universalist Society at Sparta for the purpose of building a church there and maintaining the services. David Cory died on October 14, 1870, leaving a will, dated January 1, 1869, and a codicil thereto, dated February 17, 1869, by which he left a legacy of $12,000 to these trustees and other legacies to various members of his family. The will was proved by all the executors October 25, 1870, and they filed an inventory on the same day, by which it appeared that the estate was valued at $108,111.92. In December term, 1871, the joint final account of the executors was passed by the Sussex Orphans' Court, and they were charged with $117,531.48, and there appeared to be a balance in the hands of the executors of $6,299.93 after giving credit not only for legacies and moneys paid, but also for legacies remaining unpaid and the commissions and expenses. All the legacies were paid except that of $12,000 to some infant grandchildren, and one of $12,000 to the Trustees of the Universalist Society.

In September, 1873, the trustees filed a bill for the payment of this legacy. Answers were filed by all the executors denying the validity of the bequest, but admitting that they had assets to pay it. A decree was made March 12, 1878, establishing the bequest (1 Stew. 570). From this decree

the executors appealed, and the decree was sustained by this Court in November term, 1879 (4 Stew. 796). By this decree the executors were permitted to amend their answers by striking out the admission of assets and alleging a deficiency, but they having said they could safely pay $3,000 on account of the legacy, it was ordered that they should pay this sum, and they did so. They thereupon amended their answers, and in May, 1878, they filed a bill for the construction of the will and for relief against the final account.

Testimony in both suits was taken together, and they were both heard together.

The decision of the Chancellor was that the executors' account must stand and be accepted as final unless fraud or mistake was shown; that there was no fraud; that the account was intended for a final or joint account, and that the only mistakes were those of the executors themselves, and that they were not entitled to allowance for the loss of securities arising after the account was filed and through their own neglect to collect the money, but only for certain items which were wrongly stated and for a mortgage which was worthless when the account was filed. (See opinion.) Under this decision the balance chargeable to the executors was more than enough to pay the legacy to the trustees, and a decree was made in the first suit that the balance of the legacy should be paid, and in the second suit a decree was made relieving the executors from these mistakes and sustaining the account except in these items, charging the executors with the full amount of the legacies unpaid, and also construeing the will with reference to other certain legacies with which the trustees are not concerned; and it was referred to Thomas Anderson, Esq., to ascertain and report the allowances to be made, according to the decree, and the balance in the hands of the executors, including interest thereon.

From these two decrees the executors appeal.

The executors, in their answer to the trustees' suit, and in their bill in their own suit, seek to do away with the account which they stated in the Orphans' Court and to state the account anew, not only as they say it should have been stated at first, but as it is now after losses have happened, expenses have been incurred and securities have depreciated in value.

The Chancellor holds that the account passed by the Orphans' Court was a joint and final account, and that they are bound by it except so far as they can show fraud or obvious mistake, and that having charged themselves with certain securities and divided a great part of the estate on the basis of the inventory, they are chargeable with the value of the securities with which they charged themselves at that time, and are not entitled to allowance for loss on those which they failed to collect.

The deficiencies and losses are not so great as would at first appear from the bill of the executors. The account as stated by the executors at the time of filing their bill shows a large deficiency, but the account as they say it ought to have been originally, shows a deficiency of only $1,752.57 (see p. 60), and in order to make even this deficiency the executors must ask allowance for two mortgages, Hughes and Ingersoll, which were good at the time and have since been lost by their own neglect. The estate was good, by their own showing, at the time the account was filed, and the only question is whether they shall be allowed for the loss of these securities.

The great deficiency appearing at the time of the bill filed was made up of other losses subsequently accruing of interest and of expenses of the unsuccessful litigation to defeat the legacy and to collect claims which had been allowed to grow stale.

It will appear from an analysis of the revised account set out in the bill, that it does not differ much in substance from the account stated by the Surrogate.

There are differences in interest on both sides showing

an error of $1,103.11 against the executors in the first account according to their figures.

There is a claim in the new account of $7,371.13 which was in the hands of Mr. Kays instead of those of the executors, but this is all in the invcntory and the only error is in debiting the executors with a mistake on the Asa Carr bond and mortgage of $1,000, when it is said there was no such mistake.

The only other substantial differences in the accounts consist in the claim of allowance for certain securities as uncollectable.

Most of the securities claimed as uncollectable in the second account were marked uncollectable in the first account also and allowed for as such. The only additional ones were the following, for which they claimed allowance. (See p. 58).

A. Roof, Bond and Mortgage, - -	$2,343.36
Owen Hughes, ditto. - - - - -	507.20
J. W. Ingersoll, ditto. - - - -	2,000.00
Chedister, note, - - - - - -	7.29
Galliger, note, - - - - - -	28.99
	$4,886.84

Including these the difference is only $1,752.27 on Nov. 15, 1871. (See p. 60).

Supposing the executors to be chargeable with these, the surplus is $3,134.27 (see p. 60). Add to this $1,000 prayed allowance for on Couse's note as uncollectable, with which the executors are chargeable because of negligence, and the surplus is $4,134.27, or the deficiency only $752.27.

The executors in the testimony present a revised account of the condition of the estate on Nov. 15, 1871 (see p. 362), and in this they claim allowance for $4,000 on the Ingersoll bond and mortgage instead of $2,000, and also $50 on the Temple note, making in all $6,743.09 besides the $1,000 on the Couse note.

Still the deficiency claimed is only $2,654.06.

Again in 1880 they make up a new account and this shows a deficiency of $15,492.02. (See p. 361).

An analysis of this will show that the increased deficiency is made up of the expenses of the litigation and the money spent on the Ingersoll farm, after they had bought it in under the mortgage they had failed to collect.

Most of the litigation was in regard to the Cory Universalist Church and this is certainly not chargeable against the Church, which was the successful party.

Other expenses were in the attempt to collect securities which had been allowed to grow stale.

An analysis of the account shows the following disbursements for litigation, and on the Ingersoll farm:

Fruitless attempt to collect the Alfred Roof Mortgage - - - - - -		$925.55
Suit against Snyder's Adtr. on the Couse note, on which $1,000 was lost by mistake in endorsing a payment - -		204.55
Costs and expenses on Ingersoll foreclosure (p. 351).		326.58
Fee of Kays on sale - - - - -		20.00
Costs Puder & Lautz's note - - -		64.02
Interest and expenses on Ingersoll farm -		494.54
Taxes - - - - - - - -		9.37
Cow - - - - - - - - -		70.00
Taxes on Estate - - - - -		80.00
General services - - - - -		272.55
Insurance - - - - - - -		7.50
Fees and expenses of suits against the Universalist Church to defeat legacy -		3,445.86
Add to this the cost of the barn on the Ingersoll property -	$1,700.90	
Less receipts on sale, etc. -	1,265.13	435.77
		$6,825.89

These are all additional expenses.

Add to these the losses for which allowance is claimed:

Owen Hughes' Bond and Mortgage -	$500.00
Deficiency on Roof Mortgage - -	1,498.36
Ingersoll Bond and Mortgage - -	4,000.00
Couse & Snyder note - - -	1,000.00
	$6,998.36

The whole amount is $13,824.25.

This is within $1,600 of the deficiency claimed in 1880, and the above items are only the principal items and do not include numberless small items with which the executors charge the estate.

Thus it is apparent that the only substantial difference consists of these expenses and these losses.

Even if a deficiency really existed when the bill was filed, the executors could not at that time claim leave to restate the account, but that they were bound by the account originally stated and passed.

They made up an inventory and all jointly stated their account before the surrogate and had it allowed. On the basis of this account they proceeded to divide the estate and pay legacies. They paid out about $90,000 in legacies, giving some of the legatees the securities in their hands according to the will, and paying others in money, and reserved certain securities for the trustees and for the infant legatees. These securities were more than enough to cover these legacies. But instead of paying this legacy to the trustees they denied the validity of it. They wished to defeat it, and Job Cory said openly that he would not pay it if he could help it. (See pp. 444, 445, 452, 453.) They spent $3,445.86 to defeat it and charged this to the estate.

The trustees brought suit to establish it. The suit was determined in their favor; an appeal was taken, and this too was decided in their favor, and they obtained a decree of this Court in 1878. It was not until 1877, after the decision of the chancellor against them, that the executors began to question the sufficiency of their assets. (See pp. 149, 270, 280, 412 to 418.) Then for the first time, more

than six years after the account was passed, did they suggest that they had not assets enough, and this suggestion was based on the assertion that some of the securities reserved for the trusteeshad not been collected and that they had had losses and expenses since the account was filed.

Six years after the account was stated, and many years after the greater part of the estate was distributed, the executors ask relief from the payment of the two remaining legacies on the ground of mistake in the statement of their account and because of losses occurring since.

They can not have relief in equity from a decree of the Orphans' Court except on the ground of fraud or palpable mistake appearing on the face of the account. If there had been a mistake they should have appealed or applied to the Orphans' Court for a resettlement of the account, and even the Orphans' Court cannot open a final account except to correct the particular item which is wrong. The account cannot be restated and made over again on new evidence.

Stevens v. Phillips, 2 McCart., 236.
Hyer v. Moorehouse, Spencer, 125.

"An account rendered before the Orphans' Court cannot be inquired into collaterally in equity. Even fraud or mistake in the account cannot be inquired into collaterally, although fraud in procuring its allowance might in equity be so inquired into, and (an executor's) charging himself with notes before he had collected them is not fraud, nor is it the kind of mistake that will authorize setting aside an account."

Voorhees v. Voorhees' Extr. 3 C. E. G., 223-8.

It is only for fraud or possibly palpable mistake appearing on the face of the account, that equity will in any proceeding give relief against an account passed by the Orphans' Court.

Black v. Whitall, 1 Stock, 572-6.
Frey v. Demarest, 1 C. E. G., 236.
Conover v. Conover, Saxt. 403.

The mistake must be of the same nature as that for which the court gives relief against a judgment at law—not an error in judgment, but a misapprehension of the foundation of the suit.

Story Eq. Jur., § 142, *et seq.*

There was no fraud in this case, and the mistake, if any, was the mistake of the executors themselves in regard to the nature of the account they had filed and the value of the securities with which they charged themselves.

Two of them say that the account was not intended to be the account of all of them, but only of the other two, and they all say that it was not intended to be a final account.

Their own testimony is not very definite as to how the account was made out. Mr. Beatty swears that he and Mr. Easton were present, and Mr. Cory must have been, because his receipts and expenses make up a great part of the account. The surrogate, an impartial witness, swears distinctly that they were all present when the account was made and all agreed to have it stated as a joint account, and that they had all called at his office before and handed in their accounts and vouchers and they had examined them together. (See p. 508-9-10.) The account included all the receipts and expenses of all the executors. Not a single new one appears in their new account. Commissions were allowed to all, and they divided the commissions among themselves shortly after the account was stated. We certainly have not here any such clear evidence of a mistake as to warrant this Court on a bill filed six years afterward to open an account which purports to be final, or to declare separate an account which purports to be joint. The Chancellor's statement of the evidence on this point and its consequences is entirely correct.

But even if they did not intend to make a joint account, they cannot now be relieved of the consequences of filing an account which purported to be joint. They became jointly liable for the balance stated, and the legatees had a right to rely on that liability and were not driven to a discovery in whose hands the funds are.

Laroe v. Douglass, 2 Beas. 308.

Their joint action in paying the other legacies was enough to charge them all jointly with the balance of the assets, especially as those paid were payable in the securities themselves, and not in cash. Some of the securities having been distributed, those that remained were necessarily to be treated as cash, and as cash in the hands of all.

None of them can say that any of these securities is not good, because they all joined in giving up others that were good. They must all be held, therefore, jointly liable.

Wilson v. Fisher, 1 Halst. Ch. 439.

The other ground on which relief is sought, is that some of the securities they thought to be good, they have since failed to collect. They say first they made a mistake in putting these in the inventory and account, that they did not consider whether they were collectable or not, and did not mean to charge themselves with them as cash. As a matter of fact, when they made up the account, they did examine the securities, and credited themselves those they thought not collected, and charged themselves those they supposed to be good. (P. 27.)

If there had been any doubt it ought to have been settled before any of the securities were distributed. Most of the legacies were payable in the securities themselves, those of the trustees and the infants, in cash. The trustees might have been paid in cash at once, but the executors picked out certain securities to pay such of the legacies as they chose to pay, including those of two of the executors themselves, and what was left they kept, and instead of paying the

trustees they disputed their legacy, and made no inquiry whether the assets were good enough, and no effort to correct the mistake until six years afterward. It is too late to say now that the securities were not good, or to ask to be relieved from the consequences of such a mistake at the expense of the legatee.

The chancellor in his decree, however, does give them relief as to one mortgage, that of Alfred Roof, which was proved to be bad, and allows them $2,343.36.

The executors demand more, and ask allowance for securities which have been lost by their own neglect since the account was filed. This certainly cannot be allowed.

It is losses of this kind which make up the present deficiency in the estate. If the assets had been promptly collected and the money properly invested, the estate by their own showing would have been large enough to pay the legacies.

They were bound to take measures promptly to turn all these securities into money, and, if they did not pay the legacy, to invest the money in State or United States bonds, or bonds and mortgages according to the rule imposed upon all executors and trustees.

Tucker v. Tucker, 6 Stew. 235, 7 Stew. 292.

If by their delay any loss occurred, they are liable for it. And if there is a loss it is for them to show that they used the utmost diligence in collection and performed their duty in regard to investment.

The losses for which they claim allowance occurred by reason of their delay or mistake.

The note of course was held a long time, and when suit was brought to collect the money, $1,000 was lost because one of the executors had indorsed a payment of that sum on the wrong note. (See pp. 485, 486, 487.) The Ingersoll bond and mortgage was received in 1870. They never undertook to collect it, they received some interest and at

length permitted the property to be sold under a prior mortgage. They refused a bid of $1,100 made by another person, and bid the property in. After sale the barn on the property was burned uninsured, and the executors built a new one and charged the price to the estate. They spent still more money on the property and at last sold it for $600; so they lost not only $4,000 but the money spent on the property besides, making in all, with the interest, about $8,500. Mr. Roe, the surrogate, testifies that the property was worth $8,000 in 1871. He held a mortgage on it for $3,700, and he said he believed the second mortgage of $4,000 was good in 1871. The land had been sold for $10-800, and it appears from the search put in evidence by consent instead of the deeds, (see p. 540) that it was sold for $15,000 in 1873, and that both mortgages were assumed by the purchaser. (See defendants' exhibits No. 4.) This was an opportunity to collect the mortgage which the executors neglected and they can not now be relieved from the loss of the mortgage, or be allowed to charge the estate with the money they afterwards spent upon the property.

The Hughes mortgage of $500 was also lost through delay. Mr. Stanaback swears that in 1871 and 1872, the land consisting of 93 acres was worth $40 an acre, more than enough to pay both mortgages, and yet no effort was made to collect it till long afterward. (See pp. 405 and 525.) If these three securities alone had been saved, there would have been as urplus in 1871 according to the executors' own account, of $755.13, allowing $2,000 for expenses to settle the estate, over and above commissions, and if this be not allowed, a surplus of $2,755.13. Therefore if these losses alone be disallowed there must be a decree for the whole amount of the legacy of the trustees. The following are some of the authorities on the duty of executors to reinvest securities which are not such as the court approves, and upon their liability for delay in making collections.

In Tucker v. Tucker 6 Stew. 235, 7 Stew. 292, an execu-

tor was held responsible for the loss on the bonds of the city of Elizabeth and bank stock in which he had invested funds of the estate, and the court said that the only investments allowed were State and Government bonds, and bonds and mortgages.

See also

Gray v. Fox, Saxt. 259.
Lathrop v. Smalley, 8 C. E. G. 192.
Halsted v. Meeker, 3 C. E. G. 136.
Vreeland v. Vreeland, 1 C. E. G. 512.

If an executor by his delay in commencing an action has enabled the debtor of the testator to protect himself under a plea of the Statute of Limitations, this amounts to a *devastavit*. Williams Extrs., 1284. Hayward v. Kinsey, 12 Mod., 573.

So when the testator had lent out money on bond and the executors during several years made an application by attorney to the obligor but brought no action against him, Lord Thurlow held that the executor should be liable for the sum due, as having not been got in by reason of his neglect, although it did not appear whether the debt was or was not recoverable. Williams Extrs., 1285. Lawson v. Copeland, 2 Bro. Cha. Cas., 156.

So where for more than three years the executors permitted money to remain due on bond to their testator without inquiring into the situation and circumstances of the obligor or calling upon him to pay the money, Lord Alvanley held that on the obligor's becoming bankrupt the executors were responsible. Williams Extrs., 1285. Powell v. Evans, 5 Ves., 839. Williams, 1290.

So where the executors had suffered rent to be in arrears for several years without taking any legal steps to collect it. *Ibid.* 1285. Mucklow v. Fisher, Jacob, 198.

The rule is completely established in equity that an executor or administrator lending money of the deceased upon

bond, promissory note or other personal security, is guilty of a breach of trust and shall be personally responsible if the security prove defective. Williams Extrs., 1287. Massey v. Bauman, 1 Jac. and Walk., 248, Eldon.

Where executors allowed a considerable portion of the testator's estate to be unproductive in the hands of a banker for upwards of a year and the banker failed, the executors were held liable for the loss. Moyle v. Moyle. 2 Russ. and Myl., 710.

But in Buxton v. Buxton, 1 Mylne and Cr., 80, an executor was held not liable for loss on Mexican bonds held a year and seven months.

In Brazier v. Clark, 5 Pick., 96, an executor was held liable for depreciation of stock which he neglected to sell.

An administrator will be charged with the loss of a debt due the estate although the debtor turn out insolvent, when the debt is put on the inventory as good, and the administrator in his first settlement eighteen months after the death of the intestate charges himself with it and suffers three years to elapse without attempting to collect it, although during a part of that time the debtor was engaged in business and appeared to be possessed of some property. Cooley v. Van Syckle, 1 McCart., 496.

Where promissory notes or other obligations not properly secured come into the hands of the executors, it is their duty to collect and secure them. If they fail to do this and the debts are lost through their negligence, they must be charged with the loss. Holcomb v. Holcomb, 3 Stock, 282, 300, 476.

An executor is chargeable with all losses which occur through his own negligence. Vreeland v. Vreeland, 7 C. E. G., 512-530.

If the collection of a debt due an estate is neglected for

three years and the debtor then fails, the executor will be held accountable for the amount. Stark v. Hunton, 2 Gr. Ch., 300.

If an executor take no step for two years for the collection of a note and the maker becomes insolvent, the executor is chargeable. *Ibid.*

If the chancellor's opinion is sustained and the executors are not to be allowed for the securities they have lost by neglect, nor for their expenses in trying to collect them after their opportunity for collecting them had gone by, nor for their expenses in their attempt to defeat the legacy of the church, then there is no need to consider whether the decree was right in adjudging that the legacies are all to be considered as general legacies and therefore liable to abate proportionately. But the chancellor was clearly right in this.

The legacies payable in the securities on hand were not specific legacies entitled to be paid in certain specified securities.

The idea of a specific legacy is that a specific thing is bequeathed to the legatee and that if that does not exist he loses his legacy, but if it does exist he is entitled to it with its increase.

The will in this case gives nothing specific to any legatee. It directs that each shall receive a certain sum, and authorizes the executors to transfer the securities to them instead of attempting to convert them into money. This was to save trouble to his executors and facilitate the settlement of the estate.

The intention of the testator must be very clear before the court will hold a legacy to be specific.

See Norris v. Thomson, 1 C. E. G., 218, 542.
2 McCart. 493.
Perrine v. Perrine, 1 Hals. 133, 140.

Wheeler v. Hartshorn, 40 Wisc., 83.
Where many cases are cited in the briefs of counsel.

Metcalf v. Framingham Parish, 128 Mass. 370.
Where a bequest of railroad stock was held to be specific and distinguished from a legacy of a sum of money payable in bonds by a certain railroad if the testator held them at his death.

The legacies of the family in this case are not demonstrative in the sense that a particular fund is pointed out which is applicable to them alone and to the exclusion of others.

The testator does not point out any fund out of which they shall be paid.

He does not distinguish between cash and securities. He treats his estate as consisting of securities alone, as indeed it did as appears by the inventory, but he simply directed his executors to pay most of the legacies by means of the securities without converting them into money.

As to the church, he said they should not do this but should retain $12,000 in money and pay it to the trustees. To obtain this he was to sell some of the securities.

The intention is clear to put the trustees on the same footing with the others, if not to prefer them to the others.

If the other legacies are called demonstrative legacies, it does not give them priority. Demonstrative legacies are payable with the general legacies, except so far as the fund specially pointed out is concerned.

The rule in regard to specific and demonstrative legacies is merely a rule of construction.

The question is always whether the testator intended one legacy to be preferred to another.

As a fact the executors did convert enough securities into cash, added to the cash they received, to pay the church leg-

acy in full, and retained securities enough to pay the other legacies. If the securities were in the nature of a fund demonstrated then that fund has not failed, but was entirely sufficient.

The decree was right in adjudging that the executors should not be allowed the costs of the appeal from the suit on the church legacy. The decision of the chancellor was enough to protect them. The appeal was merely taken for the benefit of the residuary legatees, "his lawful heirs," two of themselves among them. If it had been successful they would have profited by it, and now that it has failed the expenses should not be charged to the estate in general and certainly not to the church.

The executors are rightly charged with the expenses of attempting to collect the Ingersoll & Hughes mortgage and the $1,000 lost on the Couse note. It is plain from the testimony as shown above, that the expenses would not have been incurred and that the assets would not have been lost, if the mortgages had been called in promptly and if the endorsement of $1,000 had not been carelessly made on the wrong note.

The chancellor goes farther than was necessary in favor of the executors. He might properly have refused to disturb the account at all after it had been stated and passed and a partial distribution of the estate made, but he allows them for all the errors even the minutest which clearly appeared to be errors, and in refusing them credit for a supposed error of $1,000 he only took their own statement contained in their revised account.

The executors had assets enough in their hands at the testator's death to pay the legacy of the trustees in full with all the other legacies. The losses that have occurred since were due to their own neglect, and the expenses charged grew out of that neglect and were incurred in an unsuccess-

ful attempt to defeat the legacy. The trustees threfore are entitled to a decree for the payment of their legacy in full with interest, and the executors are not entitled to have their account opened to correct any mistakes or allow any losses except those that the chancellor has corrected or allowed.

EDW. Q. KEASBEY,

Of Counsel with Respondent, the Trustees.

Nov. 21, 1885.

WARD & TICHENOR, Law Case Printers, 832 and 834 Broad St., Newark, N. J.

N. J. Court of Errors and Appeals.

Between
DAVID CORY'S EXECUTORS,
Appellants,
and
THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY AT SPARTA, *et al.*,
Appellees.

On Appeal, &c.

AND

Between
DAVID CORY'S EXECUTORS.
Appellants,
and
THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY AT SPARTA,
Appellees.

On Appeal, &c.

Brief of THOMAS KAYS, *Counsel of Appellants.*

By consent of counsel the above two appeals are to be argued together.

The first, in the Court below, was between David Cory's Executors, as complainants, and the Trustees of the Cory Universalist Society at Sparta, other legatees, devisees and heirs at law of David Cory, deceased, defendants. It was on bill for the construction of the will of David Cory; the opening, on account of fraud and mistake, of an alleged final account purporting to have been rendered in the Orphans' Court of the county of

Sussex by said executors, and alleged to have been confirmed by said Court; for general relief, and for the final settlement of the accounts of the said executors, and the distribution of said estate.

The second case in the Court below, was between the Trustees of the Cory Universalist Society at Sparta, as complainants, and David Cory's Executors, defendants. It was on a bill to establish and enforce a charitable bequest alleged to have been made by said David Cory, for $12,000.

The last case was commenced in the Court below first, and a decree sustaining the bequest was made, after which the defendants therein, the executors of David Cory, prayed leave to amend their answers, setting up want of assets, and praying that an account be taken, which was granted. The issues in that case are simply as to sufficiency of assets, whether the whole or what part of said bequest of $12,000 should be paid, and priority of payment.

It was stipulated that the evidence, exhibits, &c., in the case below, wherein the executors of David Cory were the complainants, should be used in the other suit; were so used, and the cases argued together, and but one opinion was given by the Chancellor.

In the opinion of the Chancellor there were sufficient assets to pay this bequest of $12,000 in full, and a decree that it be paid in full with the costs of the suit was made, and from this decree the appeal is taken. The same questions arise in the other case—sufficiency of assets, and priority of payment of legacies, and therefore the examination of the first case includes the same issues, except as to costs ~~and priority of payment~~, and therefore the propriety of arguing the two cases together. I will, therefore, devote my whole time to the other case without further mentioning this case, except as to the points of priority of payment and costs.

I now pass to the consideration of the other case, in which are involved the main issues to be disposed of by this honorable Court.

The appellants feel themselves most seriously aggrieved by the final decree in this case. In its effect upon the executors it is extremely severe. If enforced the executors will be compelled to advance and pay from their own private estate over $35,000, over and above all actual balances in their hands belonging to said estate, an amount that will more than absorb every dollar of their individual private fortunes, the accumulations of a lifetime, and therefore it is, that I say, that it is in effect extremely severe.

The testator died leaving some real estate, which he devised, and a personal estate, consisting principally of bonds, mortgages, and notes, of a face value of about $100,000, but intrinsically worth in cash about $75,000, while his bequests amounted to $99,188.65.

By an account stated by Charles Roe, surrogate of Sussex county, at the instance of only two of the executors, what purports to be a final account was stated, by which all four of the executors were charged with all obligations as cash, and showing therein an alleged balance in their hands of $6,299.93, after the payment of all legacies, debts and expenses of administration. The insistment of the executors in the Court below, on the case made by them, was that only two of the executors were present at the statement of said account by the surrogate; that said two executors had no right or authority to speak or act for the other two executors; that said two executors who were present asked for and intended the statement of simply an intermediate account, and only as to their own individual transactions, and not a final one; that they did not intend to be charged or to have their co-executors charged with the assets of the estate, consisting of bonds, mortgages and notes, &c., as cash, or any part thereof not then collected; that there were gross errors and mistakes made by said surrogate in said account, both as to the debit and credit sides thereof, aggregating very large amounts; that there was not a balance of $6,299.93 in their hands, either in cash or in collectible obligations, after the payment of all

legacies, debts and expenses of administration; that there was no balance, but on the other hand, that there was actually a large deficiency; and that the surrogate, in stating his account, practiced a fraud on said two executors present, and on their co-executors. The relief sought was the opening of said account on account of fraud and mistake, and a restatement of said executors' accounts, in which they should be charged only with obligations actually collected, and credited with costs and disbursements in the management and settlement of said estate; a final settlement of their accounts and a distribution of said estate. That part of the decree appealed from, bearing on this point, is as follows:

"That the said account of said complainants, executors "as aforesaid, as passed and confirmed by the Orphans' "Court of the county of Sussex, at the term of Decem- "ber, eighteen hundred and seventy-one, whereby said "complainants as such executors were charged with one "hundred and seventeen thousand five hundred and thir- "ty-one dollars and forty-eight cents, and therein showing "a balance in complainants' hands of six thousand two "hundred and ninety-nine dollars and ninety-three cents, "after having been credited with moneys paid, including "lagacies, and with all legacies remaining unpaid, and "their commissions and expenses of settling said account, "*must stand and be accepted as and for what it purports to* "*be, a joint and final account, with all its consequences, and* "*that said complainants are not entitled to any relief there-* "*from on account of fraud or mistake, except as to the* "*following items, viz.:* that said complainants have an "allowance and be credited with the Alfred Roof bond "and mortgage, amounting to the sum of two thousand "three hundred and forty-three dollars and thirty-six "cents; *a credit for errors in addition to those allowed in* "*said account in the Orphans' Court in the computation of* "*interest on some of the items in the inventory, not in-* "*cluding, however, any of those which they had trans-* "*ferred or paid out; an allowance of one hundred and* "*four dollars and one cent on A. J. Rogers' debt; an* "*allowance of thirteen dollars and nine cents for a debt to*

"*Rogers & Kays; an allowance of six dollars and fifty*
"*cents for a debt of Samuel Ellett, and twenty-six dollars*
"*and eighty-four cents for a debt of John I. Riker, and*
"*that the credit in said account for error in the inventory*
"*of one thousand dollars as to the Asa Carr mortgage*
"*should be stricken out.*

"And it is further ordered and decreed that there shall
"be an allowance for the complainants' reasonable ex-
"penses in the suit in this Court, instituted by the
"Trustees of the Cory Universalist Society at Sparta
"against said complainants, but there shall be no allow-
"ance for any costs or expenses of that suit in the Court
"of Errors and Appeals.

"*It is further ordered and decreed that the cost of en-*
"*deavors to collect claims, except as to the Alfred Roof*
"*mortgage, after the account in the Orphans' Court, are not*
"*to be allowed.* * * * * * * *

"It is further ordered and decreed that by * *
" * * * * * the words 'It is my will
"and I do order that all the above-stipulated legacies and
"bequests to be paid by my executors or the survivors
"of them, to the above-named legatees, in notes or bonds
"and mortgages transferred to them, *with the respective*
"*value at the time*, by my executors or the survivors of
"them, excepting those that are not of age as stated above;
"and if there shall be an overplus after paying the stipu-
"lated legacies and debts, then I order that what remains
"to be paid or distributed to my lawful heirs,' the testa-
"tor intended a provision for the payment of those lega-
"cies to the adult legatees in notes or bonds and mort-
"gages belonging to the testator at the time of his death.
"He intended that the selection should be made by his
"executors, and that the value at which the security
"should be taken by the legatees *should be the amount due*
"*upon them at the time of transfer.* * * * * *

"It is further ordered and decreed *that the said com-*
"*plainants, as such executors, are chargeable with all the*
"*unpaid legacies in full, with interest thereon.* * * *

"It is further ordered and decreed *that the said com-*
"*plainants pay the costs of this suit.*

"It is further ordered that the matter be referred to "Thomas Anderson, one of the Masters of this Court, to "ascertain and report *the amount of credits the complain-* "*ants are entitled to for errors, in addition to those allowed* "*in said account in the Orphans' Court, in the computation* "*of interest on some of the items in the inventory, not in-* "*cluding, however, any of those which they had transferred or* "*paid out; the reasonable expenses of said complainants in* "*the suit in this Court, instituted by the Trustees of the Cory* "*Universalist Society.*"

Before discussing the errors and mistakes in said account, as stated by the surrogate, I shall call the Court's attention to some important facts in the case, the general features of the will and codicil, and a brief history of the case:

David Cory, the testator, died October 14, 1870, leaving a last will and testament, bearing date January 1, 1869, and a codicil thereto, bearing date February 17, 1870. Copies of the same are on pages 1 to 7, of the record.

The testator's principal business was that of loaning money. He was in the constant habit of demanding and taking usurious rates of interest.

The result was, that many of his obligations at the time of his death were worthless, and all, or nearly all, liable to the defence of usury, and all that could be legally collected was the sum loaned, with no interest or costs.

He died just on the eve of the great financial crisis of 1873. Prices of real and personal property began to gradually go down from 1868. Attempts were made to sustain prices after 1868, and attempts to hold on were common until the crash came in 1873, and then the tendency was rapidly downward until 1878.

General depression and stagnation pervaded the whole land. Bankruptcy stared the great mass of the people in the face. At that time the estates of almost every one, dead or alive, shrunk from 25 to 50 per cent.

The testator left him surviving Martha Cory, his widow; Job Cory, his son; Charles V. Cory, his son; Martha Morrow, his daughter; Thomas D. Cory, his son; Charlotte Cory, Zophar Cory and Samuel Cory, grandchildren of said testator, and sons and daughters of his deceased son Samuel Cory; George Roe, Francis Roe, and Mattie C. Roe, grandchildren of testator, and sons and daughter of testator's deceased daughter Eliza Roe, wife of William H. Roe, and Jane Easton, daughter of testator; Katy Roe, granddaughter of testator and daughter of testator's deceased daughter Mary Roe, his children, grandchildren and heirs-at-law.

The general features of the will are these:

By the first eight items he specifically disposes of his two farms and all his personal estate, excepting his bonds, mortgages and notes.

The one farm of about 180 acres he devised for life to his widow, at her decease to go, except a certain field of about eight or nine acres, for life, to his grandson, Frank C. Easton, with remainder to said Frank C. Easton's heirs of his body, lawfully begotten.

The other farm of 97 acres, together with the excepted field, he devised in fee to his son Job Cory.

The household goods he bequeathed, by Item 22, absolutely to his widow.

His other pesonal estate, outside of bonds, mortgages and notes, was given to his widow for life, the remainder to his said grandson, Frank C. Easton.

Easton was to pay $3,000 and interest. The $3,000 was to be a lien upon all the property until paid.

The bequest to Easton was upon *the express condition that he was to make no charge upon the testator's estate, or for any labor or services, &c.*

This specifically disposed of his two farms, and all of his personal estate, except bonds and mortgages and notes.

Then, by Items 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 19

and 21, the testator, by certain specific, demonstrative and general bequests, gives $84,500, viz.:

By Item 8 he gives to his son, Job Cory, "$12,000 in notes, bonds and mortgages, to such as my executors shall assign and deliver over to him." (Job was not one of the executors named in the will; was appointed an executor by the codicil.)

By Item 9 he gave to his son, "Thomas Cory *and his heirs*," $25,000.

By Item 10 he gave to his daughter, "Martha Morrow *and to her children*," $20,000.

By Item 11 he gave to his son, Charles Cory, $4,000.

By Item 12 he gave to his daughter, Jane Easton, $5,000, "and after her decease to her children."

By Item 13 he gave to his granddaughters, Martha and Mary Easton, each $500, together $1,000.

By Item 14 he gave to his granddaughter, Charlotte Cory, $1,000.

By Item 15 he gave to his grandsons, Zophar and Samuel Cory, $1,000 each, together $2,000.

By Item 16 he gave to his three grandchildren, George, Francis and Charlotte Roe, $12,000, share and share alike, when they shall arrive at the age of twenty-one years; provided, "that if any one should die before that time, then his or her share to go the living, *the last of these legacies named to remain in the hands of my executors, or guardians appointed for that purpose*, and *to be kept at interest for them until they shall arrive at the age above described.*"

By Item 17 he gave to his granddaughter, Katy Roe, $1,000, "*to remain in the hands of my executors or their survivors, and kept at interest for her until she shall arrive at the age of twenty-one years*, but if she should die before that time, or die without issue, then and in that case that the legacy bequeathed to her revert back to my lawful heirs."

By Item 19 he gave to his three grandsons, sons of his son Job, namely, Francis, William and Yeany, $1,500—

$500 to each, "*when they shall arrive at the age of twenty-one years*, and to be kept at interest for them by guardians appointed for that purpose."

Then follows Item 21, in these words:

"It is my will, and I do order, that all the above stipulated legacies and bequests to be paid by my executors or these" (their, evidently meant,) "survivors of them, to the above-named legatees, in notes or bonds and mortgages, transferred to them with the *respective value at the time*, by my executors, or the survivors of them, excepting those that are not of age, as stated above, and if there shall be an overplus, after paying the stipulated legacies and debts, then I order that what is to be paid or distributed to my lawful heirs."

All of the *above* legacies were to be paid *by transferring obligations*, &c., belonging to the estate, excepting only "*those that are not of age as stated above.*" Those stated above by inference as not of age, are George, Francis and Charlotte Roe, $12,000; Katy Roe, $1,000; Francis, William and Yeany Cory, $1,500; in all $14,500.

Then comes the item next after 22, the bequest for the benefit of the Trustees of Cory Universalist Society at Sparta, $12,000. This bequest was modified and changed by the codicil, the amount remaining the same.

The bequests, with this $12,000, amount to $96,500; including the bequest to the widow, the aggregate amount of the bequests are $99,188 65.

This particular bequest to the Trustees of the Cory Universalist Society has been judicially determined to be a valid charitable bequest.

By the will, George B. Beatty, James L. Munson and Frank C. Easton were appointed executors; by the codicil, Job Cory was added.

These four individuals are the appellants in this appeal now asking for relief.

Beatty and Munson, at the date of the will and codicil, were plain, uneducated farmers, having but very little

knowledge of business. They were both neighbors of the testator, and he had been most intimately acquainted with them for many years. He calls them in his will "my trusty friends." He knew them to be honest men, and he also knew precisely their abilities and their business qualifications. They were executors selected by him, with full knowledge of their qualifications and abilities. They did not seek the place.

He selected them, and to make sure of securing their acceptance of the trust, he went to see them both. He went to Beatty and told him that he had made a will and had appointed him one of his executors. Beatty very frankly told him he could not consent to act—that he had not the ability. To this the testator replied, that he had drawn the will himself; that it was very plain and simple; *all the executors had to do was to pass over the obligations and that was the end of the matter.* He read the will to Beatty and explained it to him; Beatty, impressed with the idea that all there was to do was merely to pass over the papers, and not realizing the burdens he was assuming, and feeling anxious to accommodate an old friend and neighbor, unfortunately agreed to accept the appointment and trust, and its burdens, then not dreamed of. The testator left the will with Beatty for safe keeping and went away happy in having secured the promise of his "trusty friend" to accept.

He, at sometime, conceived the idea, perhaps suggested by Beatty, that he had better see his other "trusty friend," as he calls him in his will, James L. Munson, and see whether he would act as an executor. Thereupon he got the will from the possession of Mr. Beatty and went with it to Munson, and told him what he had done and what he wanted him to do. Munson, like Beatty, feeling his incapacity, said, "No, you must not ask me to act; it is too big a job for me; there will, in all probability, be a good deal of litigation concerning the estate." "Oh, no," the testator replied, "There can be none; I drew the will—it is plain and simple;" and then explained the will to him and said, "All the execu-

tors have to do is to pass over the bonds and mortgages and notes to the legatees, and that is the end of the matter." Munson, like Beatty, was struck with the idea that the business was simple, and like Beatty, after being importuned by the testator, agreed to act as one of the executors. At this time there were but three executors named, Beatty, Munson and Frank C. Easton.

The testator knew Easton better than any other man. He was of his own blood—his grandson. He had lived with him from boyhood and under his tutorage for many years. He had more education than either of the others, yet the testator seemed to think his head was not quite level. He had confidence in him, and yet he seemed to lack confidence. He made him his executor and yet he was unwilling to give Easton the absolute control of the farm devised to him—gave him but a life estate—the remainder to his children; in fact he really acted rather cruelly towards him, for he required Easton to pay $3,000 in order to get even that. He gave Easton the farm, rated at a fair value at about $8,000, life estate in it about $1,800, personal property, providing the widow did not consume it, or saw fit from a lack of knowledge of her right, to pass it over to him.

But the gift was upon the condition that Easton was to give up his claim of about $3,000 that he held against the estate, and in addition pay into the estate $3,000, making it a lien on the farm. In fact it was no gift at all. Easton could not have sold to any living man from the day of David Cory's death, his interest in said estate for the $3,000, or any other sum approaching it.

After the testator had made his will he left it in the possession of Mr. Beatty for safe keeping, and after this he made a codicil, by which he made Job Cory, his son, one of his executors. He knew him well, too; he knew his qualifications and his abilities; he knew him as he did Beatty and the others, to be honest, but knew that he lacked business qualifications.

Here, then, are the four executors chosen by Mr. Cory. Beatty was the elder man and had at one time been a

justice of the peace, and was the leading and controlling spirit in the conduct of the business of the estate. Munson came next in years, and then Cory and Easton. They were all honest men, meaning to do what is right; plain farmers, with but little business knowledge, and had had no knowledge with regard to the settlement of estates, or the law in relation thereto; Easton really but a beardless boy.

Here, then, were four men, perhaps entirely incompetent to discharge the duties that were imposed upon them, in a measure forced upon them by Mr. Cory; and in saying this I desire to add that it is said with no disrespect to these gentlemen, because I know them to be, as the evidence in the case shows, high-minded, honorable gentlemen—men of the strictest integrity. But what I do allude to is their business qualifications to take charge of this large and complicated estate. Mr. Cory, however, selected them; he knew their ability, and he thought differently from me, and in selecting them to fill so responsible a position he did that which he had a right to do and which no man has any right to find fault with. We have no right to demand from these executors more than they had the natural ability to perform, all of which was known to the testator at the time they were selected.

David Cory died October 14th, 1870. The will was proved at the end of ten days, and letters of administration were granted to these four executors, and they at once commenced to act, making an inventory which bears date October 26th, 1870. (*Record*, pp. 8 to 21.)

The inventory was made by including all obligations of every kind and nature, good and bad, and amounted to $108,111.92, and was filed with the surrogate. At the instance of the surrogate, a rule to limit creditors was taken.

Mr. Beatty had learned from the surrogate that an account should be stated at the end of a year, and that two months' previous notice must be given of such settle-

ment. All the obligations, or nearly all of them, were due—past due.

Things went on, they receiving such moneys as were offered during the first year, quite a large amount. They had nothing to do but to take the money as it was offered, being due.

Some time in the following fall they met to make a division among the legatees. This was before any account had been stated by the surrogate. They met and set apart to Martha Morrow, her legacy of $20,000, in obligations and a small amount of cash. The same with Thomas D. Cory, $25,000, and I think they paid one other, Mrs. Easton, the executors believing that there were ample funds to pay all the bequests in full, and these three were paid before the end of the year. Sometime in November George B. Beatty and Frank C. Easton, two of the executors, went to Charles Roe, then surrogate of the county of Sussex, to have stated what they say they intended to be a partial account, simply ascertaining the condition of the estate and complying with the law.

I ought to have stated that in the inventory mistakes were made. They made the inventory themselves, without the advice of counsel, thereby hoping to save money to the estate, and so with regard to stating the account. An account was stated by the surrogate for them on or about the tenth day of November, 1871, and as the account was stated it showed assets enough to pay all the legacies and a balance of $6,299.93 besides. They then paid a number of other legacies in full. Mr. Cory and Mr. Munson had nothing to do with the statement of the account in any way; they were not there, and had nothing to do with it, and Beatty and Easton had no idea of making what seems to have been a joint and final account. The surrogate, in stating the account, charged them with all the obligations on hand, as cash in hand. Following on they paid other legatees; Job Cory's legacy was set off at the same time, but not received until some time afterwards; the same obligations set off to him were

afterwards taken by him. On February 5, 1872, they paid Zophar Cory his legacy of $1,000 in cash. May 18, 1872, they paid to Job Cory his legacy of $12,000 in obligations and some cash. April 18th, 1878, they paid to George Roe, one of the infants, having come of age, his legacy of $4,000 and interest, part in obligations and part in cash. March 27th, 1873, they paid Samuel Cory his legacy of $1,000 in cash. January 24th, 1872, they paid Francis M. Cory his legacy of $500 in cash. August 14th, 1875, they paid William L. Cory, then of age, his legacy of $500 and interest. They had paid to Frank Roe, one of the children of Eliza Roe, a part of his legacy of $4,000—$1,823, the first payment being made March 21st, 1877, $723, and the other April 21st, 1877, $1,100.

With regard to the $12,000 bequest to the Trustees of the Cory Universalist Society at Sparta, the executors were advised by their counsel not to pay that until a construction was put upon the will by the Chancellor. In 1873, the Trustees of the Cory Universalist Society filed a bill against the executors, claiming payment of the said legacy. Answers were filed by the said executors—proofs were taken and the case was heard December 23d, 1875, and an opinion was given November 25th, 1876. On March 12th, 1878, a decree was made in said case. About that time the executors had found out that there was an insufficiency of assets, and an investigation was made into the condition of the estate, *and then for the first time they knew the fact that there was not at that time, and never had been, sufficient funds belonging to the estate to pay the bequests in full.*

Following this decree the executors filed the bill in this case, setting up the facts in detail, (I have given them only briefly,) and asked the aid of the Court in the premises.

I now desire to call your Honor's attention to the true condition of the estate on the 26th of October, 1870, the date of the inventory, and also to its condition on the

5th of December, 1883, at the close of the evidence in the case.

CONDITION OF ESTATE, DECEMBER 5, 1883.

I refer first to the condition of the estate on December 5, 1883, (which is shown by Schedule K, Chancery brief, Book No. 4, pp. 90 to 111,) because this statement shows its exact condition, as it has been managed and administered by said executors. It shows their actual receipts, payments and disbursements, and the actual balance in their hands at that date. It shows a deficit of $21,351.48.

The following is a copy of the balance sheet, p. 111:

(*E.*)

BALANCE SHEET.

Balance Sheet, December 5, 1883.

LIABILITIES.

Legacies to pay, balance.....		$33,542 67
ASSETS.		
In hands of all of the executors, p. 108.....	00	
Beatty, Munson and Cory, p. 108.	2,747 67	
F. C. Easton, p. 108.....	3,344 91	
Job Cory, p. 108.....	4,609 29	
G. B. Beatty, p. 108.....	282 66	
J. L. Munson, p. 108.....	46 40	
	$11,030 93	
		$11,030 93
E. C. Easton, balance on $3,000 item.....		1,160 26
Uncollectible obligations, no value,		00
		$12,191 19
Deficit, December 5, 1883.....		21,351 48
		$33,542 67

This Schedule K was made by me from the exhibits and evidence in the case and shows the exact condition of the estate. I give evidence as an expert—*Record*, pp. 304 to 337, 329 to 393, 528 to 530; cross, 469 to

481—and then made up as there shown a complete statement of all the receipts, payments and disbursements of said executors; and also as to the errors and mistakes in the account stated by the surrogate. Schedule K is a summary of and based upon Schedules A, B, C, D, E, F, G, H, I, and J, on pp. 1 to 89, Chancery brief, Book No. 4.

Schedule A, p. 1, is made up from defendants' Exhibit No. 2, and the evidence in the case, and consists of all the items in the inventory, the amount at which they were inventoried, principal and interest, the receipts of principal and interest and by whom received, with dates of receipts, the accumulation of interest and to whom the obligations were transferred, and the amount due thereon at the time of the transfer. I might say here with regard to Exhibit No. 2, that when I took charge of the matter to make an investigation I found the accounts in such a condition that the only way I could get at the exact truth was by taking each item in the inventory and each item of their receipts, and opening an account in a ledger as to each. Both were put in evidence by the defendants, and this is the same thing except completed from the evidence in the case.

Schedule B, on page 42, which is the receipt of items not in the inventory, is made up in precisely the same manner as the other.

Schedule C, on page 48, loans made by the executors, when made and receipts, &c. Schedule D, on page 53, interest received by them on loans. Schedule E, page 54, is a schedule of bequests amounting to $99,188.65. Schedule F, on page 55, gives payment of legacies just as they were paid, with reference to pages in the record as to the evidence bearing on each of these subjects. Schedule G, on page 62, is of the investments, showing the investments at the decease of the testator, October 14, 1874, and at the end of each succeeding six months, and also the amount due the infant legatees, and all the legatees at the said dates with the principal sums. From October 26, 1870, to April 14, 1871, $3,990.43. The

next is from April 14, to October 14, 1871, $51,837.82. Following are the receipts during each six months, ending on page 65.

On page 65, under heading of (*b*), is the summary of the receipts, giving the amounts for each six months from April 14th, 1871, to October 14th, 1883.

On page 66, (*c*), is a summary of loans, and on page 67, (*d*), dates of loans, and on same page (*e*), investments, various dates; and after the investments, there are the obligations on hand and remaining from what was in the hands of the testator at his death, also including loans that the executors made, giving the amount on hand at the time of the various investments.

On page 70, (*f*), is a summary of payment of legacies, the dates and amounts, and on the same page (*g*), is legacies unpaid, various dates, running up to the present time. On page 71, (*i*), is a balance sheet of investments and unpaid legacies, principal sums, made up from (*e*), (*f*) and (*g*).

On page 73, Schedule H, is "Increase of interest over inventory on certain obligations." That is made up to show the errors made by the surrogate, and is made here in detail to show that he has made errors.

On page 75, (*aa*), is a synopsis of the obligations, notes, bonds and mortgages transferred to Martha Morrow in paying her legacy of $20,000, giving the amounts as transferred, the amounts as inventoried, and the interest as transferred.

On page 76, is increase of interest on obligations transferred to Thomas Cory, with the same idea, to show the mistake made by the surrogate.

On page 80, (*bb*), is transfer of obligations to Thomas D. Cory, on the same system, and on page 81, (*c*), is increase of interest on obligations transferred to Jane Easton, and on the same page, (*cc*), the obligations transferred to her.

On page 84, Schedule I, the amount of taxes paid on assets of the estate, amounting to $2,420.29, and on what is known as the J. W. Ingersoll farm, $248.08.

On page 85, Schedule J, "J. W. Ingersoll Farm." At the time of Mr. Cory's death he held a bond and mortgage on a farm owned by J. W. Ingersoll, of $4,000. The title to it changed hands, and in order to save the property a bill was filed and an injunction secured and sale had, and the property was bought in by the executors for the benefit of the estate, and here is a summary of receipts and payments, showing a heavy loss in the purchase of the property. On page 87, is a summary of the receipts and payments. On page 89, is the substance of a record search on the same farm, showing the dates of certain conveyances, the consideration, &c.

On page 112, is Schedule L, which is the cash balance in each of the executors' hands at the various dates; first, all of the executors; second, three of the executors; and third, each one of the individual executors.

CONDITION OF THE ESTATE OCTOBER 26, 1870.

I now ask the Court's especial attention to the condition of said estate on the 26th day of October, 1870, the date of the inventory.

A few figures will give a general idea. Take as a basis the inventory as made.....		$108,111 92
Add items—balance of—not inventoried.....		4,693 02
		$112,804 94
From this amount deduct,		
1st. Obvious errors in inventory.....	$3,593 13	
2d. Obligations obviously worthless.....	3,145 81	
3d. Specific bequest of chattels to widow, included in the inventory.....	2,688 65	
4th. Debts of that date, as since ascertained; commissions as allowed by the surrogate, and necessary expenses of closing said estate.....	8,000 00	
	17,427 59	$17,427 59
Face value.....		$95,377 35

Face value, $95,377.35, while the legacies, outside of that to the widow, amounted to $96,500.

The undisputed evidence shows that the intrinsic value of the assets was at least 25 per cent. below their face value—25 per cent. equals $32,844.34, and this deducted leaves the intrinsic value of the estate at only $71,533.01.

By the terms of the will, however, the adult legatees were to be paid in obligations at their respective value, at the time of transfer, and, while in my opinion, they were not bound to take them at anything above their value, yet in point of fact, about $59,733.32 of said obligations were passed over at their face value, and therefore, taking into consideration this fact, and looking back now at the condition of said estate on October 26, 1870, what was the condition thus considered, rating the debts then existing, as since ascertained? This condition is shown by Schedule M, Chancery brief, Book No. 4, pp. 115 to 121.

It shows an actual deficiency of $4,638.40, including the $3,000 item due from F. C. Easton, then present value $2,000, and a deficiency of $6,638.40, excluding it. If commissions were allowed at 5 per cent., which the statute permits, they would have amounted to $4,500, rating the estate at $90,000—$2,117.97 in addition to the surrogate's allowance, which would have increased the deficiency to $6,756.37, or to $8,756.37. This schedule does not show the exact value of the assets as they turned out, but shows their condition then, as they should have been valued by prudent men with the knowledge then at hand; under the peculiar circumstances and depression they turned out much worse.

The following is the balance sheet in this schedule—p. 121:

OCTOBER 26, 1870.

Balance Sheet.

Inventory		$108.111 92
Deduct errors in inventory, Class No. 1		3,593 13
		$104,518 79
Deduct errors in inventory, Class No. 2. Obligations and cash items that never came to hands of, &c		7,371 13
		$97,147 66
Deduct notes uncollectible, absolutely worthless, No. 3		3,145 81
		$94,001 85
Deduct amounts of portions of, uncollectible, No. 4		5,857 65
		$88,144 20
Add assets received, not inventoried, No. 5		12,064 15
		$100,208 35
Add net amount due from F. C. Easton, per item 6 of will, No. 6		2,000 00
		$102,208 35
Deduct—		
Debts, No. 7	$2,553 57	
Commissions, No. 8	2,382 03	
Taxes 1871, No. 9	722 50	
Expenses closing estate, estimate very low	2,000 00	
	$7,658 10	7,658 10
Net assets		$94,550 25
		$99,188 65
Legacies to pay		94,550 25
Net assets		
		$4,638 40
Deficit Oct. 26, 1870		

Deficit, leaving amount due from F. C. Easton out, $6,638.40.

It will be seen by an examination as to "deductions," "obvious errors," p. 115, Ch. brief, Sched. M, $3,593.13, that the surrogate made an allowance, except one item, T. Southard, $22.23; that as to "uncollectible" notes, &c., $3,145.81, p. 116, the surrogate made allowance for all except two items, S. Chidister, $7.29, and C. Galliger, $28.89, pp. 119 and 120, and that as to "debts," &c., $2,553.57; the surrogate made allowance—(not all at proper amounts, however)—except the items on p. 120 as "due T. Kays," costs.

Additional Debts.

The statement just given, same as Ch. brief, pp. 119, 120, does not include all the debts existing at testator's death. Since making that statement, I find that I have left out of it quite a number of items, amounting to $1,116.84, viz.:

1872, Feb. 19, Samuel Ellett.....	$6 50
Paid by F. C. Easton, (Ex. 171, Ch. brief, p. 101.)	
1872, July 5, John I. Riker.....	26 84
Paid by G. B. Beatty, (Ex. 274, Ch. brief, p. 107.)	
1875, Aug. 14, J. B. Boss.....	45 50
Paid by G. B. Beatty, (Ch. brief, p. 107.)	
1870, Dec. 31, T. Kays.....	343 40
His account against testator, at his decease, services, costs and disbursements. (See Ex. 64, copy Rec. pp. 559, 560,) in ev. pp. 176, 178, T. Kays ev. 304, l. 33.	
D. Woodruff, claim against estate at death of testator.....	694 60
Proof: valid claim; Woodruff, however, failed to present same under oath, retained the $100 in his hands. (same item charged to executors by surrogate,) as he had the right to do, and gave executors his receipt for his claim against estate.	
(See Ex. 88¾; F. C. Easton's ev., p. 205, ll. 11 to 40; p. 206, ll. 1 to 4. T. Kays' ev., p. 309, ll. 37 to 40; p. 310, ll 1 to 4.)	
	$1,116 84

These debts would increase the deficiency, $1,116.84.

On page 122, Ch. brief, is following balance sheet, showing the net cash value of the estate at testator's death.

October 26, 1870:

BALANCE SHEET,

Showing Net Cash Value of the Estate.

Inventory		$108,111 92
Deduct errors in inventory, Class No. 1		3,593 13
		104,518 79
Deduct errors in inventory, Class No. 2. Obligations and cash items that never came to hands of, &c		7,371 13
		97,147 66
Add assets received, &c, not inventoried, No. 5		12,064 15
		109,211 81
Add net cash value of the payment by F. C. Easton, No. 6		2,000 00
Face value of all assets		111,211 81
Deduct obligations obviously uncollectible, absolutely worthless		3,145 81
		108,066 00
Deduct specific legacy to widow, (Record, 21 and 25,) (Exs. 74 and 75)		2,688 65
		105,377 45
Above worth net cash 75 per cent. only, hence deduct 25 per cent		26,344 26
Intrinsic cash value of assets October 26, 1870		79,033 19
From this deduct debts, No. 7	$2,553 57	
Commissions, No. 8	2,382 03	
Taxes, 1871, No. 9	722 50	
Expenses of administration, estimate very low	2,000 00	
	7,658 10	7,658 10
Net cash value of estate, October 26, 1870.		71,375 09

This balance sheet should be corrected by adding to the indebtedness the sum of $1,116.84 before mentioned.

The balance sheet in Chancery brief, page 121—(copy in this brief, page 20,) treats the estate, not at its exact cash value, but rates everything that was transferred at what it was transferred.

Thus it is shown that the net cash value of the whole estate on October 26, 1870, was only $70,928.85, ($71,395.09—$422.24=$70,928.85,) while the legacies to pay amounted to $96,500.

On page 123, Chancery brief, is a statement of the cash value of the legacies October 26, 1870.

On the same page are the cash legacies, and the cash value of each, rating all as payable in cash and of equal priority. On page 124, same book, is the cash value of the unpaid legacies, on above basis, December 5, 1883—amount then due legatees, $23,291.10.

It will be observed that there is a very large deficit at this time, and a very considerable deficit at the death of the testator. The principal causes leading up to this large deficit are, first, the bequests in excess of the assets; second, the drafting of the will and codicil by the testator; and third, the selection of his executors—the selection of executors not well qualified to discharge the duties thrown upon them, the settlement of so large and so complicated an estate, and under such peculiar circumstances as surrounded this one; and fourth, the verbal instructions given by the testator. The executors are honest and well-meaning men, and were misled by the testator. He especially instructed two of them as to the construction of the will and their duties under it, and right here I would call your Honors' attention to the evidence of Mr. George B. Beatty, on page 537 of the record:

"*Q* Did you know that you were to be an executor of David Cory's estate prior to his death?

"*A* I did.

"*Q* How?

"*A* David Cory in his lifetime brought the will in question to me and read it to me, and left it with me; he afterwards handed me the codicil in question; at the

time Mr. Cory left the will with me I objected to acting as executor, telling him I did not think I was comptent; he replied that any man could do it; that he had drawn the will himself and all there was to do was to simply pass the papers over; after he had read the will over and explained it to me I consented to act; he afterwards took the will from my possession and left it with Mr. Munson."

And also, to the evidence of James L. Munson on the same point, on page 539:

"*Q* Did you know you were to be one of the executors of David Cory's estate prior to his death?

"*A* Yes, sir.

"*Q* How?

"*A* He told me so; he brought the will in question to me and wanted me to act as one of the executors; I objected to it; I said it was a great big estate and that perhaps there would be a great deal of litigation, and that I didn't want to undertake it; he replied that he had drawn the will himself—that it was very simple; he explained the will to me and said that we would not have to collect a dollar; all we would have to do was to pass over the papers; I then consented to act; he left the will with me, open, for me to read."

I say, that they were misled, taking Mr. Cory's construction of the will and his idea of it in the commencement. They did not ask the advice of counsel; they honestly believed that it was their duty to implicitly obey the instructions of the testator.

Then, fifth, the inherent condition of the assets; almost every obligation belonging to the estate was subject to the defense of usury; all that could be recovered was the sum loaned only. Another thing complicated matters, and that was that they acted with too much haste.

The inherent condition of the estate was, that the obligations were not only open to the defense of usury, but all the loans were made during the inflated times, from 1863 to 1870, most of them during the highest rated values, from 1867 to 1869.

Then came the depression—the crisis of 1873. The estate could not have been closed by the terms of the will before the crisis came.

Payments by obligations were offered to nearly all of

the legatees, and refused; many of the obligations were entirely worthless.

The executors could not force the transfer, and the downward tendency begun in 1870, culminated in 1873, in Sussex county, to the lowest point, perhaps, in 1875 and 1876. There was a vast difference between the face value of these obligations and their intrinsic value.

With regard to the depreciations, I refer the Court to the evidence of James L. Munson, page 448; George B. Beatty, page 454; Job Cory, page 563; Frank C. Easton, pages 441 and 493; Thomas Kays, pages 478 and 479.

I also refer the Court to the evidence in the case showing the loss on the obligations transferred to certain legatees, the obligations to Martha Morrow and Thomas D. Cory and others, showing that the loss on the obligations transferred was at least 25 per cent., and in some cases, Job Cory, 40 per cent.

I refer, first, to the evidence of Frank C. Easton, on page 219; Job Cory's evidence, pages 251, 252, 254, 256; he swears that he realized less than 60 per cent. on the obligations transferred to him.

Also, on the same point, James L. Munson's evidence, page 285; Job Cory, page 438; and Thomas Kays, page 325.

The item of taxes was another matter leading up to the deficiency. Also, costs and expenses of litigation, both with regard to the collection of obligations and with regard to the suit with the Trustees of the Cory Universalist Society.

One-fifth of this whole estate was in my hands as attorney of the testator at the time of his death for collection; this is shown by my evidence, amounting to $17,573.27. Record, page 305, l. 3.

I mention these facts to show the nature of the obligations of which the estate was made up—that more than one-fifth of the whole estate was in the hands of his attorney at the time of his death to collect.

Another matter was the errors in the inventory. The

executors made up the inventory from the papers as they came to their hands, and included everything, good, bad and indifferent. They had knowledge at the time with regard to the worthlessness of a number of the obligations, but for some reason they put all in, and swelled the amount up with quite a large number of obligations that were perfectly worthless; one bond and mortgage of Alfred Roof, which was in my hands at the time of his death. A bill had been filed in this Court by Mr. Roof to have the bond and mortgage surrendered, by claiming that it had been obtained by fraud, it having been given to secure notes given by Roof in the sale of a patent brake in our county, and he alleged that the man from whom Mr. Cory had received it had notice of it at the time. It resulted in very serious litigation, and in the end the estate got about enough to pay expenses, and hardly that.

Then another thing that aided in running up the deficit, was the failure of William H. Roe, the guardian of the children of Eliza Roe, to whom was devised $12,000, to accept obligations amounting to $12,000 in payment of that legacy. They were selected at the time that the other selections were made, tendered to him and he refused to take them unless they were guaranteed. The executors, following their own judgment, thought he was bound to take them and held on to them.

Fraud and Mistake.

I now come to the two main questions in the case, fraud and mistake, either of which, if proven, gave the Court below power to open said account and give full relief.

The Orphans' Court has this authority. Rev., page 775, Sec. 108. Chancery has concurrent jurisdiction.

King vs. *Berry's Exrs.*, 2 Gr. Ch. 44.
Van Mater vs. *Sickles*, 1 Stock 483.
Fry vs. *Demorest*, 1 C. E. Gr. 236.
Maloy vs. *Craig*, 2 McCarter, 73.
Youmans vs. *Youmans*, 11 C. E. Gr. 149.

Where matters are complicated, equity assumes exclusive jurisdiction.

Brown vs. *Edsall*, 1 Stock 256.

Seymour vs. *Long Dock*, 5 C. E. Gr. 396.

The Court of Chancery has original jurisdiction, and is not deprived of such jurisdiction by the statute conferring similar jurisdiction upon the other courts. *Fry* vs. *Demorest*, 1 C. E. Gr., 236. *Salter* vs. *Williamson*, 1 Gr. Ch. 480.

Prior to the statute a court of equity had the right to correct a mistake in the accounts of executors after final settlement. *Black* vs. *Whitall*, 1 Stock. 572; particularly 584.

MISTAKES.

I shall discuss the question of mistakes first. For convenience I shall divide the mistakes into two classes: *First*, mistakes as to items contained in the account, and also those which by mistake were omitted therefrom; and *second*, mistakes as to the kind of account stated, and also mistakes in charging the executors with the obligations uncollected as cash in hand.

FIRST.

Our position as to the first class of mistakes is that even if the Court below was right, in holding that all the executors were present and intended a final joint account, and also deliberately intended to be charged with the obligations on hand and uncollected as cash—deliberately intended to guarantee the estate to the legatees—still the said account should have been opened on account of the numerous errors and mistakes which the undisputed evidence in the case shows it contained.

And now to an analysis of the errors and mistakes in said account.

I have arranged them in tabulated form. Underneath each item, or class of items, reference is made to the proof in the case bearing on the same. I dispose of the debit side of said account first, and in two columns; first, "too much;" and second, "not enough;" and the credit side, first column, "not enough;" and the second, "too much."

ERRORS AND MISTAKES IN ACCOUNT STATED BY CHAS. ROE, SURROGATE, NOV. 10, 1871.

DEBIT SIDE.

		Too much.	Not enough
No. 1.	Interest accumulated on obligations transferred to Martha Morrow in excess of inventory,	$248 82	
	Proof. Obligations transferred. (Ex. No. 8, Record, p. 22.) Amount charged in said acct. as accumulated, $1,254,87. (Record, p. 24, l. 35.) Actually accumulated in excess of intory, $1,006.05. (Ch. brief; Schedule H, pp. 73 to 75.) $1,254.87–$1,006.05=$248.82.		
No. 2.	Interest thus accumulated on obliga. transferred to T. D. Cory.....		$18 10
	Proof. Obligations transferred. (Ex. 9, Rec., pp. 22 to 23.) Amt. charged, $1,428.57. (Rec., p. 24, l. 38.) Actually accumulated, &c., $1,446.67. (Ch. brief, Sch. H, pp. 76 to 79.)		
No. 2*a*.	Interest thus accumulated on obligations transferred to Jane Easton in excess of inventory,		137 40
	Not in account. (Ch. brief, Schedule H, p. 81.)		
No. 3.	Interest received by F. C. Easton in excess of inventory,		238 97
	Same item in acct., $726.50; (Rec., p. 25.) Actual amount, $965.47; (Schedule N, end of this brief.)		
No. 4.	Interest received by G. B. Beatty in excess of inventory,	65 75	
	Same item in acct., $384.04; (Rec., p. 25.) Actual amount, $318.29; (Schedule O, end of this brief.)		
No. 5.	Interest rec'd by Job Cory in excess of inventory.....		382 44
	Same item *not* in the account, (Rec., pp. 24 and 25.) Actual amount, $382.44; (Schedule P, end of this brief.)		

		Too much.	Not enough
No. 6.	Interest received by all the executors in excess of inventory.....		158 89
	Same item *not* in account, (Rec., pp. 24 and 25.) Actual amount, $158.89; (Schedule Q, end of this brief.)		
No. 7.	Accumulation of interest on bonds and notes in excess of inventory.....	1,014 86	
	Same item in acct., $2,635.01; (Rec., p. 25.) Actual amount, $1,620.15; (Schedule R, end of this brief.)		
No. 8.	Asa Carr, B. and M.....	1,000 00	
	Proof. Chd. in account as "Error on B. and M. of Asa Carr, appraised at $2,000, which was $3.000." (Rec., p 25, ll. 1 to 3.)		
	No error as to amount in inventory; should have been credited with the whole amt. in inventory, $2,134.09, (Rec., p. 15,) as never having come to their hands; was collected by T. Kays during the lifetime of testator.		
	Proof. (T. Kays' evidence, pp. 305, 306. Ex. 64, copy Rec., pp. 559, 560; Ex. 168, copy Rec., p. 561. Evidence J. Cory, pp. 233 and 234; evidence F. C. Easton, p. 192.)		
No. 9.	D. Cory *vs.* Edward Temple; judgment, N. J. S. Ct.....		2,288 24
	Not inventoried; not in said account, and not noticed by the Chancellor		
	Proof. (Ch. brief, Schedule B, p. 45, and reference there to evidence of T. Kays, Rec., pp. 311, 319 and 334.)		
No. 10.	D. Cory *vs.* J. W. Van Blarcom, B. and M.....		663 96
	Not inventoried; not in said account, and not noticed by the Chancellor.		

		Too much.	Not enough
	Proof. (Ch. brief, Schedule B, p. 46; T. Kays' evidence, p. 334.)		
No. 11.	Benj. Williams, 3 cows....		128 40
	Not inventoried; not in said account, and not noticed by Chancellor.		
	Proof. (Ch. brief, Schedule B, p. 47; F. C. Easton's evidence, p. 156.)		
No. 12.	C. V. Cory; interest charged to.....		129 63
	Not inventoried; nor in account; (Ch. brief, Schedule F, p. 58, and evidence there referred to.)		
	Interest and costs in T. Kays' hands at date of account in following cases:		
	D. Cory *vs.* Tim. Southard, B. and M.		
No. 13.	Interest, less than inventory,	22 23	
" 14.	Costs.....		84 43
	Proof. (Ch. brief, Schedule A, p. 35, and evidence there referred to; Rec., p. 16, Inv.; T. Kays' evidence, 334.)		
	D. Cory *vs.* Wm. McDeed, B. and M.		
No. 15.	Interest, in excess of inventory.....		134 38
" 16.	Costs.....		87 03
	Proof. (Ch. brief, Schedule A, p. 24, and reference there. Int. col., $533.38; inv., (Rec., p. 15,) $399, equals $134.00; (T. Kays' evidence, p. 335.)		
	D. Cory *vs.* Levi Morris, *et al.*, note.		
No. 17.	Prin., less than inventory..	134 00	
" 18.	Interest, less than inventory,	63 00	
" 19.	Interest, over.....		19 90
" 20.	Costs.....		9 82
	Inv. prin., $600; interest $63; usury pleaded and proved, $134; recovery, $466; no costs. Col. July 31, 1871, prior to date of account.		

		Too much.	Not enough
	Proof. (Ch. brief, Schedule A, p. 25, and reference there.) D. Cory *vs.* E. Depue, note.		
No. 21.	Interest, less than inventory,	3 99	
" 22.	Costs.....		35 08
	Proof. (Ch. brief, Schedule A, p. 11, and reference there to evidence.) Col. July 31, 1871, prior to account. D. Cory *vs.* Uz Van Auken, note.		
No. 23.	Interest, in excess.....		26 42
" 24.	Costs.....		38 69
	Col. August 18, 1871; (Ch. brief, Schedule A, p. 38, and reference.) D. Cory *vs.* J. W. Longcor, B. and M.		
No. 25.	Interest, in excess.....		8 41
" 26.	Costs.....		106 47
" 27.	Costs, execution.....		82 75
	(Ch. brief, Schedule A, p. 22.)		
No. 28.	D. Woodruff.....	100 00	
	Charge in account, (Rec. p. 25): "On notes in D. Woodruff's hands, and N. Patterson, and Thos. Anderson, not appraised, $100." Never received by executors. Woodruff had an account ag'st testator, exceeding this amount. Proof. (Ex. No. 88¾; F. C. Easton's evidence, pp. 205 and 206; T. Kays' pp. 309 and 310.)		
	Obligations not inventoried, in hands of T. Kays at testator's death, and received by executors Dec. 31, 1870, subsequent to inventory, in settlement by Cory and Easton, to wit:		
No. 29.	ASA CARR, B. and M., dated June 1, 1870.....		3,000 00
No. 30.	James G. Fitts, B. and M., dated July 2, 1870.....		3,500 00
No. 31.	Geo. W. Greer, note, dated Sept. 1, 1870		500 00

		Too much.	Not enough
No. 32.	T. Kays, check, dated Dec. 31, 1870.....		54 45
	The testator at his death held a number of receipts, for obligations to collect and for money to loan; and—one $2,000 cash to loan—one do. $750; one for note against Wm. Snyder, Linn & Van Deren, balance principal, $1,157.30; one for B. and M., by G. Post, principal, $1,000, and one for B. and M., by Asa Carr, $2,000 principal. These obligations were collected in lifetime of testator, and new loans made on the obligations here charged to executors. The inventory was made from said receipts.		
	Proof. (T. Kays' evidence, p. 304, ll. 34 to 40; the itemized bill, there referred to; Ex. 64 will be found—copy—on Rec., pp. 559 and 560; see also T. Kays' evidence, p. 305, ll. 28 to 40, and p. 306, ll. 1 to 11; see also T. Kays' evidence, p. 306, ll. 20 to 24. The memorandum there referred to as Ex. 168, will be found—copy of it, on p. 561.		
	F. C. Easton's evidence, to same effect, p. 192, ll. 19 to 40, p. 193, ll. 1 to 6; also evidence Job Cory, p. 232, ll. 38 to 40, p. 233 and p. 234, ll. 1 to 19.)		
	Costs and interest on collection, D. Cory *vs.* G. Post.		
No. 33.	Costs.....		110 57
" 34.	Interest on.....		2 26
	(In T. Kays' bill, Ex. 64—copy, pp. 559 and 560.)		
	E. Temple—		
No. 35.	Received, dividend on note of $50, by F. C. Easton, Nov. 1, 1871.....		11 00
	Note not inventoried; given in payment of usury. (Ch. brief, Schedule B, p. 45.)		

		Too much.	Not enough
No. 36.	J. W. Van Blarcom, B. and M.....		404 08
	Not owned by testator; not inventoried. It was a prior mortgage, and purchased by executors April 8, 1871, to protect the $500 B. and M. owned by estate. (Ch. brief, Schedule B, p. 46.)		
		$2,552 65	
			$12,362 07

CREDIT SIDE.

		Not enough.	Too much.
No. 1.	Henry Whitaker, B. and M.,	$0 10	
	Appraised at - $3,122 50		
	Right amount, - 1,040.83		
	$2,081.77		
	Cr. in account, 2,081.67		
	Error, - - .10		
	(Ch. brief, Schedule A, p. 39; Rec., p. 13, and p. 25.)		
No. 2.	Mahlon Goble, B. and M...	13 27	
	Inv. principal, $2,100.00		
	Interest, - - 85.75		
	$2,185.75		
	Error in principal, 325.48		
	Interest on - - 13.27		
	$338.75		
	Cr. in account, 325.48		
	Error, - 13.27		
	(Ch. brief, Schedule A, p. 14; Rec., p. 13, and p. 26.)		
	Bonds and notes, of no value and partial value.		
No. 3.	S. Chidester, note, invent'd,	6 29	
" 4.	G. Galligher, note, invent'd,	28 99	
" 5.	Owen Hughes, B. and M., inventoried, principal.....	500 00	
No. 6.	J. W. Ingersoll, B. and M., principal.....	4,000 00	

		Not enough.	Too much
No. 7.	George W. Greer, note, prin.	500 00	
	(Ch. brief, Schedule K, p. 109); all uncollectible.		
	(Evidence F. C. Easton, pp. 224 to 226; Job Cory's evidence, pp. 257 and 258; G. B. Beatty's evidence, p. 279, ll. 19 to 23.)		
	Will discuss more fully hereafter the last three, Hughes, Ingersoll and Greer.		
	The executors should have been credited with the following obligations and cash items inventoried, that never came to their hands; amount, $7,371.13, *viz.:*		
No. 8.	Money in T. Kays' hands to loan out, per receipt	2,000 00	
No. 9.	Interest on	43 76	
" 10.	Money in T. Kays' hands, per receipt	750 00	
No. 11.	Interest	8 75	
No. 12.	Wm. Snyder, Linn and Van Deren, note	1,157 30	
No. 13.	Interest	85 23	
" 14.	G. Post, B. and M., prin	1,000 00	
" 15.	Interest	192 00	
" 16.	Asa Carr, B. and M., prin	2,000 00	
" 17.	Interest	134 09	
	Proof. (T. Kays' evidence, pp. 305 and 306; Ex. 64, copy Rec., pp. 559 and 560; Ex. 168, copy, p. 561; evidence of Job Cory, pp. 233 and 234; evidence F. C. Easton, p. 192.)		
No. 18.	J. H. Shuman, bill		4 25
	Paid at $160.50, by G. B. Beatty; Cr. in acct. at $155.25; error, $4.25; (Ch. brief, Sched. K, p. 106; Rec., p. 27.)		
No. 19.	Taxes of 1870		161 40
	Same item in account twice, (Rec., pp. 26, 27.) Paid by Job Cory, (Ch. brief, Schedule K, p. 103.)		
	Levi Morris, *et al.*, note.		
No. 20.	Principal	134 00	

		Not enough.	Too much
No. 21.	Interest.....	63 00	
	Inventoried prin., $600.00 Interest, - - - 63.00 Collected by T. Kays, July 31, 1871; usury pleaded and proved; recovery $466; (Ch. brief, Schedule A, p. 25, and reference there.)		
	Due to T. Kays on account from testator at his death, and paid by executors Dec. 31, 1870, (per Ex. 64; Rec., pp. 559 and 560,) $343.40. Items as follows:		
No. 22.	D. Cory *vs.* G. Post, costs..	110 57	
" 23.	Interest on.....	2 26	
" 24.	Paid clerk in Chancery for copy of bill *ads.* Alfred Roof,	7 20	
No. 25.	Services attending sheriff's sale; Cory *vs.* McDeed, Belvidere, August 1, 1870.....	25 00	
No. 26.	Paid L. McCarter, for two record searches on lands in Morris county.....	18 90	
No. 27.	Stamps on notes.....	1 00	
" 28.	Services trying suit *vs.* Levi Morris, *et al.* Sussex Ct. Ct...	25 00	
No. 29.	Costs, plaintiff's, in said suit, no judgment, for.....	43 33	
No. 30.	Paid clerk in Ch., copy of answer of S. B. Sprigg, Chan. suit, *vs.* McPeek, *et al*.....	7 04	
No. 31.	Paid clerk in Ch., copy of bill, Van Blarcom *vs.* Van Blarcom.....	2 68	
No. 32.	Costs in Chancery suit *vs.* Josiah McPeek, *et al*.....	53 60	
No. 33.	Costs in Chancery suit *vs.* Timothy Southard.....	46 82	
	Amounting to $343.40.		
	Dne to T. Kays from executors on account Nov. 10, 1871, date of stating said account, per his bill and receipt, Ex. 72, paid by executors subsequently, amounting to $784.44. Items of are as follows:		

	Not enough.	Too much
No. 34. 1870, Nov. 21, paid surrogate, copy of will.....	4 40	
No. 35. 1870, Dec. 26, services to Belvidere—sheriff's sale, Cory *vs.* McDeed.....	25 00	
No. 36. 1871, Jan. 17, costs D. Cory *vs.* J. W. Van Blarcom.....	67 29	
No. 37. 1871, Jan. 18, paid Shepherd, Master's report, D. Cory *vs.* J. W. Longcor.....	10 80	
No. 38. 1871, Jan. 18, do., J. W. Van Blarcom.....	2 34	
No. 39. 1871, Jan. 30, costs D. Cory *vs.* J. W Longcor.....	106 47	
No. 40. 1871, March 3, costs D. Cory *vs.* E. W. Temple.....	32 60	
1871, April 15, services trying suit D. Cory *vs.* Levi Morris, *et al*.....	20 00	
No. 41. 1871, April 15, costs in said suit.....	25 56	
No. 42. 1871, April 28, costs suit D. Cory *vs.* T. Southard.....	84 43	
No. 43. 1871, April 28, services in Ch. suit *ads.* Sarah Van Blarcom.....	20 00	
No. 44. 1871, April 28, costs in said suit.....	17 34	
No. 45 1871, May 3, interests on costs.....	1 20	
No. 46. 1871, June 10, interest on costs.....	2 73	
No. 47. 1871, June 10, check for sheriff's execution costs.. ...	82 75	
No. 48. 1871, Aug. 16, services on brief on bequest to T. D. Cory and M. Morrow, as to interest of their children.....	25 00	
No. 49. 1871, Aug. 16, costs D. Cory *vs.* E. Depue.....	35 08	
No. 49. 1871, Aug. 16, costs D. Cory *vs.* J. W. Van Blarcom.....	33 39	
No. 50. 1871, Aug. 16, costs D. Cory *vs.* Uz Van Auken.....	38 99	
No. 51. 1871, Aug. 16, costs D. Cory *ads.* A. Roof.....	37 04	
No. 52. 1871, Aug. 16, services before Chan., opening decree, *pro con, ads.* A. Roof.....	25 00	

		Not enough.	Too much
No. 53.	1871, Aug. 16, costs D. Cory *vs.* Wm. McDeed.....	87 03	
	Making aforesaid amount of $784.44.		
No. 54.	Due at that time to T. Kays, but not then charged, services in matter *vs.* E. Temple, on $50 note.....	5 00	
	(Paid by executors; Rec., p. 350.)		
No. 55.	J. W. Van Blarcom, B. & M.,	408 08	
	Bought in to protect estate's second mortgage, April 8, 1871; (Ch. brief, Schedule B, p. 46.) Paid by Job Cory, (Ch. brief, Schedule K, p. 103,) should have been charged with obligation, and credited with amount paid.		
No. 56.	B. Williams, B. & M.....	59 47	
	Error made in the inventory, $946.39, (Ch. brief, Schedule A, pp. 39 and 40.)		
	This error rated in the account at only $886.92. (Rec., p. 26); difference, $59.47.		
No. 57.	Benj. Williams.....		80 00
	In acct. (Rec. p. 27,) "claim allowance for interest paid on Benj. Williams' bond, and appraised, per *receipt*, $80.00."		
	Error; no such payment. (Ch. brief, Schedule A, pp. 39 and 40.) This payment was really made by Williams, to testator in his life time, as interest.		
No. 58.	A. Roof, B. and M.....	2,193 00	
	Invnt'ed at prin., $2,033.00		
	Interest - - - 160.00		
	$2,193.00		
	Decreed worthless.		
No. 50.	A. J. Rogers' account.....	104 01	
	Paid - - - - $522.59		
	Allowed in account, 418.58		
	$104.01		

		Not enough.	Too much
	Allowed by decree; but not paid when account stated; not paid until February 17, 1872, and yet the surrogate says per "*receipt.*" (Ex. 102 and 175; F. C. Easton's evidence, p. 216; T. Kays' ev., pp. 307, 321, 325.)		
No. 60.	Rogers and Kays' account, $13.09, allowed by decree; but the decree is wrong, as this is the same item, evidently, as appears in said account, (Rec., p. 28.) "1871, Jan. 18, cash paid Thos. Kays, $13,09;" that was wrong, as it was not then paid, not until February 17, 1872, (F. C. E.'s ev., p. 215 and 216; Ex. 101 & 174; T. Kays' evidence, pp. 307, 321 and 325.)		
No. 61.	Samuel Ellett's account... Allowed in decree; (Ex. 171, Ch. brief, Schedule K, p. 101; by F. C. E.)	6 50	
No. 62.	John I. Riker..... Allowed in decree; paid by Beatty; (Ex. 274; Ch. brief, Schedule K, p. 107.)	26 84	
No. 63.	Asa Carr, B. & M. of $2,000. The decree orders the credit of $1,000 to be stricken out. In point of fact, there is no such credit in the credit side of the account.		
No. 64.	John B. Boss..... Paid by Beatty, August 14, 1875; (Ch. brief, Schedule K, p. 107.)	45 50	
No. 65.	Protest fees, Canfield note.. Paid by Job Cory, Sept. 11, 1871; (Ch. brief, Schedule K, p. 104.)	1 85	
No. 66.	Dawson Woodruff's account against estate..... Proof, (Ex. 88$\frac{a}{4}$; F. C. Easton's ev., p. 205 and 206; T. Kays' ev., p. 309 and 310.) Worthless obligations.	100 00	

Not enough. Too much

If the Chancellor is right in holding that the adult legatees were bound to take such obligations as the executors might set off to them at their face value, and regardless of their intrinsic value, then the inventory was right in including all, and the surrogate erred in giving credit for worthless obligations, and the Chancellor again erred in making additional allowances for other worthless obligations.

The surrogate gave credit for the following:

A. Ackerson, - -	$171.21
J. B. Boss, 4 notes, -	1,271.08
Fricke notes, - - -	83.22
Wm. Duffie, - - -	268.80
T. Riker, - - - -	27.81
J. Martin and Drake,	16.36
S. B. Cary, - - -	4.62
Puder & Lantz, - -	455.25
	$2,298.35
By the Chancellor, A. Roof, B. and M.,	2,343.36
Together,	$4,641.71

$241 40

$16,595 11

Here are the errors and mistakes in said account, mainly undisputed by the evidence, numbering 104, ranging from $0.10 to $3,500—aggregating in amount $31,851.23—showing an average balance against said executors of $6,644.29, viz.:

Aggregate amount of mistakes is :

Dr. side,	too much	$2,652.65
	not enough	12,362.07
Cr. side,	not enough	16,595.11
	too much	241.40
	Aggregating	$31,851.23

Average balance :

Dr. side,	not enough	$12,362.07
	too much	2,652.65
	Against executors	$9,709.42
Cr. side,	not enough	$16,595.11
	too much	241.40
	In favor of executors	$16,353.71
	In favor of	$16,353.71
	Against	9,709.42
	Average balance	$6,644.29

The Court below refused to open this account. It gave full relief as to only three of these mistakes, amounting to $137.35, and partial relief as to only one of the several large ones, the A. Roof matter. In simple justice to these appellants ought this account, thus stated by the surrogate and thus ~~charged~~ changed by the Court below, to stand and be accepted with all the consequences resulting from such original statement?

SECOND.

I now pass to the second class of mistakes—mistakes as to the kind of account intended to be stated by the two executors then present; and also the mistake in charging all the executors with the obligations uncollected as cash in hand.

Our insistment in regard to this second class of mistakes is:

First. That only two of the executors, G. B. Beatty and F. C. Easton, were present and participated in the statement of said account by said surrogate.

Second. That said Beatty and Easton had no right or authority to speak or act for their co-executors, Cory and Munson.

Third. That said Beatty and Easton desired and intended to have an intermediate or partial separate account stated and not a final joint account, and so informed the surrogate; that said Beatty and Easton did not intend that they, or their co-executors, should be charged in said account with the uncollected obligations belonging to the estate, or any of them, as cash; that they had no idea and did not intend to guarantee the collectibility or collection of said assets.

And now as to the proof of these several propositions.

FIRST.

Were any of the executors present except Beatty and Easton? There are four witnesses, Beatty, Easton, Cory and Munson, who swear positively that Beatty and Easton alone were present. On the other hand is Charles Roe, the surrogate, alone.

The Chancellor (Rec. p. 5, ll. 9 to 38,) relies implicitly upon the surrogate's evidence, treating it as absolutely true in every particular. On this point, and on all others, he treats the evidence of the other four witnesses as untrustworthy, and also speaks of the surrogate as "an "impartial witness," and asserts that "he had no interest "to subserve by deceiving them [illegible]"

The evidence of each one, Beatty, Easton, Cory and Munson, is not only entitled to as much weight, but in my opinion more weight than that of the surrogate. No effort was made to impeach them. They stand in the case unimpeached and unimpeachable. There is nothing

in the whole case to show that they have sworn to a single thing in the case other than the truth. The surrogate's evidence is disproved by, and is inconsistent with itself and with numerous facts and circumstances in the case. Their evidence is supported by every fact and circumstance in the case. Truth is consistent with all its surroundings. The thousand pieces of a shattered glass ball if returned each to its proper place will produce a perfect globe. Each piece is in unison with its surroundings. I ask a careful analysis of the evidence of these five men by this rule.

Were any present except Beatty and Easton? The surrogate swears that they were all present. His principal evidence will be found on pp. 507 to 512—cross, pp. 512 to 523. His principal evidence on this point, p. 508, ll. 15 to 17—"all present." It must be remembered that the account was stated in 1871, and his testimony given in 1883, twelve years afterwards. It must also be remembered that this account was only one out of hundreds of others stated by him. On cross-examination, (p. 513, ll. 1 to 10,) he gives his reasons for swearing that *Munson* was present; that he handed in his receipts—"one or two"—"but two or three." By turning to the account, (pp. 25 to 29,) it will be seen that Munson had but one credit, p. $5.00, (p. 29, ll. 1 to 2,) and *no receipts*. That that was his only credit up to that date will be seen by examining his payments. (Ch. brief, Schedule K, p. 107.)

On the other hand, each one of the executors swears in the most positive manner that Cory and Munson were not present.

On this point I refer to the evidence of F. C. Easton, (p. 136, l. 25 to 31; p. 493, l. 23 to 26; p. 504, l. 30 to 40, and p. 505, l. 1 to 6; p. 530, l. 5 to 8.)

G. B. Beatty's evidence, (p. 263, l. 20 to 31; p. 266, l. 12 to 21; p. 537, l. 4 to 7.)

Job Cory's evidence, (p. 230, l. 5 to 15; p. 258, l. 4 to 40; p. 259, l. 1 to 5; p. 420, l. 5 to 8; p. 533, l. 21 to 23.)

James L. Munson's evidence, (p. 281, ll. 19 to 30; p. 288, ll. 16 to 40; p. 290, ll. 1 to 28; p. 439, ll. 23 to 27; p. 538, ll. 30 to 40; p. 539, ll. 1 to 9.)

They cannot be mistaken. Cory and Munson were *not* present, or those four men have wilfully and deliberately sworn falsely.

Here is there positive evidence. I now call the Court's attention to the facts and circumstances in the case sustaining their evidence.

1. The account was neither signed nor sworn to. (See Ex. 6, G. B. B.'s ev., pp. 262 and 266.) Why not signed? Why not sworn to?

Job Cory could not have been present. He is connected with more circumstances than Munson is, Munson having had but little to do with the matters.

2. If Job Cory was present at the statement of the account, why did not the surrogate insert an item of "Interest received by Job Cory, over appraisement," and the amount?

He did make such charge against Easton and Beatty. (See copy of account, Rec., page 25, lines 4 to 7.) Received by Easton, $726.50, and by Beatty, $384.04.

Job Cory, in point of fact, had at that time received interest over the appraisement to the amount of $382.44.

The evidence shows this amount, viz., Schedule P, end of this brief.

Why did not the surrogate make a charge of such excess of interest received by Job Cory as well as against Easton and Beatty?

The presumption must necessarily be, that the surrogate is mistaken, and that Job Cory was not present and had nothing to do with the statement of said account.

3. Another admitted fact proves that Job was not present. He was entitled to several credits not given him—as of April 1, 1871, paid clerk of Morris county for record search, $15; expenses to Paterson, $10; and as of September 1, 1871, paid protest fees, $1.85. (Ch. brief, Schedule K, p. 103.) He has no such credits. (Rec., pp. 25 to 29.)

4. Again, on April 8, 1871, prior to statement of account, in order to protect the estate, he had purchased a first mortgage made by J. W. Van Blarcom, and paid for same, $404.08. (Ch. brief, p. 103.) If he had been present, would he not have demanded credit for these several payments?

5. Again, Job Cory had paid the tax of 1870, $161.43. (See Ch. brief, Schedule K, p. 103; also Rec., p. 238, J. Cory's evidence, ll. 15 to 29; and Ex. 127.) George B. Beatty was credited with the payment of this item. (Rec., p. 26, ll. 36, 37.) Would Job, if present, have permitted this?

6. Again, Job Cory made this settlement with T. Kays, December 30, 1870, and received the Asa Carr bond and mortgage of June 1, 1870, for $3,000; also the J. G. Fitts bond and mortgage of July 2, 1870, for $3,500; the Greer note of $500; and T. Kays' check for balance, $54.45. He also knew that T. Kays' bill for $343.40, had been paid by the executors in that settlement. He also knew that the obligations mentioned in T. Kays' receipts to testator amounting to $7,371.13—(items, Ch. brief, Schedule M, p. 116,) including the Asa Carr bond and mortgage of November 19, 1868, for $2,000, had never come to the hands of the executors. Could he have stood by and permitted the gross mistakes made in regard to these items?

7. Again, he knew of the collection of the Temple claim, over $2,000, not inventoried. He also knew that T. Kays had a large account against the executors for services, costs and disbursements; knowing these things, is it possible for him to have remained silent, had he been present?

SECOND.

Beatty and Easton had no authority to speak for the other two executors.

F. C. Easton ev., p. 136, ll. 33 to 35.

Geo. B. Beatty ev., p. 264, ll. 27 to 30.

J. L. Munson, p. 288, ll. 27 to 40.

Job Cory ev., p. 230, ll. 5 to 13; p. 258, ll. 16 to 40.

THIRD.

An intermediate, several, and not a joint account, was intended. There was no intention of being charged with obligations uncollected as cash in hand.

The time, the condition of the estate, and all the circumstances surrounding it at that date, precludes any such intent.

The testator died October 14, 1870. The account was stated November 10, 1871. The legacies were just due and payable. The adult individual legatees were to be paid in obligations. Only two or three had been thus paid. No legal construction of the will had been had. Job Cory, one of the adult legatees, had refused to accept the obligations set off to him by the other three executors, the same having been rated at their face value, many of them being worthless, and others of only little value. He had the right to object His objection was valid. The obligations by the will were to be rated at their respective value, (intrinsic value,) at the time of transfer. Job's were to be selected, assigned and delivered to him by the *executors*, four in number, he being one of the four. The other three assumed absolute authority and refused to permit him to have any voice in the matter. Other legacies of the same class were unpaid. Serious questions were therefore liable to arise in their payment, or some of them. The executors had been advised not to pay the bequest to the trustees of the Cory U. S. until a judicial construction should be had on that provision in the will. A large amount of obligations was on hand and uncollected. By the provisions of the will they were precluded from attempting to collect some portion of them. Many obligations were worthless, others being worth only a part of their face value. A bill had been filed by the maker of one of the bonds and mortgages, A. Roof, against the testator in his lifetime, charging fraud and misrepresentation in obtaining the same. The amount was large, over $2,000. This litigation was then in progress and lasted several years. The testator was in the constant habit of taking usury. All,

or nearly all the obligations, as the executors knew, were subject to the defence of usury, and if interposed all that could be recovered was the sum loaned without interest or costs. One-fifth of the estate was in the hands of the testator's attorney at his death for collection, and many in process of collection. At the date of said account, many debts remained unpaid, viz.:

D. Woodruff—this brief,	p. 21		$694 60
J. H. Shuman,	"	p. 34	4 25
T. Kays,	"	p. 35	784 44
"	"	p. 37	5 00
A. J. Rogers,	"	p. 37	522 59
Rogers & Kays,	"	p. 38	13 09
Samuel Ellett,	"	p. 38	6 50
John J. Riker,	"	p. 38	26 84
John B. Boss,	"	p. 38	45 50
			$2,102 81

Here, then, was the condition of the estate at the date of stating said alleged account. That an intermediate account was the only proper account that could then be made, and the one intended, we charge; that a final account was the proper one to be then stated, or was intended, we deny.

The decree, (p. 14,) is that said account "must stand "and be accepted as and for what it purports to be, a "joint and final account, with all its consequences." &c.

The Chancellor, in his opinion, (p. 5, l. 9 to 31,) relies mainly on the evidence of Charles Roe, surrogate. He cites and gives weight to two circumstances besides; one, the division of the commissions, and the other, that "the "account covers *the transactions of all the executors*," &c.

First, as to commissions. His precise language is, (Record, p. 5, l. 23 to 26,) "That all of them knew that "the account had been passed *soon* after it had been done, "is evident from the fact that they divided among them-"selves the $2,382.03 of commissions allowed them in "the account."

The Chancellor has inadvertently mistaken the evidence. There is not a particle of evidence in the case that said executors, *soon* after said account had been

stated by the surrogate, "divided among themselves the $2,382.03 of commissions allowed them in the account," or that they, at *any* time, made a division among themselves of the $2,382.03 of commissions allowed them by the surrogate.

The account was stated at the December term, 1871. No division of any kind was made until 1878, seven years afterwards, when I made up their account in order to file the bill in this suit. It became necessary at that time to make a division in order to state their receipts and payments separately, which they desired done, and then it was that I requested them to make a division of the commissions as I made them up, $2,242.83 instead of $2,382.03, as made up by the surrogate. By this division in 1878, there was allotted to

G. B. Beatty	$406 42
F. C. Easton	865 00
J. Cory	565 00
J. L. Munson	406 41
	$2,242 83

I refer to the evidence of F. C. Easton, (Record, p. 295, ll. 37 to 40):

"*Q* When was the agreement as to the division of commissions between the executors made?

"*A* About the time we were making out the bill, "and examining into the accounts, preparatory to the "filing the bill."

The bill was filed May 11, 1878.

I also refer to the commissions, as stated in the bill, (Record, p. 52,) $2,242.83.

As to the portion allotted to G. B. Beatty, $406.42, I refer to the Record, p. 273, ll. 33 and 34, ev. of Beatty; also Record, p. 358, toward bottom of the page, in statement by T. Kays.

As to the $865, allotted to F. C. Easton, (Record, p. 170, l. 1 to 3; also Record, p. 355, l. 15 in statement by T. Kays.)

As to the $565, allotted to Job Cory, (Record, p. 240, l. 24 and 25, ev. of Job Cory; also to statement by T. Kays, Record, p. 356.)

As to the $406.41, allotted to J. L. Munson, his ev., (Record, p. also to statement by T. Kays, p. 359.)

Additional commissions of $205.10, are allotted to them in the statement made up by T. Kays, from the evidence in the cause, on additional sums of money that came to their hands, viz., $37.91 to Beatty, (Record, p. 276, l. 3;) $75 to Easton, (Record, pp. 175 and 356;) $55 to Job Cory, (Record, pp. 248 and 358;) $37.19, to Munson, (Record, p. 359.)

That the Chancellor is in error as to the proof as to division of commissions is clearly shown by the evidence.

Second. His Honor is equally in error in holding that the account covers *the transactions* of all the executors. If he had said *some* of the transactions of all of them, he would have been mainly correct.

The account contains most of the credits of Beatty and Easton. It contains only a few of the transactions of Job Cory. Of receipts, not one item. He had received large sums of money, $8,714.33, (Ch. brief, p. 96,) included in which was $382.44, accumulated interest, (Schedule P, at end of brief.) Included in same was money on the Temple judgment, of T. Kays, $2,000, not inventoried; also T. Kays' check, $54.45, not inventoried. He had also received three obligations not inventoried—Asa Carr, bond and mortgage, $3,000, collected prior to account; J. G. Fitts' bond and mortgage, $3,500; and G. W. Greer note of $500. He had made a settlement with T. Kays, (Rec., pp. 559 and 560,) amount of $7,393.85.

Job Cory has only seven credits in said account, amounting to $267.63. He had made other payments as has been shown, $15, $10, $1.85, $404.08.

The question may be asked, how any of his credits got into the account. The facts are these: Easton continued to reside at the late residence of the testator. The testator's safe was there, and in it the obligations, vouchers, &c. Easton was selected as the custodian and clerk.

As payments were made, the receipts were delivered to him for safe keeping. He also kept the account of current expenses. He, it was, that gave in Job's payments. F. C. Easton testifies, (p. 298, ll. 37 to 40, and p. 299, ll. 1 and 2.) "I had a statement copied from my book "of accounts, and also a paper containing a few items of "Job Cory's receipts and payments, as I understood "them." Obligations in Easton's custody, (F. C. Easton's evidence, p. 493, l. 19 to 22.) Papers and receipts kept in the safe, (F. C. Easton's evidence, p 496, l. 32 to 34.) Surrogate got payments by Job Cory, from me, (F. C. Easton's evidence, p. 504, ll. 33 to 40; p. 505, ll. 1 to 6,) and particularly to F. C. Easton's evidence, (p. 504, ll. 30 to 40; and p. 505, ll. 1 to 6.)

Beatty was the only one pressing a statement to the Court, (F. C. Easton's evidence, p. 494, ll. 25 to 30; G. B. Beatty's evidence, p. 266, ll. 12 to 21.)

Beatty's object in stating the account was to have his receipts and payments and commissions ascertained and adjusted, and to use his phrase, "step out."

Beatty and Munson were not only executors by the will, but by the 22d item they were also appointed two of the trustees "to carry into effect" the bequest of $12,000 to the Cory U. S. at Sparta. Beatty and Job Cory seem not to have been in harmony as to this matter, and Beatty, prior to the time the account was stated, had determined to get out of his executorship and pass everything in his hands over to Job Cory, or to the other executors, which he believed he could do, and thus relieve himself of all further responsibility in the matter.

Beatty's object was a record of *his own* transactions. He had no idea of becoming accountable for any obligations.

Here is his evidence, pages 264 and 265:

"*Q* What was your object in stating the account?

"*A* My object was simply to render an account of what I had done, of what I had received and what I had paid out; I wanted a record of what I had done; I gave a statement to the surrogate, a statement of my receipts

and payments; my object was to state a separate account of my individual transactions with the estate; my object then was to have a settlement with the other executors and step out, give up my executorship and pass everything in hand, if anything I had, over to Job Cory and the other executors; I had told Job Cory so.

"*Q* Was it your intention by stating said account, to be personally or to make your co-executors personally liable for all the notes and obligations inventoried, except those for which you had an allowance as uncollectible in said account?

"*A* No, sir; I had no such idea or intention; my idea was that we were liable, individually, only for what we would collect upon said obligations, or the amount for which they would be passed off in payment of legacies, and nothing else; I never dreamed of my being liable, whether collected or not.

"*Q* At the time of stating said account, did you believe that all of said obligations were perfectly good and collectible?

"*A* No, sir; I had good reason to think and believe otherwise; the testator was in the constant habit of taking usury; his reputation for taking usury in his loans was notorious; I had known him for over thirty years before his death, during all which time his reputation as a 'shaver' was notorious; I knew the law was that if usury had been taken no interest or costs could be recovered; David Cory, on several occasions during his lifetime, told me of his making certain sums of money by shaves; besides this, at the time of stating said account, I knew that the Alfred Roof bond and mortgage was doubtful; I knew by hearsay at that time, that a suit had been commenced against David Cory in his lifetime, for the purpose of having it delivered up on the charge that it had been obtained by fraud; I was anxious to pass off the obligations in the payment of the legacies, because I believed if we had to collect the obligations we could not collect over sixty or seventy cents on the dollar, on the average.

"*Q* Was the account, as shown by the certified copy, Exhibit No. 6, read over to you?

"*A* I cannot say; I know I told the surrogate that I only wanted to state my own account—my own transactions."

I pass to an analysis of the surrogate's evidence; principal, from p. 507 to 512; cross, from p. 512 to 523. The surrogate swears that a joint account was agreed

upon by all the executors. He does not swear that the executors did not ask for the statement of an intermediate or partial account. He does not swear that a final account was asked for, or so far as he knew was intended. He does not swear they were willing to have or requested the statement of an account by which they would be charged with uncollected obligations as cash on hand. He does not swear that he explained to them the difference between an intermediate or partial account and a final account.

His evidence goes only to the extent that a joint account was agreed upon by all the executors. His precise language is, (p. 508, ll. 19 to 37,) "They agreed to have the account stated jointly." He puts their desire to have a joint account stated wholly on the ground that it would make a difference in the division of the commissions whether it was stated jointly or severally. This is his only reason given in his principal evidence. On cross-examination, (p. 513, l. 40; and p. 514, and p. 515, ll. 1 to 17,) he prevaricates, backs and fills, and in the end is forced to admit that the commissions had nothing whatever to do with the matter of determining whether the account should be stated in form as a joint or several account.

That commissions were discussed between the surrogate and Beatty, I have no doubt, because one of Beatty's principal objects in having the account stated was to have the amount of the commissions ascertained; this was necessary before he could "step out." That this question had anything to do with the form of account, joint or several, is more than doubtful. If it had, it must be apparent that Beatty was deceived and misled by the surrogate.

The account as stated is, in form, a final joint account —all the executors are charged with nearly all the uncollected obligations at their face value as cash in hand. (See Ex. 6.)

ADMISSIONS OF SURROGATE.

The surrogate makes many important admissions. He admits that he stated the account—that he stated it in three or four hours, (p. 513, ll. 19 to 23); that the executors were there without counsel, (p. 513, ll. 24 to 35); that while the account was a complicated one, he did not suggest to them or advise them that they had better have a lawyer to assist, (p. 513, ll. 24 to 35); that he advised them, (p. 508, ll. 32–36, and p. 513, ll. 35–39); that he made the calculations of accumulated interest, (p. 510, ll. 1 to 8); that he *did not* advise them that by charging themselves with the inventory at $108,111.92, they would be accountable for that amount as cash, whether the obligations then on hand were good and collectible or not, (p. 515, ll. 18 to 29); that he knew there were obligations on hand—that he did not see them, (p. 515, ll. 30 to 35); that he knew nothing of their settlement with T. Kays, or of the collection of certain obligations by him, (p. 517, ll. 20—40; p. 518, ll. 1 to 32); that if he had known the facts he would have charged them with an additional $1,000 on the Asa Carr B. and M. of $2,000, (p. 518, ll. 25 to 40); that he knew nothing about the Levi Morris note, (p. 519, ll. 7 to 25); that he knew nothing about T. Kays' account against the testator, (p. 519, ll. 26 to 38); that he knew nothing about the Alfred Roof B. and M., (p. 520, ll. 13 to 40); that his understanding of testator was that he took shaves—that "*his general reputation was that of a shaver*," (p. 521, ll. 1 to 6); that he had no recollection of making the suggestion to "said executors or either of "them, at the time of stating said account, that by "charging them with the *whole inventory*, and the *whole* "*interest* on it from its date to the date of the account, "that they might suffer severe loss, even though the "makers of the obligations were good, in case *a plea of* "*usury should be interposed* and sustained," (p. 521, ll. 34 to 40, and p. 522, l. 1); that if he had been stating same account for *himself* he *would not* have settled it in the same way, (p. 522, ll. 5 to 15.) The question and answer in which he made this admission being as follows:

"*Q* If you had been in the executors' place, know-
"ing David Cory's general reputation for taking usury,
"and knowing the law, that in any case usury should be
"pleaded and sustained by proof, that the sum loaned
"only, without interest or costs, could be recovered,
"would you have been willing to have been charged
"with the whole inventory of said estate, with the whole
"accumulated interest from the date of the inventory to
"the date of stating said account?

"*A It is not likely that I would have settled an account*
"*in that way for myself.*"

And lastly, he admits that he is "*related* to the legatees,
"George Roe, Frank Roe, Mattie Roe and Katy Roe;
"that he is an *uncle* to George, Frank and Mattie Roe,
"*children of his brother, Wm. H. Roe;* is an *uncle* to Mor-
"ris Roe, who is the father of Katy Roe."

That his evidence is unreliable and partial, is shown in that he swears, (p. 508, l. 5,) that the account was "*advertised once or twice before*," thus suggesting delay, when, in fact, it was stated at the earliest moment required by law, the testator having died October 14, 1870, and the account stated November 10, 1871. Again, on p. 512, ll. 4 to 7, he volunteers to say, in speaking of the J. W. Ingersoll farm, "I understood that Job Cory was agoing to keep the property."

NOTICE OF SETTLEMENT.

The notice of settlement was given by G. B. Beatty. On this point George B. Beatty ordered the surrogate to give the notice of settlement, (G. B. Beatty's ev., p. 261, ll. 34 to 40; F. C. Easton's ev., p. 132, ll. 13 to 19.) Not by J. Cory, (his ev., p. 228, ll. 19 to 24.) Not by Munson, surrogate does not remember which, (his ev., p. 508, ll. 3 to 4.)

Next, that the account was stated by the surrogate, I refer to the evidence of Frank C. Easton, page 137; George B. Beatty, pages 263, 266, 445, 457.

The surrogate *sent* after Beatty and Easton only. (George B. Beatty's evidence, p. 264.)

That they had no counsel; they were advised and controlled by the surrogate. Evidence of Frank C. Easton, pages 137, 138, 494; George B. Beatty, pages 263, 266.

That the account, while a very complicated one, was stated by the surrogate in a very hurried manner, being stated in two or three hours, I refer to the evidence of Frank C. Easton, page 137; George B. Beatty, pages 263 to 266, inclusive; Charles Roe, pages 510 to 513.

The calculation of interest was made by the surrogate, and here I refer to the evidence of Frank C. Easton, page 137; George B. Beatty, pages 262, 266; Charles Roe, pages 508, 523.

That there were *no* vouchers or obligations on hand at the settlement of the account, I refer to the evidence of George B. Beatty, page 264, lines 12 and 13; Frank C. Easton, page 298, lines 25 to 40; and Charles Roe, pages 512, 522.

In further proof, I refer to the account, (pp. 25 to 29,) in which are noted outside of payment of legacies, only eight receipts, as to two of which, B. Williams, $886.92, (p. 26,) and B. Williams, $80, (p. 27,) there *never* were any receipts—never any such transactions; as to one, A. J. Rogers, $418.58, (p. 29,) there was no such receipt in existence at that date, thus reducing them to five. The truth is, there were no receipts there except those of Beatty; and that they, Beatty and Easton, did not go prepared to state an account, and were imposed upon by the surrogate after they got there.

An intermediate, separate and not a joint, final account was intended.

Separate and not Joint Account Intended.

Beatty and Easton, the two executors present, requested and intended a separate and not a joint account.

The liability of executors is joint or several, according to their acts. No executor is bound to join in a joint account. Each one has a right to a separate account, and to stand on his own bottom.

It was a very material matter, and one that they ought to have taken into consideration whenever they stated their accounts. There was another reason, that they might know precisely how they stood as between them-

selves, and this was the main point Beatty had in view in having said account stated—ascertain this and pay over the balance, and then "step out." Besides this, Beatty had received only a small portion, and paid most of this out; (see Ch. brief, Schedule K, pp. 98 and 99,) had received at that date only $2.277.90, and had paid out $1,142.92, (see Ch. brief, Schedule K, pp. 106 and 107,) leaving in his hands only $1,134.98, which would be reduced one-half by his portion of commissions.

Beatty and Easton swear that their intention and also their instructions to the surrogate were to have a separate account stated. G. B. Beatty's evidence, p. 264, ll. 33 to 40, and p. 265, ll. 1 to 3, is reasonable and emphatic. His evidence is:

"*Q* What was your object in stating the account?

"*A* My object was simply to render an account of what I had done, of what I had received and what I had paid out; I wanted a record of what I had done; *I gave a statement to the surrogate, a statement of my receipts and payments; my object was to state a separate account of my individual transactions with the estate;* my object then was to have a settlement with the other executors and step out, give up my executorship, and pass everything in hand, if anything I had, over to Job Cory and the other executors; I had told Job Cory so."

Beatty's evidence (p. 455, ll. 36 to 40), and especially on next page, (456, ll. 1 to 10) which is as follows:

"*Q* You gave him the inventory as the basis of the account?

"*A* Mr. Roe took the inventory as the basis.

"*Q* You made no objection to that?

"*A* Yes, sir; *I told him he would get our accounts mixed —we intended to keep them separate;* he said, '*No, I will separate them when we get through;* I want to do this to know what it is worth;' so I objected no further, and said no more about it."

G. B. Beatty—rebuttal, (p. 536, ll. 39 to 40, and p. 537, ll. 1 to 11).

I now refer to the evidence of F. C. Easton. He says that (p. 494, ll. 25 to 30,) Beatty said "we wanted to take our statement and make a partial account," (p. 530, ll. 28 to 30.)

Intermediate and Not Final Account Intended.

That an intermediate account was the only proper account that could have been stated on November 10, 1871, is perfectly apparent. That such an one was intended by Beatty and Easton is equally apparent, and clearly proved.

On this point I refer to the evidence of F. C. Easton. He says on p. 493, ll. 36 to 37, "I had no idea of stating a final account when I went there." On page 494, ll. 25 to 30, he says that Beatty said: "We wanted to take our statement up to the surrogate and make a *partial* account." On p. 498, ll. 36 to 40; and on p. 599, ll. 1 to 3, he says: "I did not suppose it possible under the existing circumstances." (See p. 138, ll. 6 to 9.)

On same point, evidence of G. B. Beatty, particularly p. 264, ll. 3 to 40; and p. 265 ll. 1 to 3. Also particularly p. 455, ll. 26 to 40; and p. 456, ll. 1 to 10. Also rebuttal, p. 536, ll. 39 to 40; and p. 537, ll. 1 to 11.

No Intention of being Charged with Obligations as Cash.

Neither Beatty nor Easton had any idea or intention of being charged with obligations as cash.

On this point, I refer to the evidence of F. C. Easton, (p. 137, ll. 27 to 31.) He testifies, (p. 138, ll. 15 to 26,) that he knew of the suit against testator by A. Roof to have his B. and M. of $2,033 canceled for fraud—to same effect—and that he rated this of no value, (p. 199, ll. 20 to 40; p. 200, ll. 1 to 9.) Knew of his own personal knowledge the practice of testator in taking usury, (p. 200, ll. 34 to 40; and p. 201, ll. 1 and 2.)

G. B. Beatty's evidence on same point, (p. 264, ll. 33 to 36; p. 265, ll. 1 to 37.) Knew obligations doubtful; knew that testator was in constant habit of taking usury; knew the A. Roof mortgage was doubtful; believed that not more than 60 per cent. to 70 per cent. could be collected on the obligations.

Job Cory, particularly on same point, (p. 258, ll. 32 to 40; p. 259, ll. 1 to 5.) Knew testator's habit of taking usury, (p. 302, ll. 6 to 11.)

James L. Munson, same point, (p. 289, ll. 4 to 28.) Knew testator's habit of taking usury, (p. 291, ll. 1 to 3.)

CORY AND MUNSON HAD NO KNOWLEDGE OF THE ACCOUNT.

Cory and Munson had no part in or knowledge of it until a considerable time after the account was stated. On this point I refer to the evidence of Frank C. Easton, (p. 136, ll. 33 to 35,) represented only himself.

G. B. Beatty represented only himself, (p. 264, ll. 2 to 31;) on p. 538, ll. 3–15, appears the following:

"*Q* Do you know how the surrogate, at the time of stating the alleged account, made it up?

"*A* He referred to the inventory.

"*Q* As to payments made by the executors, I mean?

"*A* I had mine on a piece of paper, read it to him, and showed it to him.

"*Q* How did he get Mr. Munson's?

"*A* He asked if Mr. Munson had done anything; Mr. Easton told him that Munson had been down to Paterson about some matter, and Mr. Roe set the price.

"*Q* Did you assent to it?

"*A* I didn't object, nor consent."

Job Cory's evidence, (p. 230, ll. 5 to 13):

"*Q* Were you present at the time that account was made up by the surrogate of Sussex county?

"*A* No, sir.

"*Q* Have you ever seen the original account?

"*A* No, sir.

"*Q* When did you first see a copy of the account, and when did you first know what the account contained?

"*A* The first I knew anything about it was here, I think, in your office; it was about September, 1877."

Job Cory's evidence, (p. 258, ll. 4 to 30,) viz.:

"*Q* (Handing witness a paper.) Look at Exhibit No. 6, certified copy of what purports to be the account of George B. Beatty and others, executors of David

Cory, deceased; were you present when this account was made up?

"*A* No, sir.

"*Q* Did you know that this account was to be stated on the day it was, or purports to have been stated?

"*A* No, sir; I did not.

"*Q* Did you know that it was to have been stated on that day or at any time?

"*A* No, sir.

"*Q* Did you ever authorize Frank C. Easton or any one else, to go to Charles Roe, surrogate of Sussex county, and state an account for you as one of the executors of David Cory, deceased?

"*A* No, sir.

"*Q* Did you ever give to Frank C. Easton or any one else, a statement of your receipts and payments as one of the executors of the estate of David Cory, deceased, to be incorporated into any account to be made up by Charles Roe, surrogate of the county of Sussex, or by any one, as the joint account of the executors of David Cory, deceased?

"*A* No.

"*Q* Or to be incorporated into any joint and several, or several account, to be made up by said executors?

"*A* No."

Job Cory, cross, (p. 420, ll. 5 to 13,) viz.:

"*Q* When the account was made to the Orphans' Court, were you aware of it?

"*A* No, sir.

"*Q* When did you first learn that it had been made?

"*A* I cannot tell the exact time; it was some time afterwards, though.

"*Q* Who told you about it?

"*A* Mr. Kays, I suppose."

Job Cory, cross, (ev. p. 421, ll. 1 to 9); also, (p. 432, ll. 23 to 40.)

James L. Munson's evidence, (p. 281, ll. 19 to 30.) "Never saw original account; saw copy first in 1877;" (p. 288, ll. 16 to 40.) Cross, (p. 442, ll. 2 to 27.) Rebuttal, (p. 539, ll. 39 and 40; p. 540, ll. 1 to 9; p. 439, ll. 23 to 27.)

FRAUD.

I now come to the second main point in the case—fraud.

We charge that fraud and deception were practiced on said executors by Charles Roe, then surrogate, in the statement of said alleged account.

The surrogate was the uncle of George, Frank and Mattie Roe, who were the children of his brother, Wm. H. Roe, and children of testator's deceased daughter, Eliza Roe, and to whom was given by said will the sum of $12,000. He was also an uncle of Morris Roe, the father of Katy Roe, to whom was given the sum of $1,000.

The surrogate was acting in a *quasi* judicial capacity. He was requested to act by Beatty and Easton, but was not so requested by Cory or Munson. He acted in their absence and without their knowledge. They had no opportunity to interpose a challenge. Clearly, the relationship would have disqualified him from acting as a judge or juror. On this point, I cite the case of *State [Robert Stoll, pros.]* vs. *Overseers of Walpack*, 9 Vr. 200, the second syllabus of which is: "If one of the justices making the order of affiliation is a cousin of the mother of the bastard, the proceedings will, on *certiorari*, be quashed."

He was, by reason of relationship, disqualified from acting. The law is based upon the quaint old adage, that "*blood is thicker than water*," and the general experience of mankind, that men who are akin are strongly inclined to protect each other.

Here, then, was a strong motive for the surrogate to protect his near kinsmen—the children of his brother. The surrogate had knowledge as to the value of the assets of the estate. He knew the testator. He testifies (p. 521, ll. 1, 6,) that "*My understanding of the man was, that he did "take shaves; I did not know that he took it on all; his "general reputation was that of a shaver.*" He knew the law, that in case usury should be pleaded and sustained,

the sum loaned only, without interest or cost, could be recovered. He necessarily knew that this was a most serious matter to this estate, not only in the possible loss by the deduction of the bonus taken from the principal, and the loss of interest and costs, but also in the character of the securities. He knew the old adage "that the higher the rate of interest the lower the grade of the security." He was in possession of facts in relation to some of the assets not known to Beatty and Easton. While they then supposed that the J. W. Ingersoll mortgage of $4,000 was the first lien, he knew that he himself then held a prior mortgage on the same premises for $3,700, making the incumbrance thereon $7,800 instead of $4,000, besides interest and costs, even if usury should not be interposed, and these, the same premises that he within a short time thereafter refused to buy at a single dollar above his own mortgage of $3,700. He knew the amount of the legacies and bequests, $99,188.65. The will was proved before him and was in his possession. He knew the amount of the inventory, outside of the personal chattels specifically bequeathed to the widow, was $105,423.27. (Rec. p. 21, l. 9.) The inventory was proved before and filed with him. Included in it were five notes rated doubtful—A. Ackerson note, $171.21; four of J. B. Boss' notes, $1,271.08, and the J. B. Cory note of $4.62—aggregating $1,446.91. These deducted from the inventory reduced it to $103,977.36. It required only a simple calculation to show that there would not probably be assets enough to pay all the bequests in full. If a bonus of 10 per cent. had been taken by the testator, that would amount to $10,397.73; the loss of interest would be probably $6,000; the loss in costs (98 obligations) on one-half at $100 each, would be $5,000; in all the loss would be $21,397.73, and this taken from the previously reduced amount of the inventory would leave only $82,597.63, (saying nothing about debts, commissions and expenses of administration) with which to pay legacies amounting to $96,500.

All this is apparent from the knowledge he admits that he possessed. Did he not have more that is not developed by the evidence? He was in a position to have more, for he was a business man and had been surrogate many years. Was it not natural for him and his brother, William H., to have made special inquiries as to the obligations? William H. refused to take the obligations set off to him as guardian, unless guaranteed by the executors, (ev. G. B. Beatty, p. 268, ll. 3 to 40, and p. 269, ll. 1 to 36), also (ev. of Job Cory, p. 231, ll. 29 to 40; p. 232, ll. 1 to 20.) William H. gave the executors the first information that the J. W. Ingersoll mortgage was a second mortgage. (G. B. Beatty ev., p. 449, ll. 3 to 16.)

All this proves the truth of the inference that the surrogate and his brother, Wm. H., were in close conference in regard to this estate.

Again, the surrogate was well acquainted with Beatty —had fully measured his mental power and business qualifications. He was Beatty's adviser. It is quite likely that Beatty had stated to him the matter of difference between himself and Job Cory in regard to the estate; had told him his object in having his account stated—to step out. Beatty had ordered the surrogate to give the notice of settlement. The surrogate had informed Beatty as to the day he ~~would~~ should appear before him to state his account. Beatty, about the time set, got severely hurt by being thrown from a wagon and failed to put in his appearance. The surrogate shows unusual interest, sends Easton after Beatty to notify him that he must be there that day. (Ev. G. B. Beatty, p. 266, ll. 11 to 21.) Beatty, as he swears, "hardly able to go," "hardly knew what he was doing," responded to the call, taking Easton, the clerk, having, as he swears, no knowledge of the business in which they are engaged. (F. C. Easton ev., p. 493, ll. 37 to 40; and p. 494, ll. 1 to 2;) and also same, (p. 494, ll. 25 to 38.)

Beatty and Easton appeared before the surrogate about November 10, 1871. The surrogate, singularly, has not dated the account, only "December term, 1871," and

still more singularly the account was signed by no one and was not sworn to. Beatty has a memorandum of his transactions with the estate, and his receipts and vouchers, and Easton has—what? All the obligations, books, receipts and vouchers belonging to the estate? No—simply a statement copied from his book of accounts and a paper containing a few items of Job Cory's receipts and payments. I quote in full the evidence of F. C. Easton, p. 298, ll. 25 to 40; and p. 299, ll. 1 and 2:

"*Q* At the time the account was stated by the surrogate, did you have the obligations belonging to the estate with you?

"*A* No, sir.

"*Q* Any of them?

"*A* No, sir.

"*Q* Did you have your book of accounts with you?

"*A* No, sir.

"*Q* What did you have?

"*A* I had a statement copied from my book of accounts, and also a paper containing a few items of Job Cory's receipts and payments, as I understood them; my own statement was a memorandum of my receipts and payments."

No ~~vouchers~~ obligations. The surrogate admits this, (p. 516, ll. 34 to 40.) To the question, "Did they have the obligations there?" he answers, "*I think not.*" I then put this question, "How, then, could you make the calculation accurately?" He answers, "The amount and dates were entered in the inventory." Then, evidently seeing the effect of his answer, adds: "I don't think they had the obligations there, *but they might have been.*"

No receipts, so Easton says; of the numerous payments credited, the surrogate noted only eight vouchers, only five having then an existence. The executors had *receipts* at that time for nearly every payment, as is shown by the evidence, all of which are in the case as exhibits. All can be traced by reference to the executors' payments in Schedule K, (pp. 100, 103, 106 and 107.) Take payments by F. C. Easton, (p. 100,) for instance, payment to Z. H. Goble, $10. By turning to the record page, there indicated 164, the receipt is offered,

and marked Exhibit No. 33, J. W. Cooper, $40; Exhibits Nos. 34 and 35, &c.

In this condition these two persons—Beatty and Easton—appeared before the surrogate. No obligations, no vouchers, except the few of Beatty's and Easton's memoranda, and a very important and complicated account to state, with an estate in condition to have stated an intermediate, but not a final account, and the parties there not prepared to state any account. Only two of the four executors there, and they without counsel.

Did the surrogate, after figuring up a balance that he did not believe existed in actual cash value, conceive the idea of taking advantage of the executors by stating an account showing such balance, and thus securing an advantage to his ~~relations~~ relatives? His plain duty, if properly asked and parties ready, was to state an intermediate account. If, in doing this, he had charged the executors with the inventory, he should have stated precisely the obligations that were on hand, and further that the accountants were not intended to be charged therewith until collected. Thus stated, all would have been fully protected.

Did the surrogate act in good faith in not advising Beatty and Easton to employ counsel?

Did he act in good faith in attempting to state an account with no statement of all the receipts and payments —with no obligations, and scarcely any vouchers before him—when the parties before him were obviously not prepared to state any kind of an account?

Did he act in good faith in stating the account of the four executors at the instance and in the presence of only two of them?

Did he act in good faith in stating a joint account of the four, when he was requested by the two asking for it, to state a separate account?

Did he act in good faith in stating a final account when an intermediate account was the only proper account at

the time—the one requested, and known to him to be the only proper one, from facts and circumstances within his knowledge?

Knowing the provisions of the will, the amount of the inventory, the amount of the bequests, the character of the assets, the probable loss in attempts to collect them, in the presence and at the instance of only two of the four executors—men unacquainted with the business in which they were engaged—they relying on his advice and on his honor, did he act in good faith in stating a final account against the four executors in the absence of two of them, charging them with nearly all of the uncollected assets as cash in hand, thus making them personally responsible for the face value of such assets, and thus making them guarantee such assets?

Did he act in good faith, with the knowledge last aforesaid, in the presence and at the instance of only two of all four of said executors, in thus stating said account and in procuring the confirmation thereof?

Did he act in good faith in his failure to have those executors present sign and swear to said account?

Is it possible to believe, in the face of these facts, that the surrogate acted in good faith in stating said account, and in putting it in the form of a *joint final* account, *charging* the executors with nearly *all the uncollected obligations as cash in hand?* Is it possible to believe that the surrogate did not mislead and take advantage of Beatty and Easton and thus state said account in the interest and for the benefit of the children of his brother, Wm. H. Roe, and the child of his nephew, Morris Roe?

In the face of the facts and circumstances and the conditions of this estate, and its surroundings on the 10th day of November, 1871, ought this account to "stand and be accepted as and for what it purports to "be—a joint and final account, with all its conse-"quences"—an account containing over one hundred mistakes, aggregating in amount over $30,000—an account showing a cash balance in the executors' hands of $6,299.93, when in fact there was no balance, but, on the

other hand, a very considerable deficit—an account which by the evidence seems to have been procured by fraud and deception?

The Chancellor, in his opinion, (p. 6, ll. 10 to 40, and p. 7, ll. 1 to 7), holds that the executors—all four—voluntarily charged themselves with the uncollected securities, supposing them to be good, but which they failed to collect, and holds that this is not a mistake for which relief will be granted.

That the Chancellor is in error as to the facts, I confidently submit to this Court.

The Chancellor (on p. 6, ll. 2 to 5,) seems to lay stress on the fact that the *executors* are seeking relief as to mistakes *in their own account.* If this were their true and only asking, they are entitled to full relief. The party injured by a mistake, whoever he may be, has the right to apply for and obtain relief. Suppose an executor should state his own account and make a clerical or other error against himself of $10,000, would not a court of equity give relief from a final decree thereon? Would a court of equity permit a legatee to collect the $10,000 not due to him?

I now call attention to obligations on hand and uncollected.

UNCOLLECTIBLE ASSETS.

Obligations on hand December 5, 1883. Close of the case. Principal sums, $11,498.60.

	Principal Amounts.	Inventoried.	Allowed in said Account.
No. 1, J. W. Longcor, Note, Ex. 77 ...	$500 00	$542 38	$542 38
" 2, Alfred Ackerson, " " 78....	158 00	171 21	171 21
" 3, J. B. Boss, " " 79....	1,432 00	1,303 75	1,271 08
" 4, Joseph Fricke, " " 80....	40 00	.....	.....
" 5, " " " " 81....	40 00	83 22	83 22
" 6, William Duffee, " " 82....	268 80	268 80	268 80
" 7, T. Riker, " " 83....	23 25	27 81	27 81
" 8, John Cary, " " 85....	4 62	4 62	4 62
" 9, Puder & Lantz, " " 86.... (in judgment.)	450 00	455 25	455 25
" 10, S. Chidister, " " 87....	5 61	6 29	.. ..
" 11, C. Galligher, " " 88....	25 70	28 99	.....
" 12, O. Hughes, B. & M., " 89 ...	500 00	526 25	... .
" 13, J. W. Ingersoll, " " 91....	4,000 00	4,152 00	.....
" 14, Jacob Couse, Note, " 93.... (J. Snyder surety.)	1,000 00	1,046 00	.....
" 15, G. W. Greer, " " 94....	259 15	.....	.....
" 16, M. M. Drake, " " 95....	600 00	.....	.....
" 17, W. H. Roe, Receipt, " 96....	1,500 00	.....	.....
" 18, Levi Morris, Note, " 97....	26 50	.....	.....
" 19, E. W. Temple, " " 123....	50 00	.....	.....
" 20, C. V. Cory, " " 124....	600 00	.....	.....
" 21, James Martin and Moses Decker, inventoried, missing..	14 97	16 36	16 36
	$11,498 60	8632.93	2840.73

Ought the executors to be charged with any of these obligations, or any part of any of them?

For the first nine and the last one, allowance was made by the surrogate in said account, and there is no pretence that any of these was collectible.

No. 10, note by S. Chidister, was inventoried at $6.29. No allowance was made as to this. It was uncollectible. (F. C. Easton's ev., p. 191, ll. 31 to 36.)

No. 11, note by C. Galligher, inventoried at $28.99. No allowance. It was uncollectible. (F. C. Easton's ev., p. 192, ll. 4 to 10; also p. 199, ll. 20 to 24; p. 200, ll. 23 and 24.) On p. 199, l. 20, he fixes the time November 15, 1871.

J. Cory's ev., p. 257, l. 38.

G. B. Beatty, p. 279, ll. 19 to 26.

No. 12, OWEN HUGHES' B. and M. $500. No allowance by surrogate, and none by the decree appealed from. The Chancellor's opinion (p. 6, ll. 6 to 19) is that it was "lost through delay." He relies wholly upon the evidence of J. B. Stanaback, one of the defendants in this suit—one of the Trustees of the Cory Universalist Society, having principal charge of its side of the litigation.

Stanaback's ev. is on pp. 525 and 526. He admits that the farm brought its full value, $3,000, at the sheriff sale in 1874—would have brought no more at private sale; says it was worth more in 1871 and 1872; *thinks* there were 93 acres, and also *thinks* it was worth *about* $40 per acre in 1871 and 1872; and also *thinks* "there was some accumulation of interest on first mortgage from 1872," &c. "Third-class farm." He also says, by inference, (p. 325, l. 19,) that it brought amount of the prior incumbrance.

The sheriff's sale was on Feb. 23, 1874—the very beginning of 1874. (F. C. Easton's ev., p. 300, ll. 21 to 38.) The suit must have been brought six or eight months earlier—June or July of 1873.

The premises brought less than the prior incumbrance, (T. Kays' ev., p. 324, ll. 31 to 36.) F. C. Easton (p. 200,

ll. 10 to 15,) swears that it was considered *not* good November 15, 1871. Job Cory, on cross-examination, (p. 429, ll. 1 to 20,) testifies that "we" demanded payment and that the obligation was placed in T. Kays' hands for collection "not a great while" after testator's death —that Hughes had no personal property. This the reason why forced collection was attempted. Had it been foreclosed, the only possible result would have been loss of costs and services in a futile attempt to collect. This was my opinion at the time, and I have no doubt that I advised the executors to coax all the interest they could out of Hughes. They thus got $70 out of him. (Ch. brief, Sched. A, p. 17.)

The executors, upon the clear evidence in the case, ought not to be charged with this worthless and undoubtedly usurious obligation.

No. 13, J. W. Ingersoll Bond and Mortgage—$4,000.

I pass to the J. W. Ingersoll bond and mortgage for the principal sum of $4,000. The decree is that they must make good to the estate the amount of the obligation, and pay from their own pockets the cost and expenses, in their attempts to save something on it.

In the opinion of the Chancellor (Rec., p. 7, ll. 22 to 24): "There is great reasons to believe, * * "that it was good and could have been collected in 1871;" and on page 8, that it was "entirely collectible" in 1871. The Chancellor says that the executors "admit that the farm was worth $2,000 in November, 1871." His Honor is mistaken; there is no such evidence in the case that I have been able to find. In my statements I have fixed a rated value in order to make up balance sheets. The executors at the sheriff's sale in 1874, put about this value on it, and refused to let it go at $1,100. The idea of the executors in 1871 was, that it was the first mortgage and that it was good, (F. C. Easton's evidence, p. 200, ll. 16 to 21.) There is no ~~reliable~~ evidence that as a second mortgage it was good, ~~except~~ ~~where~~ ~~nearest~~, in 1871, except that of C. Roe.

C. Roe, surrogate, swears on principal examination (p. 511, ll. 31 to 34): "I think it was worth $8,000," in 1871; "I think it would have brought it." In his cross-examination, however, (p. 522, ll. 21 to 38,) he admits that at the sheriff's sale in September, 1874, (Ex. 151,) he was willing to pay for the premises *only* the amount of his mortgage, $3,700. As to amount of his mortgage, see his evidence, p. 511, ll. 11 to 13.

Again, another important piece of evidence that the premises were not then worth both mortgages, is the refusal of William H. Roe, guardian of the children of his wife, Eliza Roe, to accept this mortgage in payment of said bequests in the summer or fall of 1871. Obligations, including this bond and mortgage, were set off to the children of Eliza Roe; W. H. Roe was notified and refused to accept them, unless *guaranteed.* (See defendants' Ex. 1, p. 469; evidence F. C. Easton, pp. 148 and 149; evidence Job Cory, pp. 231 and 232; evidence G. B. Beatty, pp. 268, 269, 451; and evidence J. L. Munson, pp. 282 and 283.)

No. 14, J. Couse Note—Snyder, Surety, $1,000.

Next in order is the Jacob Couse note of $1,000, John Snyder, surety. No relief is given in the decree, and in the Chancellor's opinion, (p. 8, ll. 30 to 34,) he says, "It "is almost too obvious for remark, that no allowance "can be had in respect to that claim, lost, as it was, by a "blunder of one of the executors." It is true that a mistake was made by Easton in regard to an indorsement on this note. But are executors liable for the final result of all mistakes? Suppose an executor has an obligation belonging to an estate lying on his table, and a current of air, by accident, carries it into a fire and it is burned, or out of a window and it is lost. Here are accidents, but they are also mistakes, as possibly more care could have been observed. But the accidental destruction of the note does not destroy the right of recovery. So with the case in hand. By a mere accident—mistake—Easton made an indorsement of $1,000 on this

note when the payment was made upon another note, and applied on it. The mistake did not legally pay the note, or prevent a recovery.

The result was a loss to the estate; but ought Easton, acting in perfect good faith, bear the loss? Ought the other executors, who had nothing to do with the transaction, bear the loss, or any part of it? The act of Easton was not a fraudulent act—was a mere accident.

The evidence in reference to it will be found in Thomas Kays' evidence, page 320, and also 324, that is with regard to services and collections; and I refer to the evidence of Frank C. Easton, pages 207 and 208; Thomas Kays' evidence, page 324, and particularly Frank C. Easton's evidence, on pages 483 and 486.

No 15. G. W. Greer's Note, $259.15.

Next the G. W. Greer note for $259.15, for which no allowance is made by the decree.

At the death of testator, he owned a note of $500 made by G. W. Greer and dated September 1, 1870. It was in the hands of T. Kays, and was not inventoried. Soon after testator's death Mr. Greer became involved and no collection could be forced against him. Under my advice that a suit against the maker would entail costs without obtaining payment, no prosecution was made on the note. (F. C. Easton's ev., p. 214, ll. 6 to 19; Job Cory's ev., p. 430, ll. 4 to 23.) By coaxing and much trouble Easton succeeded October 1, 1873, in collecting $400 on the claim, and a new note of $207.91. Afterwards a second new note for $217, which, with interest $42.15, makes the amount of the note on hand uncollected, Ex. 64. (See Ch. brief, Sched. B., pp. 43 and 44.)

No allowance for this note in said account or in the decree appealed from.

No. 16. M. M. Drake Note, $600, Ex. 95.

Next M. M. Drake note, $600. This note was given as balance of a loan by Easton to Drake March 31, 1871, for $738.38, and on which was paid April 1, 1873, of

interest $103.37, and principal $138.38, and the note in question.

(Ch. brief, Sched. C, p. 49 and reference.)

This loan was made by Easton, and in perfect good faith, and as he believed in the interest of the estate. Testator, to Easton's knowledge, rated him perfectly good. Had loaned him on his individual note $1,000; part of the assets of the estate. (F. C. Easton ev., p. 220, ll. 8 to 32.)

No. 17, W. H. Roe Receipt, $1,500, Ex. 96.

Next, obligation of W. H. Roe for the payment of $1,500. Suit on it, services and costs, $49.73. (See Ch. brief, Sched. B, p. 44.)

Not in inventory. No allowance by decree for services and costs paid by executors.

No. 18, Levi Morris Note, $26.50, Ex. 97.

Next, Levi Morris note, $26.50. Not inventoried and not collectible. (See Ch. brief, Sched. B, p. 44.)

No. 19, E. W. Temple Note, $50. Ex. 123.

Next, E. W. Temple note, $50. Not inventoried, $11 collected. Services, prosecuting claim, &c., paid by executors, $5. Note uncollectible, given for usury, and maker died insolvent. (Ch. brief, Sched. B, p. 45.)

No allowance for payment by executors of $5.

No. 19, C. V. Cory Note, $600, Ex. 124.

Next, note of C. V. Cory, $600, for loan made to him by Job Cory. (Ch. brief, Sched. C, p. 48.)

Relief Decreed by the Chancellor.

I now turn to the relief decreed by the Chancellor.

A. Roof Bond and Mortgage.

First. As to the A. Roof bond and mortgage. While the Chancellor seems to have intended to fully protect the executors in this matter, yet the decree causes them to lose on this claim—to pay from their pockets $406.35.

This obligation was inventoried at principal, ~~$2033~~ $2,033; interest, $160.09; together, $2,193.09. The executors were charged by the surrogate with the whole inventory, including this obligation, with accrued interest, which would be $159.91, (from Oct. 26, 1870, to Nov. 10, 1871), amounting to $2,353. On this obligation was collected $247.26 net, over and above expenses, costs and services by attorney, and with which the executors asked to be charged, ~~with~~ all receipts on this obligation and credited with all payments and disbursements, which gives this balance, $247.26. (See Chan. brief, Sched. A, pp. 29 to 32, particularly p. 31.) The decree orders them credited with $2,343.36, which is $9.64 less than they were charged with in said account. By the decree they are also to be credited with the "costs" in their endeavors to collect the same, which amount to $272.41. (Ch. brief, Sched. A, p. 29.) The expenses, however, outside of the "costs" in the two suits, were $643.97; services of attorney, $495, and disbursements $148,97, both disallowed by the decree.

Services of attorney and disbursements.....	$643 97
Add difference between what they were charged with and the allowance in the decree.....	9 64
Makes.....	$653 61
Deduct the net balance of receipts, of which no notice is taken by the Chancellor.....	247 26
Loss to executors.....	$406 35

Can there be any question about the appellants being allowed for their payments, in addition to the costs, in relation to this obligation? There were two suits in Chancery, both severely litigated. One was brought by the mortgagor, Roof, in the lifetime of testator, against the testator, *et al.*, commenced April 30, 1870. The allegations were fraud and want of consideration, and prayed the cancellation of said bond and mortgage. The other was a bill filed by executors September 21, 1871, for the foreclosure of this mortgage. A large amount of evidence was taken, and the causes sharply litigated. A full statement of this litigation will be found in the evi-

dence of T. Kays, p. 313, ll. 35 to 40; pp. 314, 315 and 316, ll. 1 to 15.

Asa Carr B. and M.

Second. As to the Asa Carr bond and mortgage of November 19, 1868, inventoried at principal, $1,000, and as in T. Kays' hands. (Rec., p. 15, No. 10.) The surrogate in said account *charged* the executors "to "errors on bond and mortgage of Asa Carr, appraised at "$2,000, which was $3,000," carrying out on the *debit* side $1,000. (Rec., p. 25.) The decree is, "that the *credit* in "said account for error in the inventory of $1,000, as "to the Asa Carr mortgage, should be stricken out." In fact there is no such *credit* in said account, and therefore, while relief seems to have been intended, none is given.

Rogers and Kays' Debt, $13.09.

Third. The decree makes an allowance for a debt of $13.09, to Rogers and Kays. This is the same item that appears in the account stated by the surrogate. (Rec., p. 28.) "Jan. 18, 1871, cash paid T. Kays, $13.09."

It had no business in said account, as it was not then paid; (F. C. Easton, pp. 215, 216.) Not paid until Feb. 17, 1872; (Ex. 101 and 174; T. Kays' evidence, p. 325, ll. 30 to 35.) With the Chancellor's view, that the account should stand, this allowance by him is erroneous.

IMPORTANT OMISSIONS.

There are many important omissions by the Chancellor. I will mention a few.

E. W. Temple note, of $2,000.

First. E. W. Temple, judgment against, $2,288.24. This was not inventoried. (Ch. brief, Book 4, Schedule B, p. 45; same book, p. 118.) It was not charged to them by the surrogate, (Rec., pp. 24 and 25.) The executors asked to be charged with this amount, (as per said page 45; see also Rec., pp. 311 and 334, T. Kays' evidence.)

19 They are not charged with it by

OBLIGATIONS in T. Kays' hands, $7,371.13.

Second. No notice was taken by the Chancellor as to the error made by the surrogate as to obligations in T. Kays' hands, $7,371.13, (Ch. brief, p. 16.) Not an item of which came to their hands, the same having been collected by T. Kays in lifetime of testator, (see Ex. 64, copy Rec., pp. 559 and 560; and Ex. 168, copy, p. 561.)

I had been acting as the attorney of Mr. Cory for a number of years, and at the time of his death I had in my hands a large amount of obligations for collection; I also loaned money for him. The course of business between us was this: If I took an obligation to collect for him, I would give him a receipt, or a receipt containing a number of obligations; if I took cash to loan for him, I would give him a receipt for that. At the time of his death, he held my receipts for a large amount; I had a settlement with him some time in the fore part of the summer of that year; I had been collecting money for him, and loaning money out for him up to the time of his death, we having had no settlement since some time in May before. There was an open account between us of $7,397.85.

When the inventory was made the executors came to me and wanted to settle first. I said I thought they had better make the inventory as they found the papers, and come afterward and settle with me. They did so. They made the inventory, including in the inventory my receipts for obligations in my hands.

Very soon after the inventory was made they came to me and had a settlement; and Exhibit No. 64, printed in full on page 559, is a copy of that settlement.

At that time there was in my hands a balance of $54.45 due from me, for which I gave them my check, and all the items in the account were settled up.

In the account stated by the surrogate no notice whatever was taken of that settlement.

T. KAYS' BISL, $343.40.

Third. No notice was taken by the Chancellor of T.

Kays' bill for services, costs and disbursements, against testator at his decease, $343.40, paid by executors, December 30, 1870.

CARR bond and mortgage, $3,000; FITTS' bond and mortgage, $3,500; and GREER note, $500.

Fourth. No notice is taken of the Asa Carr bond and mortgage of June 1, 1870, $3,000; J. G. Fitts' bond and mortgage of Juiy 2, 1870, $3,500; and G. W. Greer note of September 1, 1870, $500; in all, $7,000; which came to their hands after the inventory, (T. Kays' evidence, pp 304 to 306; Ch. brief, Schedule B, pp. 42 and 43.)

T. KAYS' bill against executors, November 10, 1871.

Fifth. While one-fifth of the estate was in T. Kays' hnds for collection at testator's death, and while T. Kays had been acting as the attorney and solicitor of the executors from testator's death to date of statement of said account—over a year—and had charges against them for services, costs and disbursements to the amount of $784.44, no notice was taken of it by the surrogate, and no allowance was made by the Chancellor.

CONSTRUCTION OF WILL.

Next, the construction of the will.

"WITH THE RESPECTIVE VALUE AT THE TIME."

What was the intent of the testator in the use of the words, "*respective value at the time*," in the 21st item of the will (Rec., p. 4)? The item is as follows: "It is "my will, and I do order that all of the above stipulated "legacies and bequests to be paid by my executors, or "these survivors of them, to the above named legatees, "in notes or bonds and mortgages, transferred to them "with the respective value at the time, by my executors "or the survivors of them, excepting those that are not "of age as stated above;" * * * Was it his intention, or is the legal intent as expressed by the will, that the parties taking these obligations were bound to

take them at their *face value* regardless of their *intrinsic value*, or were they to be passed over at their actual or market value?

The decree (p. 16, ll. 36 to 40; and p. 17, ll. 1 to 3,) is that "the testator intended a provision for the payment of those legacies to the adult legatees in notes or bonds and mortgages belonging to the testator at the time of his death. He intended that the selection should be made by his executors, *and that the value at which the security should be taken by the legatees should be the amount due upon them at the time of transfer.*"

It is clear that the Chancellor is in error as to the legal intent of the testator. The word *value* means worth. This its ordinary and its legal meaning. Webster defines the word, "*Worth: that property or those properties* of a thing which *renders it useful or estimable.*" Of what worth or use is a worthless note or bond and mortgage? Bouvier, in his *Law Dictionary*, defines the word value, "The *utility* of an object, the *worth* of an object *in purchasing other goods.* The first may be called value in *use;* the latter, value in *exchange.*" Of what utility is a worthless security? What is it worth by way of exchange? What is the value or worth of an obligation on which can be collected only 50 per cent. of its face value? What is it worth in purchasing other goods? To what extent is it useful?

The testator did not intend to give his executors the power of paying any one or more of the legatees in worthless obligations, or in obligations at less than their market value, and the respective legatees were not bound to take them at any other ratation.

With the Chancellor's view of the case this question is unimportant. In our view of the case it is important.

Certain legatees are here asking that they may be paid in full—one hundred cents on the dollar—regardless of the value of the estate. We insist that the cash value of the estate at the time of the death of the testator could not exceed seventy-five cents on the dollar. They

are here insisting that they should be paid one hundred cents on the dollar, with interest.

Our position is that there are not and never have been sufficient assets to pay the legacies in full, and that therefore those unpaid are not entitled to one hundred cents on the dollar, but only to their equitable proportion; and that certain legatees who have been paid in full are bound to contribute to such payment of the unpaid legacies. This is the prayer of the bill, and all the parties were brought into court. If the legacies payable in obligations are specific, those legatees are not bound to contribute; if they are demonstrative legacies, as the Chancellor holds they are, then perhaps they are liable to contribute. That the obligations were passed at their face value to the legatees, I refer you to the evidence of Frank C. Easton, page 142, and particularly on page 211; Job Cory, pages 254 and 255; George B. Beatty, page 277; James L. Munson, page 286.

As to deficiency, I refer to 1 *Story's Equity Jurisprudence*, Sections 90 and 92; *Stewart's Digest*, (N. J.) page 378, Section 105, and to the case reported in 11 *C. E. Gr.*, page 154, the name of which case I have not. Also to 2 *Story's Equity Jurisprudence*, Section 503, Note 1: "Executors may maintain suit against legatees to contribute to pay debts and legacies."

As to refunding, I refer to *Ashurst* vs. *Potter*, 2 Stewart, 625.

It is held by *Jarman on Wills*, page 483, note, and on page 437, Note H, "Legatees refunding not bound to pay interest."

As to recovery, I refer to *1st Wait's Actions and Defences*, page 378.

Kind and Priority of Legacies.

I pass to the point raised before the Chancellor as to the kind and priority of the legacies—whether they are general, specific or demonstrative, and whether some are entitled to priority in payment over others.

The decree is (p. 17, ll. 7 to 17): "The legacies to the adult legatees are demonstrative legacies, and were to be paid out of certain designated securities, but the testator did not intend that they should, by reason of that fact, have a preference in any way over the other legacies; the legacies are all to be considered as general legacies, and therefore liable to abate proportionately. Hence, in case of a deficiency of assets, the adult legatees, who have been paid in full, will be bound to contribute to the payment of the legacies to the infants and the church."

The Chancellor's opinion (p. 12, ll. 24 to 40, and p. 13, ll. 1 to 13,) is: "The legacies to *those adult legatees* are *demonstrative legacies*, *for they are to be paid out of certain designated securities.* But the testator did not intend that they should, by reason of that fact, have a *preference* in any way over the other legacies. He directs that the legacy given to his three grandchildren, George, Francis and Charlotte Roe, 'remain' in the hands of his executors, or guardians to be appointed for the purpose of taking charge of the money, and be kept at interest for the infants until they shall have attained to their majority. He directs that the legacy to Katy Roe be 'retained' in the hands of his executors, and kept at interest for her until she shall attain to the age of twenty-one years. He also directs his executors to retain $12,000 in their hands for the church legacy. He did not intend that the *adult legatees*, who were *to be paid in securities*, should have *preference* over the others, but on the contrary, while he presumed and believed that there would be quite enough to pay all in full, he, in effect, directed his executors to retain—withhold from the assets—certain sums of money for the infant legatees and the church. So far from those adult legatees being entitled to a *preference* over the infant legatees and the church, the *infants* and the *church* are *rather entitled to priority* over them. The legacies, however, are all to be considered as *general legacies*, and therefore liable to abate proportionately. Hence, in case of a deficiency of assets, the adult legatees, who have been paid in full, would be

bound to contribute to the payment of the legacies to the infants and the church."

The devise to Job Cory (Rec. p. 3, Item 8,) is a farm, "together with twelve thousand dollars, ($12,000,) *in* "notes, bonds and mortgages, *to such* as my *executors* "shall assign and deliver over to him."

As to the other adult legatees: (Rec. p. 4., Item 21,) "It is my will, and I do order that all of the above stip- "ulated legacies and bequests to be paid by my execu- "tors, or these survivors of them, to the above named "legatees, in notes or bonds and mortgages, transferred "to them with the respective value at the time, by my "executors or the survivors of them, excepting those that are not of age as stated above;" * * *

The testator's estate consisted almost wholly of bonds and mortgages and notes; only $101.18 in cash. His direction is that the adult legatees be paid by his executors *in notes or bonds and mortgages, transferred to them with the respective value at the time*, &c.

If the testator had given to Martha Morrow $20,000 *in* notes, bonds and mortgages, specifying the particular ones she was to have, and ordered his executors to transfer them to her, there could be no doubt that it would be a specific bequest. Instead of selecting them he appoints agents, his executors, to do it. What is the difference? A selection, separation and designation is to be made—not by the testator, but by his agents. Is this not in *snbstance* a specific legacy? They are not to be paid out of a *particular fund.* The obligations are not to be collected and the payments made from such fund in cash. The *particular* and *identical* things, bonds, &c., are to be *transferred.* To save himself the trouble, or more likely knowing that there would be difficulty in his selecting them on account of the constant changes of his securities, he says to his executors: "You select from them my notes, &c., at my decease, to the amount of $20,000, and transfer and deliver such particular and identical notes thus owned by me, and selected by you, to my daughter, Martha Morrow."

A demonstrative legacy is where the testator directs that the legatee shall be paid from a particular fund. I cite Bouvier's Law Dic.: "A demonstrative legacy is a bequest of a *certain sum of money with reference to a particular fund for payment*," citing "Williams' Exec., 995."

The testator speaks of no *special fund* from which these legacies are to be paid in cash. They are to be satisfied by certain specific securities belonging to the testator, and selected and transferred by his duly appointed representatives.

Demonstrative legacies seem not to have been recognized in New Jersey as a distinctive class. They seem to be blended with specific legacies.

In New York State demonstrative legacies are recognized as a distinctive legacy. A legacy is demonstrative when the particular fund *or personal property is pointed out* from which it is to be *taken or paid.* I refer as to New York State law, to *Redfield on the Practice of Surrogate Courts*, page 321; the case of *Walton* vs. *Walton*, 2 Johns. Chancery, 262; *Enders* vs. *Enders*, 2 Barb. 367; also *Willard on Law of Executors*, (New York text book, mainly,) page 352, and page 382.

The New York State view is the one taken by the Chancellor. Is it wise for our courts to adopt this position? I think not.

I submit that the legacies to the adult legatees are specific.

Call the legacies to the adults what you may, it seems clear that they were intended to be paid first. The testator does not direct his executors to retain obligations to the amount of $12,000 for the Trustees of the Cory Universalist Society—his direction is to retain $12,000—by codicil, trustees may use, &c. His intent was, if so much remained, &c.

The adult legatees have a preference, because they are in substance specific legacies.

Good Faith of Executors.

I now pass to the next point—good faith, and faithful discharge of duty by the executors in this case. I have already referred to the verbal directions given by the testator in his lifetime to two of the executors, Beatty and Munson, and they ought to have great weight in the determination of this case, and the Court ought to take particular notice of them. Upon this point, I refer to *King* vs. *Berry's Exrs.*, 2 Gr. Ch. 265. In that case the testator in his lifetime gave certain *verbal directions* to the executors or executor, with regard to the collection of money outstanding, and with regard to the keeping it by him, and to have it ready when the legatees should come for it. *There were no such directions in the will, but these directions were carried out by the executor in good faith, and the Court took notice of that in the disposition of the case, and treated the fact as a controlling one.* Also to the case of *Frey* vs. *Demarest*, 2 C. E. Gr. 73, citing the case I have already mentioned and approving it.

I desire to impress upon the Court the perfect good faith with which these men have acted. That possibly they have not exercised the best judgment, I am not here to say. I do not mean to say but that other men, possibly, would have exercised a better judgment than they have; but I do mean to say that they have acted in perfect good faith. There is not a particle of evidence in the case to show that they intentionally did anything by which they meant to injure the estate to the extent of one dime or one cent. They are plain farmers, unfamiliar with business. They were misled by the testator, acted on their own motion, relying on his instructions to them, and did what they believed to be right. They acted too hastily; if they had done otherwise—if they had gone to counsel and immediately filed a bill for the construction of the will in all its details—what would have been the result? Whether the parties would have got more or less, it is perhaps difficult to say to-day. The great body of the business was closed up within a short time after the testator's death; and their whole conduct, from the be-

ginning to the end, has been that of honest men, intending to do the very best thing they could for this estate—do just exactly what they would ha ve done for themselves, and therefore I have a right to ask this Court to pro ect these executors.

In all their transactions economy seems to have been the controlling motive. The testator was an extremely economical man, and from their understanding of the will and the verbal instructions from him, they honestly believed that they could manage the estate without the advice of counsel, the controlling motive being economy. If I had not believed that they were thoroughly honest, I never would have put the labor in this case that I have. I had to take hold of it without proper accounts kept; had to dig out the truth from the evidence that they gave me. If I did not believe and know that they were thoroughly honest and had intended to do the very best they could for the estate ; if there was a scintilla of evidence in the case showing dishonesty, I never would have come before the Court with this case. But I do know they acted to the best of their ability. David Cory knew of their ability ; he knew them thoroughly, and yet he saw fit to put this large estate in their hands. Ought they to suffer, having acted in the most perfect good faith? Ought they to sustain all the loss of the estate?

Depreciation.

I have already discussed the very great depreciation and the causes leading up to it.

As to the duty of the executors as to collections and liability on failure to collect obligations, I first refer to the Laws of 1881, page 130 ; the act is retrospective, and is to the effect that whenever any testator shall have made in his lifetime any investment of money on bonds secured by mortgage, and the same bonds and mortgages, &c., shall have come to the hands of the executors, &c., the executors may, in the exercise of good faith and reasonable diligence, continue the investment, &c. And on this point I refer to a decision made at the February

term of Chancery, 1883, reported in 9th Stewart, pages 361 to 363. I also refer to Green's case, reported in 10 Stewart, page 254; and I desire *particularly* to call your attention to the cases reported in 91 N. Y. 502. (The matter of the final accounting of Horace Gray, executor, &c., of R. W. Western.) This decision, as to the liability of the executors in regard to the depreciation of property, is very *exhaustive.* I have long quotations here from it; I will not take the time of the Court to read it, but I again call especial attention to this case.

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As to the evidence on the point of depreciation, I refer to that of George B. Beatty, page 265, showing the depreciation to be from 60 to 75 per cent., and to the depreciation of Martha Morrow's legacy; the obligations passed to her depreciated at least 25 per cent. I refer to the evidence of Frank C. Easton, pages 219 and 221, showing a loss of at least 25 per cent.; and on the obligations passed to Job Cory, I refer to the evidence of Job Cory, pages 255 and 256, showing that he realized only about 60 per cent.

With regard to the gradual shrinkage of the estate, it is apparent how that occurred.

At the death of the testator there was a deficiency of $5,754.81, (this brief, pp. 20 and 21); rating the assets passed off at what they were transferred—many of these of no value—and rating the balance at what they would have been rated by prudent business men, they actually turned out much worse.

The interest accruing on the legacies, the taxes, costs and expenses of litigation, rapidly increased the deficit.

J. W. Ingersoll Farm.

I now come to the purchase by the executors of the J. W. Ingersoll farm, by reason of which considerable loss was sustained.

Briefly stated, the facts concerning this purchase are these: The testator at his death held a mortgage on this

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farm to secure a bond given for $4,000. It was a second mortgage; a prior one of $3,700 was held by Charles Roe, then surrogate of Sussex county. That the testator's mortgage was a second one was not known to the executors for some time. The mortgaged premises were located in Frankford township, near the farm and residence of W. H. Roe, the guardian of his three children, who were legatees under said Cory's will. In the fall of 1871 the executors, in separating a portion of the assets, set off to said W. H. Roe as such guardian, in payment of said bequest of $12,000 to the children of Eliza Roe, certain obligations, among which was this J. W. Ingersoll B. & M. for $4,000. Their object in selecting this one was that it was on land located close to the guardian's residence, and premises well known to him, he as the son-in-law of the testator having advised the loan. After the separation the guardian was notified of the fact, also as to the obligations so set off. (See deft's Ex. 1.) W. H. Roe refused to accept the obligations so set off, or any of them, unless guaranteed by the executors. He also informed the executors that this mortgage was a second mortgage, and this was the first information they had that it was not a first mortgage. The executors, relying on their instructions from the testator, honestly insisted on his being bound to take the obligations thus assigned, and after his refusal continued to hold the obligations thus separated for said guardian from the latter part of 1871 to the early part of 1874, a little over two years, in the meantime receiving the interest on this obligation as the same became due and was tendered to them, March 30, 1872, $280, and April 29, 1873, $280. On or about April 1, 1873, one James S. Blanchard became the owner of the premises, and he in the early part of 1874 commenced to commit waste, cut and cart away all the wood and timber on the premises. This fact was made known to some of the executors by myself, who was then acting as their attorney. After advising that they could not force W. H. Roe as such guardian to take this obligation, the same was placed in my hands for collection.

On the 10th day of February, 1874, I commenced an action of foreclosure on said mortgage, and procured an injunction against said Blanchard. Blanchard vacated said premises on the 1st day of April following. There were growing crops on said premises, and an effort was made by suit to hold them. A sale was had under the foreclosure proceedings on the 28th of September, 1874, and they were bought in by the executors, in their name as executors, and *in the interest of said estate.* At said sale one W. Lantz bid the sum of $1,100. The executors at that time believed the premises worth more, and thus believing, bid them in for the benefit of the estate. The barn on the premises was destroyed by lightning soon after the sale, and said executors, in order to get any return from the premises, were forced to rebuild it. Blanchard had allowed a large amount of interest to accumulate on said first mortgage of Charles Roe, who at once threatened foreclosure if the same was not paid, and it was paid, amounting to $575.83. The barn cost $1,000 or $1,200. They could not rent the farm for cash at any price, and were forced to let it on shares to one Edwin Lord, who remained on the premises up to the time when the executors were forced to sell in order to be prepared to close said estate. The executors from year to year tried to sell the farm, but could not find a customer. Lands continued to depreciate. The executors advertised the premises at public sale for February 11, 1878, and obtained a bid of $100 above incumbrances. The sale was adjourned until February 18, 1878, and then sold to Oscar Northrup, the highest bidder, for the sum of $600. This matter was managed by Beatty and Cory—mainly Cory. During the whole period, the expenses, taxes and interest on Charles Roe's first mortgage were largely in excess of the receipts, and the result was that instead of realizing out of it for the estate, the estate was the loser in quite a large sum of money.

These briefly are the facts as shown by the evidence in the case.

Reference—(Bill, p. 145, Exhibits Nos. 151, 152, 178,

213; ev. G. B. Beatty, pp. 275, 277, 278, 292; ex. 448 451, 457; ev. F. C. Easton, pp. 159, 173, 174, 206, 207, 213, 221; ex. 405, 406; ev. Job Cory, pp. 252, 253, 254, 259, 302, 303; ex. 435, 436, 438, 461; ev. J. L. Munson, pp 285, 286, 287, 290; ev. T. Kays, pp. 317, 323, 325.)

Costs and expenses of foreclosure, &c., $597.29. (Ch. brief, Sched. A, p. 18.) Receipts and expenditures as to the farm, (Ch. brief, Sched. J, p. 85.) Expenditures outside of litigation, $2,774.82; receipts, $1,265.13; loss, $1,509.69.

Here are their acts as to the J. W. Ingersoll bond and mortgage and the farm. That they acted in the most perfect good faith no one can question—did precisely what they would have done if they had been acting for themselves. That they made a mistake in judgment in buying in the property for the benefit of the estate, viewed by the facts subsequently developed and the bad results, no one can deny. That thousands of others, persons of fine business qualifications, acting in their own behalf, during the same period, acted just as unwisely, is equally well known, and evidenced by the wrecked fortunes all over the land.

Ought these executors thus acting to suffer?

That they had the right to purchase and use their best judgment, under the circumstances, I refer your Honors to *Perry on Trusts*, page 415, section 458; and to the case of *Clark* vs. *Clark*, 8th Paige, 152. I also refer to *Stewart's Digest*, page 545, section 122, citing the case of *Holcomb* vs. *Holcomb*, and also the same case in 3d Stockton, pages 476 to 490, and particularly to page 490; I also refer to the case of *Blauvelt* vs. *Ackerman*, in this Court, 5 C. E. Gr. 141, and particularly on page 148.

The courts hold that executors and trustees may make advancements for the benefit of estates.

And, again, that money may be laid out in repairs, and also in buildings. I refer on this point to *Hill on Trusts*, page 429, referring to several cases there; and the case of *Green* vs. *Winter*, 1st Johns. Chancery, page

26; *Perry on Trusts*, section 526, with the large number of citations; and to the case of *The State Bank* vs. *Marsh*, Sax. Reports, page 288; and I refer to the case of *Howard* vs. *Francis*, 3 Stewart, page 444, and particularly to page 449.

I also refer to the case of *Stathoff* vs. *Reed*, 5 Stewart, page 213, with regard to the diligence, or degree, rather, of diligence, by the executors or trustees. This is a case where a guardian was appointed at his own request—he wanted to get to be the guardian of the estate—and, from want of business qualifications, the estate suffered.

In this case, as I have already mentioned, the testator knew of the qualifications of the executors, and he insisted upon their serving; and they did serve, not at their own request, but at the request of the testator.

By the decree of the Chancellor the executors are not only made to bear this loss, but are also required to make good the bond and mortgage, principal and interest.

These executors having acted in perfect good faith, and with the same judgment exercised by good business men, under like circumstances, during the same period, it is the duty of the Court to protect them and save them from personal loss.

Selection of Assets.

I pass to the selection and separation of assets in payment of legacies. The executors, before the year was out, relying upon the amount of the estate as appeared by the inventory, and being misled by that, and apparently forgetting that there might be debts, went to work within the year to make a division and separation of the assets *under the verbal directions* of the testator. They were led to believe, from the instructions and directions given by him, that all they had to do was simply to pass over the obligations to *all* the legatees, and that was all they had to do with the matter. On this point I refer to the evidence in the case, as to Martha Morrow's legacy. First, to the evidence of Frank C. Easton, pages 133,

295 and 296; Job Cory, pages 408, 412 and 414; George B. Beatty, page 451. All of which was done in the fall of eighteen hundred and seventy-one. Then, as to the separation of the obligations to Thomas D. Cory, I refer to the evidence of Frank C. Easton, page 133, and George B. Beatty, page 451. As to the separation to Jane Easton, I refer to the testimony of Frank C. Easton, pages 138 and 139. As to the separation of assets to Job Cory, I refer to the evidence of Frank C. Easton, pages 141 and 142; George B. Beatty, page 451. And as to the separation of the obligations for the children of Eliza Roe, I refer to the evidence of Frank C. Easton, page 148; Job Cory, pages 231, 232, 437 and 438; George B. Beatty, page 268; James L. Munson, pages 282, 283, 441, 444, 445, *and in which will be found the tendering of these obligations to William H. Roe, in the fall of 1871, in payment of the legacy of $12,000.*

Then, as to the separation of obligations for Katie Roe, I refer to the evidence of Job Cory, page 437; James L. Munson, page 144, and George B. Beatty, page 451.

In some cases, cash instead of obligations was passed over to the legatees; some the whole amount, and some a small part. The evidence shows that the executors had the money on hand, and, as they understood their duty, they were to retain the obligations on hand in their possession for the infants, therefore they used money instead of obligations in paying some of the legacies. On this point I refer to the evidence of Frank C. Easton, pages 491 and 498.

The executors never refused to transfer obligations in payment of any legacies. Upon this point, I refer to the evidence of Frank C. Easton, page 224, and also pages 148 to 149, and 216 to 217.

As to the Trustees of the Cory Universalist Society, and the offer made by the executors to pass over obligations to them, I refer to the evidence of Job Cory, page 439, and James L. Munson, page 444; and generally as to the selection of the obligations, I refer to the evidence of James L. Munson, pages 440, 442 and 445, and George B. Beatty, page 459.

As to belief of sufficiency of assets; the executors honestly believed that they had sufficient assets to pay all the legacies. And also, in regard to the discovery of the deficiency. On this point I refer to the evidence of Frank C. Easton, page 149; and Job Cory, pages 232 and 438 of the record; and George B. Beatty's evidence, pages 269 and 270:

"*Q* Did you believe that there were sufficient assets to pay all debts, expenses and legacies in full up to September, 1877?

"*A* I did; my belief was that all the legacies could be paid, by transferring obligations to the legatees at their face value; *the testator told me so;* and I believe his express intention ought to be adhered to."

Also, to the evidence of James L. Munson, pages 283, 442, 443, 445 and 446.

Then with regard to the delay in closing the matter. I have already discussed that fully, suggesting to the Court the causes that led to the delay and to the depreciation of the estate.

As to the failure to pay the Trustees of the Cory Universalist Society, I have already suggested the reasons and desire only to say in addition, that what they did in the matter *was done under the advice of counsel.* Whether that was wise or not, perhaps it would be indelicate for me to say; all that I can say is that I did so advise them, as did Mr. Henry C. Pitney of Morristown; we acted in good faith, and certainly, as far as the executors were concerned, they were not to blame.

As to the reasons for not paying, I refer to the evidence of Frank C. Easton, pages 146, 482 and 483; Job Cory, pages 230, 231 and 415; George B. Beatty, pages 267, 452, 453 and 451; James L. Munson, pages 282, 444, 447 and 448.

Delay in Closing the Estate.

The Chancellor charges the executors with a failure to discharge their duty in the settlement of the estate. He says, (p. 10, ll. 33 to 40):

"They ought to have settled the estate within the " year following the probate of the will. The settlement " would have been attended with but little trouble. The " great body of the legacies was to be paid by transfer of " securities, and the debts were but few. If there have " been depreciation and loss they are due to their failure " to discharge their duty in the settlement of the estate."

Let me trace their steps for the first eighteen months. The testator died October 14, 1870. On the 26th of the same month they made an inventory. By law, they had until the December term, 1871, to state an intermediate account. The legacies were not due until October 14, 1871, and ought not to have been paid until the end of nine months. The legacies to the adult legatees were paid as follows, (see Ch. brief, Schedule F, pp. 55 to 61):

1870, October 26, Martha Cory, p. 55.....	$ 2,688 66
1871, August 16, T. D. Cory, p. 56.....	25,000 00
" " " M. Morrow, p. 57.....	20,000 00
Before due.....	$47,688 66
1871, November 1, C. V. Cory, p. 58.....	4,000 00
" " " M. O. Easton, p. 59.....	500 00
" December 5, Jane Easton, p. 58.....	5,000 00
" " " M. J. Easton, p. 58.....	500 00
" " " Charlotte Cory, p. 59....	1,000 00
1872, January 24, Francis M. Cory, p. 60...	500 00
" February 9, Zophar Cory, p. 59.....	1,000 00
" March 27, Samuel Cory, p. 59.....	1,000 00
" May 18, Job Cory, p. 56.....	12,000 00
	$73,188 66

Job Cory was really paid August 16, 1871; the obligations were then selected, assigned and tendered to him; he accepted 60 per cent. obligations, which he was not bound to accept, and gave a receipt in May following. On August 16, 1871, obligations were selected, assigned and tendered to Wm. H. Roe, guardian of the children of Eliza Roe, $12,000, and refused unless guaranteed. All this was done within a year and a few months—all the adult legatees, except the Trustees of the Cory Universalist Society (whom the executors were advised they could not safely pay) and one infant, Francis M. Cory,

who had come of age, were paid—all that were due and payable, and a tender to the guardian of the children of Eliza Roe—$73,188.66 paid, and $12,000 tendered and refused. The other legatees, except the Trustees of the C. U. S., were still infants, and the funds were to remain in the executors' hands until they became of age. Soon thereafter the Trustees of the C. U. S. commenced suit. On April 11, 1873, George Roe, an infant legatee, came of age, and was paid his legacy of $4,000 and interest. Following on came the decision against them as to the church bequest, and they became aware of the fact that they lacked assets to pay the debts and legacies in full—a very considerable deficit. In the meantime, on November 10, 1871, Beatty and Easton had gone to the surrogate, and he had figured up a balance in their hands of over $6,000, and they, Beatty and Easton, relying upon what he had told them, made no examination into the condition of the estate until said decision, and then upon taking an account of assets it was found that the executors did not then have, and had not in the beginning had, means to pay the debts and legacies. Ascertaining this condition of affairs, they went to the church trustees and asked leave to pay the Roe legatees, and begged to pay the balance to the church. Their request was refused. The great body of the legacies had been paid in full, and they were called upon in consequence of the decision in the church suit, to take a large sum of money from their own pockets to pay this bequest. In self-defence, at the request of legatees, and by the advice of counsel, they took an appeal and filed the bill in this case in the Court below for an account and for general relief.

The Chancellor thinks they moved too slowly the first year; my opinion is that they acted with *too much haste*, certainly so far as their *individual interests* were concerned.

That the executors did not manage this estate as well as it might possibly have been managed, is possibly true. That they managed it so as to seriously embarrass them-

selves is beyond question. It was a complicated and difficult estate to administer. They had a plain duty to perform in order to protect themselves. That duty was this: After determining to accept the trust they should have employed competent counsel and followed his advice. The inventory should have been made under his directions. Immediately thereafter a bill should have been filed in Chancery setting up the true nature of the assets, and asking a construction of the various provisions of the will and codicil, and then asking the aid of that Court in the administration of the estate. There were many provisions in the will and codicil as to which no counsel could have safely advised without such judicial construction. I will not repeat the provisions that I have discussed or those upon which the Chancellor has given his opinion. I will mention a few others. The bequest to Job Cory, $12,000, in 8th item, payment "in notes," &c., "to such as my *executors* shall assign and deliver over to him." Was this modified by the 21st item, where the testator directs "that *all* the above legacies" "to be paid by his executors in notes," &c., "with the respective values at the time," &c.? Which provision controls—that in the 8th or 21st item? Again, Job was not an executor by the will, made such by the codicil. Could the other three force Job against his consent to take such obligations as they might select? Again, the bequest to "Thomas D. Cory *and to his heirs*," $25,000. Again, the bequest of $20,000 to "Martha Morrow, my daughter, *and to her children.*" Again, the bequest of $5,000 to "Jane Easton, *and after her decease to her children.*" What interest, if any, had the "heirs" of Thomas D. Cory and the "children" of Martha Morrow?

These were important questions to be determined before these legacies were paid, ~~Even~~ even in obligations. Beatty, obeying the instructions of the testator, as he understood them, paid Thomas and Martha. Again, the bequest of $12,000 to the church—was that a valid bequest? The Chancellor says the estate should have been settled within the year following the probate. The sin-

gle question as to the validity of that bequest was before him, and while the case was submitted to him on December 23, 1876, no opinion was rendered by him until November 25, 1877.

All these provisions should have been judicially construed at that early stage, and prior to any final account, in order to protect the executors.

Failure to Collect.

The Chancellor charges negligence on the part of the executors in not converting the whole estate into cash. The reasons given by the executors will be found in the evidence of Frank C. Easton, pages 398 and 399; Job Cory, pages 412, 414 and 436; and George B. Beatty, page 454, and briefly the reasons are that they believed the obligations, not in litigation, to be good; thought they were collectible; they were made by the testator, and, as they understood, they were to pass them over to the legatees; they did not think it was their duty to force the collection of any obligation; they received such as were paid in cash, and the others remained as the testator had placed them, undisturbed.

The obligations were retained, because the executors believed them to be good, and because they believed it was their duty under the will and directions of the testator, to retain them. With regard to this I refer to the evidence of Frank C. Easton, page 213, as follows:

"*Q* Why were not the obligations, not transferred to the legatees, collected sooner than they were?

"*A* The notes, bonds and mortgages, excepting the bond and mortgage made by Alfred Roof and Owen Hughes, and certain notes, for which allowance is prayed, were supposed to be good, and they were left in this state for the benefit of the estate, so as to increase the estate by the accumulation of interest, and because the unpaid legatees were infants, and their legacies were not to be paid to them until they arrived at the age of twenty-one years; in the meantime some were to remain in the executors' hands and kept at interest, or paid to guardians appointed for that purpose; there being doubts also sug-

gested whether the executors could safely pay said legacies to any guardian."

I also refer to the evidence of Frank C. Easton, page 491; Job Cory, pages 285, 462 and 453; and George B. Beatty, page 460. Mr. Beatty says:

"*Q* But you made no attempt to put the estate in good condition, so as to keep the property?

"*A* Well, as far as that goes, I thought they were invested by the testator, and if we undertook to reinvest them we could do no better; and if there was a loss, as it was, they could not blame us, if we had no negligence about it."

Litigation.

The Chancellor is quite right in his opinion (p. 13, ll. 25 to 28,) in saying that "By far the greater part of "the litigation has been in their own behalf, to relieve "themselves from the liability incurred by the filing of "the account in the Orphans' Court." The enormity of that account has been shown. The fight has been one of life or death. From the moment I knew of the filing of this account, and its nature, (which was in 1877,) to the present moment, every power that God has given me has been employed to secure protection and relief to these four honest, well-meaning men from that enormity. I have spent many, many days and nights with most intense thought, seeking out the exact facts from the bewildering mass of evidence and figures, as given by these four executors. I traced each one of the many assets, inventoried or not, from the moment they received them until they were passed away, collected, or remained in their hands as worthless obligations; then I followed up every receipt upon each one, and pursued the same process with their loans and investments, as well as their payments. The hard, tedious work done will be seen by glancing at my evidence on pages 304 to 327, and 329 331—as an expert, from pages 331 to 393, tracing their receipts and payments and disbursements, and showing the insolvent condition of the estate on November 10,

1871. Since then, in making up the schedules in the back part of the Chancery brief, the hardest task of my life.

I am more than glad that I have had the strength and determination to accomplish the work; I have thus, and thus only, discovered the truth which I have endeavored by this brief to make plain and clear to this Court, and I sincerely hope, in the interest of justice to these executors, that I shall succeed, and secure what I failed to obtain in the Court below.

The Chancellor decrees, (p. 17, ll. 24 to 25,) "That said complainants pay the costs of this suit," no credit for their own costs and expenses, and decreed to pay the costs of the defendants.

Other Litigation.

There was, however, much other litigation, entailing considerable costs and expenses.

As to all this the decree is (p. 15, ll. 24 to 28,) "That "the costs of endeavors to collect claims, except as to "the Alfred Roof mortgage, after the account in the "Orphans' Court, are not to be allowed."

I here call attention to the other litigation in relation to the assets of the estate. The character of the assets is shown by the fact that one-fifth of the testator's estate had been by him placed in his attorney's hands for collection a short time previous to his death. The executors simply left them where the testator had placed them, in process of collection.

Omissions.

I have omitted several facts in proof that the executors could not have intended to be charged with the uncollected obligations as cash in hand, and which should have been stated under the third proposition on page 45 of this brief.

First. The Alfred Roof bond and mortgage of $2,033. It was known to all the executors to be worthless or of little value.

I refer to the evidence of F. C. Easton, (p. 199, ll. 30 to 40, and p. 200, ll. 1 to 8.) "Of no value," "because there had been a bill filed in the lifetime of the testator to deliver up and cancel it for fraud, and Mr. Kays, our counsel, had informed us it was doubtful whether it had any value."

Job Cory's evidence, (p. 249, ll. 24 to 33):

"*Q* Did you know anything about the value of the Alfred Roof bond and mortgage, inventoried at $2,300, at the time of the inventory?

"*A* I knew there was a suit brought on it by Roof; he brought a suit against father to have it delivered up and canceled for fraud in obtaining it, and said that he had received no value for it; that was what I understood; the mortgage was given to Dawson Woodruff, and assigned by Woodruff to my father, and was given, as I understand, for patent brake notes."

J. L. Munson's evidence, (p. 284, ll. 13 to 19):

"*Q* Did you know anything of the value of the Alfred Roof bond and mortgage, inventoried at $2,033, at the time of the inventory?

"*A* I knew there was then prosecution to obtain that paper, on the ground that it was obtained by false pretences, or as no value; whether I knew it at the time of the inventory, or a little after, I don't remember."

G. B. Beatty's evidence, (p. 265, ll. 27 to 32):

"At the time of stating said account, I knew that the Alfred Roof bond and mortgage was doubtful; I knew by hearsay at that time, that a suit had been commenced against David Cory in his lifetime for the purpose of having it delivered up, on the charge that it had been obtained by fraud."

Second. Usury. All the executors knew that the testator took "shaves."

F. C. Easton's evidence, (p. 200, ll. 33 to 40; and p. 201, ll. 1 to 2):

"*Q* Were you at the time (November 15, 1871,) aware of the practice of the testator as to his having been in the habit of taking usury?

"*A* I was.

"*Q* Did you, or did you not, know at that time of the fact that usury had been taken on obligations then held by you?

"*A* I did; of my own personal knowledge, in many instances."

G. B. Beatty's evidence, (p. 265, ll. 19 to 27,) * *

"The testator was in the constant habit of taking usury; his reputation for taking usury in his loans was notorious. I had known him for over thirty years before his death, during all which time his reputation as a 'shaver' was notorious; I knew the law was that if usury had been taken, no interest or costs could be recovered; David Cory, on several occasions during his lifetime, told me of his making certain sums of money by shaves."

Job Cory's evidence, (p. 303, ll. 6 to 11):

"*Q* Do you know anything about your father being in the habit of taking usury?

"*A* I do.

"*Q* How do you know it?

"*A* From his statements to me, frequently, of his different transactions."

James L. Munson's evidence, (p. 291, ll. 1 to 3):

"*Q* Do you know anything about the testator being in the habit of taking usury?

"*A* Well, I always understood it so; yes, sir—he did."

They knew in one of their own suits tried in April, 1871—on Levi Morris, *et al.*, note—of a bonus of $134 taken on a loan of $600, (Ch. brief, Schedule A, p. 25, and reference)—over 28 per cent.

Third. That all of the executors were unwilling to guarantee any portion of the assets is conclusively shown by the fact that when obligations were set off and tendered to William H. Roe, guardian of the children of the testator's daughter, Eliza Roe, in payment of their legacies of $12,000, and said guardian refused to accept them in payment, unless guaranteed by the executors, they refused to so guarantee them or any part of them, and the legacies remained unpaid.

On this point, I refer to evidence of F. C. Easton, (Rec., p. 148, ll. 20 to 40; and p. 149, ll. 1 to 7;) also to

evidence of Job Cory, (Rec., p. 231, ll. 19 to 40; and p. 232, ll. 1 to 9.) Also to the evidence of G. B. Beatty, (Rec., p. 268, ll. 3 to 40; and p. 269, ll. 1 to 36;) also to evidence of Munson, (pp. 282 and 283;) and as to date, Munson's evidence, (p. 421, ll. 10 to 20;) fall of 1871, evidence of G. B. Beatty, (p. 451, ll. 13 and 14.)

This was prior to the statement of said account, and yet the Chancellor's opinion is, that when the account was stated by the surrogate, all four of the executors were willing and deliberately guaranteed the balance of the estate in their hands, amounting to about $50,000.

The Equities.

I pass to the equities of the parties in these cases. A well established rule in equity is that "equality is equity."

First. I call the Court's attention to the condition of the estate, and its cash value on October 26, 1870; (Ch. brief, Schedule M, pp. 115 to 125.) Balance sheet, (same book, p. 122); this brief, (pp. 18 to 23.)

Second. The cash value of the legacies October 26, 1870, Schedule M, page 123; cash value of unpaid legacies December 5, 1883, (Schedule M, page 124.)

Third. Those paid in obligations received only sixty to seventy-five per cent. Thomas D. Cory received but seventy-five per cent., as is shown by the evidence of Frank C. Easton, pages 219 and 220. Martha Morrow received seventy-five per cent., (Frank C. Easton's evidence, page 219.) Job Cory received sixty per cent., (Job Cory's evidence, pages 251, 252, 255 and 256, and James L. Munson's evidence, page 285.)

Fourth. Cash assets of estate December 5, 1883, (Ch. brief, Schedule K, pp. 90 to 111.) Balance sheet, (same book, p. 111.)

Fifth. Depreciation.

Sixth. The conduct of William H. Roe, guardian of the children of Eliza Roe. When the obligations were

set apart for these children and tendered to their guardian, the obligations tendered to him amounted to $10,883.13, as shown by the evidence of George B. Beatty, pages 268 and 269—on the part of defendants, page 469; and the evidence of Frank C. Easton, pages 148, 149 and 482; Job Cory, pages 231 and 232, 421 and 422; George B. Beatty, pages 268 and 269, 448 and 450; James L. Munson, pages 282 and 283. All these were collected except the J. W. Ingersoll bond and mortgage, and about nine per cent. on a note made by Van Deren. The guardian refused to take these unless guaranteed. He refused to take the J. W. Ingersoll bond and mortgage unless guaranteed. These were tendered to him in 1871. The pretence on the part of his children now is that the property was worth beyond that in 1874, two years afterwards, and that these executors ought to be charged with that loss, because if they had prosecuted at that time they would have got the money, and yet the guardian refused to take these obligations—these, among others, two years before that time. If he had taken them this loss would have been saved, according to their idea as to value.

Then, again, there was an obligation against him, where he received money from the old gentleman—$1,500, for which he refused to account. And I may say here, and say truthfully, that he has been one of the principal causes of delay in the settlement of the estate. I refer to George B. Beatty's evidence on this point, page 453.

Now, while the others got 60 to 75 per cent., his children demand the whole. Our insistment is, that this demand is inequitable and unjust.

Seventh. The conduct of the Trustees of the Cory Universalist Society.

As I have already stated, they filed a bill, and a decree was made in their favor. By that time the executors had ascertained that there was a deficiency of assets to pay all the legatees, and immediately went to the trustees and proposed to them, and asked the trustees to permit them to pay the other legatees—one of $4,000, one of

$1,000, and one of $5,000, and then for the executors to pass over to the Trustees of the Universalist Society the balance of the whole estate. That was in the fall of 1877. I refer to the evidence of Frank C. Easton, pages 223, 224 and 495; Job Cory, pages 256, 257, 423 and 426; James L. Munson, page 289; George B. Beatty, pages 453 and 454. But the trustees required them, as others did, to guarantee.

Now, it seems to me that this was a reasonable proposition; it was made in November and December, 1877, and by an acceptance by the Trustees of the Cory Universalist Society, all the litigation and expense from that time to this would have been saved. It was a reasonable offer.

In view of the facts in the case, ought the defendants, pressing their claims here, be paid one hundred cents to the dollar, from the private funds of these appellants?

TAXES.

By the decree the legatees are to be paid in full, with interest, *relieved* from all the burthens of taxation.

The executors have paid in taxes, on funds of estate, $2,420.29, (see Ch. brief, Schedule I., p. 84), and $248.08 on the Ingersoll farm. The decree allows only the taxes of 1870, levied against testator, $161.40, and that of 1871, $722.50; all the rest disallowed. That of 1872 was $216.82; 1873, $239.20; 1874, $179.93; 1875, $189.50, ($93.54 and $9.96 and $86); 1877, $84.52, ($64.80 and $9.37); 1878, $122.14; 1879, $76.83; 1880, $73.80; 1881, $95.40; and 1882, $106.

The legacies of the infants were to remain in the executors' hands until they arrived at age, and were liable to taxation in their hands, and the funds so belonging to them were so taxed and paid. Upon what principle ought these executors to be compelled to pay these taxes out of their own private funds? So, also, as to the Trustees of the Cory Universalist Society. Their claim was in litigation in the Court of Chancery up to March 12, 1878. If there had been funds sufficient to pay the

same in full, such funds were liable to taxation in the executors' hands, and what was in their hands was so liable, taxed and paid. The Chancellor gives no reasons upon which this part of the decree rests, and that none exists seems apparent.

Deficit November 15, 1871.

The Chancellor charges that the appellants state in their bill that there was a deficiency of only $1,752.07 on the 15th of November, 1871; he makes his calculations upon this basis, and his conclusions are reached by reasoning from this standpoint.

He says, (opinion, p. 8, ll. 36 to 40, whole of p. 9 and p. 10, ll. 1 to 2): "According to their own statement in their bill, as to what the actual condition of the estate in their hands was in November, 1871, the date of filing the account, there was, allowing their estimate of $2,000 for the expense of closing up the settlement of the estate, in addition to commissions to the amount of $2,242.83, a deficiency of only $1,752.07."

Here, again, the Chancellor does the appellants injustice. There is no such fact, as a fact, stated in the bill. The statement referred to is only the statement of a *probable* deficiency, and not the *actual* deficiency.

The insistment of the appellants at the time of filing the bill was and still is, that an intermediate account was the only proper one to be stated on November 15, 1871, the one intended by Beatty and Easton, and the only one that said surrogate should have stated, or permitted to be stated. In framing the bill, as solicitor for the complainants, May 1, 1878, I undertook, with the light and knowledge I then had, to suggest and state such an intermediate account *as of November 15, 1871.* I put it in the usual form of an intermediate account, charging the complainants with the inventory and receipts in excess thereof, amounting to $120,021.33, (Record, page 35, sec. 29, to p. 45), and then crediting them, (p. 46), with errors in the inventory and with such obligations as would, by

prudent business men, necessarily have been rated worthless, or at least doubtful, on November 15, 1871; then payments and disbursements, in all amounting to $77,133.29, (p. 52), and stating the balance then in their hands, *consisting* of *cash and obligations of all kinds*, as *thereinafter stated*, $42,888.04. This balance consisted of cash, $7,379.10, and obligations, $35,508.94, making said balance of $42,888.04. Then follows a detailed statement of *all* the obligations on hand November 15, 1871, good and bad, amounting to $45,324.19. Some of the obligations in this last statement were on hand at the testator's death, but were not in the inventory, and had not been collected, and therefore the accountants were not charged by me with them; also obligations taken on loans made by them, not yet collected, and they were not charged by me with them. These facts necessitated a separation of these particular obligations, and therefore there followed a detailed statement of them amounting to $9,815.25.

That the balance of $42,888.04 was made up of cash, $7,379.10, and obligations, $35,508.94, is shown by taking

all the obligations, (pages 53 to 57).....	$45,324 19	
Deducting obligations not inventoried.....	9,815 25	
		$35,508 94
Add cash.....		7,379 10
		$42,888 04

Making the balance as stated in said suggested intermediate account.

Here ends (p. 57,) the "correct statement of the amount and condition of said estate on said 15th of November, 1871"—the statement of such an intermediate account, in form and substance, that the bill charges should have been stated by the surrogate on November 15, 1871. Thus far is a statement of facts. On the debit side the appellants are charged first with the amount of the inventory, then with receipts on obligations not inventoried, and receipts in excess of the inventory; and the alleged errors are specifically set out. On the credit

side they are credited with some obligations that should necessarily have been rated worthless on November 15, 1871, (not all,) and the alleged errors on the credit side, specifically set out, and the balance then in their hands, not in cash, but in cash and obligations of all kinds then on hand. They were not credited with all the obligations that were then, November 15, 1871, known to be doubtful or worthless. I did not so credit them because about $5,000 of such worthless obligations were afterwards, in May, 1872, (a fact known to me in 1878, but unknown to accountants in 1871,) forced on Job Cory, and of which no notice was taken by me, as I was aware at the date of drawing the bill, in 1878, that they had been made available at their face value, in 1872, in the payment of the legacy of $12,000 to Job Cory.

At the end of this suggested intermediate account, on page 58, not as any part of same, but to illustrate and show in a general way that the estate was then insolvent, (1871) in the sense of not being able to pay in full all the debts, legacies and expenses of administration, and also to illustrate and show the result of the errors and mistakes before specifically set out, follows a statement of doubtful obligations, as they should have been rated November 15, 1871, disregarding the then known fact that the testator had been in the habit of taking usury, amounting to $4,886.84.

Then, on same page, (58,) is a statement of unpaid legacies, November 15, 1871, amounting to $47,000, principal sums. That a general summary was intended is apparent from the fact that only the principal sums are named. The legacies were due and payable October 14, 1871, and there was accrued interest thereon for one month and one day, amounting to $266.08.

Then on page 58 is a statement of debts unpaid November 15, 1871, $569.02.

This statement of debts, however, did not include all the debts paid and unpaid ; and all the mistakes in the account were not set out, and some that were set out were

not accurately stated, amounting to the sum of $2,127.55, viz.:

Debts paid and not credited in said statement— T. Kays' bill against the testator, and paid by executors, Dec. 30, 1870	$343 40
Proof of payment, this brief, p. 35, Items Nos. 22 to 33.	
T. Kays, due to	5 00
Proof, this brief, p. 37, Item 54.	
J. B. Boss, due to	45 50
Proof, this brief, p. 38, Item 64.	
Dawson Woodruff, due to, from testator	694 60
Unsettled Nov. 15, 1871. Proof, this brief, p. 38, Item 66.	
J. H. Shuman, bill paid at $160.50; credited in account at $155.25	4 25
Proof, this brief, p. 34, Item 18.	
The accumulated interest on obligations, over inventory, transferred to T. D. Cory, was stated in bill, Rec., p. 37, at $1,598.69; true amount only $1,446.67—too much against said executors	152 02
Proof, this brief, p. 28, Item 2.	
E. Temple, in bill (Rec. p. 38,) charged at $2,356.73; true amount only $2,288.24—too much	78 49
Proof, this brief, p. 29, Item 9.	
Then to be added is the interest on the legacies as above stated	266 08
Making	$1,589 34
Then there was the G. W. Greer note of $500 that ought to have been included in the doubtful obligations, (Rec., p. 58,) then amounting, (p. 56,) to	538 21
	$2,127 55
Add to this the stated probable deficit, (Rec., p. 59,)	1,752 57
	$3,880 12

Making the probable deficit November 15, 1871, $3,880.12, instead of $1,752.57.

Then on page 59 are several general summaries, and on page 60 is a suggested probable balance sheet, as of November 15, 1871, made up in part from facts, but mainly from probable conclusions.

There were many complications and uncertainties on November 15, 1871. There were then many doubtful obligations; $12,000 in obligations, worth but 60 per cent. had been set off to Job Cory. He had refused to accept, and was not bound to accept. All the obligations were subject to the defense of usury. The general summary, (p. 59) and the suggested balance sheet on page 60, did not include, as doubtful, any of the 60 per cent. obligations passed to Job Cory in May, 1872. They did include at their face value, the $35,508.94 of obligations in the balance of $42,888.04, p. 52, (all of which were subject to usury,) not as cash, but as obligations, to be rated thereafter at what should be realized thereon respectively.

Is it fair, then, in the face of the foregoing facts, for the Chancellor to hold that the *probable* deficit of $1,752.57, as stated in the bill, is the admission of the actual, true deficit on November 15, 1871? I say probable deficit, because that is all it can possibly be called, and all it was intended to show. It was simply an impossibility for any one in 1878, looking back upon this estate on November 15, 1871, with so many doubtful obligations—(all doubtful, as usury had been taken on all)—with the unpaid legacies and the probable complications arising in the priority and payment thereof—and the many other complications and uncertainties, to make a statement showing the *actual* deficiency on November 15, 1871.

Then follows on page 61 a continuation of this matter, of accounting—not showing any probable result, but the actual receipts and payments up to May 1, 1878, the date of filing the bill.

It commences the debit side with the balance of November 15, 1871, (p. 52) $42,888.04 in cash and obligations that were inventoried, and receipts in excess of the inventory, and then continues by charging all receipts in excess of the inventory, and all receipts on obligations not inventoried, and from all sources, closing on page 66, at $57,850.81.

Then commences the credit side, (p. 67) praying allowance for certain obligations in the inventory as uncollectible, the payment of and upon legacies, in cash and in obligations, payments, commissions and disbursements, up to May 1, 1878, (p. 72) $47,353.76, leaving in their, or some of their hands, a balance of $10,497.05, not cash, but in cash and in *obligations*—cash, $9,407.80, and obligations, $1,089.25, (viz., C. Brown, bond and mortgage, $1,020.55; and J. E. Frick, bond and mortgage, balance, $68.70.) Here, on page 72, ends the statements of facts. Then, on pages 72 and 73, follow a general summary and suggested balance sheet, to show the condition of the estate on May 1, 1878, and the *probable* deficiency of that date.

Then on page 78 follows a general statement of the estimated losses from shrinkage, &c., $19,739.42.

Then follow, on pages 81 to 91, the receipts, payments and disbursements by *each one*—Easton on page 81; Cory on page 85; Beatty on page 89; and Munson on page 90.

By the bill, (p. 95) an account was prayed for, and the evidence for accounting has been taken by which the exact facts, by the proofs on both sides, have been ascertained, and by which it appears that there was not only the *probable* deficit of $1,752,57, on November 15, 1871, as suggested in the bill, but a much larger one, and by which it is also clearly shown that the estate was insolvent at the death of the testator, on October 14, 1870.

It is in view of these facts that I insist that it is unjust and unfair to these appellants to treat the suggested probable deficit of $1,752.57, as the "*actual*" admitted deficit on November 15, 1871.

The Relief Sought by the Appellants, and to which they are entitled.

The relief sought by the appellants is to be *wholly* relieved from the binding force and effect of the alleged account and decree of confirmation by reason of *fraud and mistake*, and also by reason of the same having been *improvidently stated without authority of law.*

The mere correction of mistakes in the alleged account will not give the relief to which the appellants are entitled. Their right is to have an account taken freed from the alleged account; because, in contemplation of law, it was not stated as a whole, or in part, as the account of the appellants, or any, or either of them. It was not stated with the knowledge or consent of Cory and Munson. It was stated by the surrogate in form and in substance radically different from the one requested and intended by Beatty and Easton. They requested an intermediate, separate account, as to their own individual transactions. The surrogate stated a joint final account, purporting to be made by all the executors. There was not simply fraud and mistake as to one or numerous items in the account that can be corrected, leaving the balance to stand without serious loss and damage to the parties, but the *whole thing, in form and in substance*, was a fraud and a mistake, and correction is impossible. It was not only improvidently stated as against Cory and Munson, who were not present, and had nothing to do with it, and therefore cannot be bound by it in any form, but it was also improvidently stated, as against Beatty and Easton, because a joint final account was stated while they requested and intended an intermediate separate account.

The consequences resulting from the statement and confirmation of this account, if the decrees of the Court below are to remain in force and unreversed, are of the most serious nature to each and all of these appellants.

There is not sufficient assets in the hands of the appellants to pay the bequests in full, and never has been. Instead of there being, or ever having been sufficient assets to satisfy the debts, costs, expenses of administration, commissions, and the bequests, and a balance remaining in their hands, there is now, and ever has been, a large deficiency.

The relief to which they are entitled is to be wholly relieved from the binding force and effect of the alleged account and decree of confirmation, and to have a statement of their accounts, in which they shall be severally charged only with cash actually received, and such obligations as were used by them in the payment of debts and legacies, and credited with all payments and disbursements by them severally made, and their commissions.

This relief should have been given in the Court below. Having been refused there, their only relief is by a full reversal of the decree of the Chancellor.

I therefore submit that the two decrees appealed from ought to be wholly reversed, and that the Chancellor should be instructed—

First. That the appellants be wholly relieved from any binding force or effect of said alleged account, stated by Charles Roe, surrogate, and confirmed by the Orphans' Court of the county of Sussex.

Second. That an account be stated by which the appellants shall be charged with all actual cash receipts, and with all assets and the accrued interest thereon by them used in the payment of debts, costs, expenses, disbursements and legacies; that said receipts shall be charged to the executors receiving them respectively; that said appellants shall be credited respectively with all their payments, costs, expenses, disbursements and commissions.

Third. That in such account the appellants shall not be charged with the following uncollectible obligations, or

any part thereof, excepting, however, all cash receipts thereon, viz.: J. W. Longcor note, $500; Alfred Ackerson note, $158; J. B. Boss note, $1,432; Joseph Fricke note, $40; Joseph Fricke note, $40; William Duffie note, $268.80; T. Riker note, $23.25; John Cary note, $4.62; Puder & Lantz note, $450; S. Chidister note, $5.61; C. Galliger note, $25.70; Owen Hughes, B. and M. $500; J. W. Ingersoll, B. and M. $4,000; Jacob Couse note, John Snyder, security, $1,000; G. W. Greer note, $259.15; M. M. Drake note, $600; W. H. Roe receipt, $1.500; Levi Morris note, $26.50; E. W. Temple note, $50; C. V. Cory note, $600; and James Martin and Moses Decker note, $14.97.

Fourth. That the purchase of the J. W. Ingersoll arm was within the scope of the appellants' authority as executors, and was made in good faith, and that they be allowed for all their payments and disbursements in relation thereto.

Fifth. That the intent of the testator, by the use of the words, "with the respective value at the time," in the 21st item of said will, was that the executors were to transfer notes, bonds and mortgages to the adult legatees, and that such adult legatees were to receive the same at their intrinsic market value at the time of transfer, and not at their face value.

Sixth. That Job Cory was bound to take only notes, bonds and mortgages in payment of his legacy at their intrinsic market value, and only such as he, with the other three executors, should select in payment thereof.

Seventh. That the legacies to the adult legatees, excepting the one to the Trustees of the Cory Universalist Society, are specific legacies, and are to be first paid, and such legatees are not bound to contribute.

Eighth. That the legacies to the infant legatees, Francis M. Cory, George Roe, William M. Cory, Frank Roe, Eugene Cory, Mattie C. Roe and Katy Roe, and the legacy to the Trustees of the Cory Universalist Society

at Sparta, are general legacies, and must abate *pro rata* in case of a deficiency.

Ninth. That George Roe, William M. Cory and Francis M. Cory, who have been paid their legacies in full, shall contribute *pro rata* towards the satisfaction of the unpaid legacies in case of a deficiency; and in case Frank Roe, who has been paid his legacy in part, shall have received more than his *pro rata* share, he shall contribute to equalize his legacy with the other unpaid legacies.

SCHEDULE N.

F. C. EASTON.

Interest received by—Nov. 10, 1871, in excess of inventory.

1870. Nov. 2. H. Kinney.
$2.75 "accrued"..... $ 0 34
(Ch. B. Sched. K, p. 91. Sched. A, p. 20.)

1871. Mch. 25. C. Sanford.
$107 "accrued"..... 7 00
(Ch. B. Sched. K, p. 92. Sched. A, p. 34.)

1871. Mch. 31. M. Sanford
$1,337.50 "accrued"..... 36 46
(Ch. B. Sched. K, p. 92. Sched. A. p. 34.)

1871. Mch. 31. P. Longcor.
$70 "accrued"..... 29 17
(Ch. B. Sched. K, p. 92. Sched. A, p. 21.)

1871. April 1. J. Shimer.
$140 "accrued"..... 58 39
(Ch. B. Sched. K, p. 92. Sched. A, p. 33.)

1871. April 1. B. Williams, 3 cows.
$128 40 "accrued"..... 8 40
(Ch. B. Sched. K, p. 92. Sched. B. p. 47.)

1871. April 4. J. & M. VanKirk.
$70 "accrued"..... 29 17
(Ch. B. Sched. K, p. 92. Sched. A, p. 37.)

1871. April 4. D. Keef.
$105 "accrued"..... 43 75
(Ch. B. Sched. K, p. 92. Sched. A, p. 19.)

1871. April 5. L. D. Rosenkrans.
$140 "accrued"..... 58 34
(Ch. B. Sched. K, p. 92. Sched. A, p. 29.)

1871. April 15. J. Bonter.
$42 "accrued"..... 19 25
(Ch. B. Sched. K, p. 92. Sched. A, p. 4.)

1871. April 21. B. Williams.
229 08
$401.08 "accrued".....174 11 54 97
(Ch. B. Sched. K, p. 92. Sched. A, p. 39.)

1871. April 22. H. R. Ford.
$2,358.22 "accrued" $74 81
(Ch. B. Sched. K, p. 92. Sched. A, p. 14.)

1871. May 22. S. B. Sprigg.
$435 "accrued" 35 00
(Ch. B. Sched. K, p. 92. Sched. A, p. 35.)

1871. May 22. T. Gray.
$70 "accrued" 29 17
(Ch. B. Sched. K, p. 92. Sched. A, p. 15.)

1871. May 25. J. J. Utter.
$70 "accrued" 29 17
(Ch. B. Sched. K, p. 92. Sched. A, p. 36.)

1871. May 31. Asa Carr.
$210 "accrued" 210 00
(Ch. B. Sched. K, p. 92. Sched. B, p. 42.)

1871. June 5. J. W. Longcor.
$1,392 33 "accrued" 5 68
(Ch. B. Sched. K, p. 92. Sched. A, p. 22.)

1871. July 3. J. A. & J. J. Coss.
$124.89 "accrued."
$22.88+17.50+11.68 = ... 52 06
(Ch. B. Sched. K, p. 92. Sched. A, pp. 9, 10.)

1871. July 7. J. E. Fricke.
$30.45 "accrued" 19 95
(Ch. B. Sched. K, p. 92. Sched. A, p. 13.)

1871. Aug. 9. J. Iliff.
$84 "accrued" 35 00
(Ch. B. Sched. K, p. 92. Sched. A, p. 19.)

1871. Aug. 9. S. Van Deren.
$81.01 "accrued" 33 76
(Ch. B. Sched. K, p. 92. Sched. A, p. 37.)

1871. Aug. 9. S. Van Deren.
$42 "accrued" 21 00
(Ch. B. Sched. K, p. 92 Sched. A, p. 37.)

1871. Sept. 29. J. & M. Van Kirk.
$211.66 "accrued" 11 66
(Ch. B. Sched. K, p. 92. Sched. A, p. 37.)

1871. Nov. 10. C. Brown.
$250 "accrued" 62 97
(Ch. B. Sched. K, p. 93. Sched. A, p. 3.)

$965 47

SCHEDULE O.

GEO. B. BEATTY.

Interest received by—Nov. 10, 1871, in excess of inventory.

1871. Mch. 4. M. Goble.
$124.22 "accrued"..... $51 74
(Ch. B. Sched. K, p. 98. Sched. A, p. 14.)

1871. Mch. 31. I. Mattison.
$70 "accrued" 29 17
(Ch. B. Sched. K, p. 98. Sched. A, p. 26.)

1871. April 3. C. Brown.
$175 "accrued" 67 51
(Ch. B. Sched. K, p. 98. Sched. A, p. 3)

1871. April 4. J. W. Ingersoll.
$280 "accrued" 128 00
(Ch. B. Sched. K, p. 98. Sched. A, p. 3.)

1871. April 8. Geo. Lantz.
$1,393 "accrued"..... 41 87
(Ch. B. Sched. K, p. 98. Sched. A, p. 20.)

$318 29

SCHEDULE P.

JOB CORY.

Interest received by—Nov. 10, 1871, in excess of inventory.

1870. Dec. 11. J. & V. Crissman.
$79.62 "accrued" $6 12
(Ch. B. Sched. K, p. 96. Sched. A, p. 9.)

1871. Jan. 14. Jesse Dennis.
$70 "accrued" 13 61
(Ch. B. Sched. K, p. 96. Sched. A, p. 11.)

1871. Mch. 1. W. Williams, et al.
$38 "accrued" 19 45
(Ch. B. Sched. K, p. 96. Sched. A, p. 40.)

1871. Mch. 25. O. Hughes, two B. & M.
$78.75 "accrued." 10.94+8.75..... 19 69
(Ch. B. Sched. K, p. 96. Sched. A, pp. 16, 17.)

1871. April 27. J. Couse, No. 4.
$70 "accrued" 23 34
(Ch. B. Sched. K, p. 96. Sched. A, p. 6.)

1871. April 27. J. Couse, No. 5.
$70 "accrued" 23 34
(Ch. B. Sched. K, p. 96. Sched. A p. 7)

1871. April 27. J. Couse, No. 6.
$70 "accrued" 23 34
(Ch. B. Sched. K, p. 96. Sched. A, p. 7.)

1871. June 12. J. Couse, No. 7.
$70 "accrued" 43 77
(Ch. B. Sched. K, p. 96. Sched. A, p. 8)

1871. June 12. J. Couse, No. 8.
$70 "accrued" 43 77
(Ch. B. Sched. K, p. 96. Sched. A, p. 8.)

1871. June 14. J. L. Allen.
$270 "accrued" 87 50
(Ch. B. Sched. K, p. 96. Sched. A, p. 1.)

1871. July 1. Asa Carr.
$3,018.66 "accrued" 18 06
(Ch. B. Sched. K, p. 96. Sched. B, p. 42.)

1871. July 29. S. B. Sprigg.
$101.18 "accrued" 1 18
(Ch. B. Sched. K, p. 96. Sched. A, p. 35)

1871. Sept. 11. J. Canfield.
$1,128.67 "accrued" 58 67
(Ch. B. Sched. K, p. 96. Sched. A, p. 5.)

$382 44

SCHEDULE Q.

Interest received by all the executors in excess of inventory, to November 10, 1871.

1871. May 15.	W. McDeed.		
	"Accrued"		$134 38
	(Ch. B. Sched. A, p. 24.)		
1871. July 31.	Levi Morris.		
	"Accrued"		19 90
	(Ch. B. Sched. A, p. 25.)		
1871. Aug. 18.	Uz Vanauken.		
	"Accrued"		26 42
	(Ch. B. Sched. A, p. 38.)		
1870. Sept. 24.	E. Temple.		
	"Accrued"		255 64
	(Ch. B. Sched. A, p. 45.)		
1871. Jan. 3.	J. W. Van Blarcom.		
	"Accrued"		95 47
	(Ch. B. Sched. A, p. 46.)		
	C. V. Cory.		
	"Accrued"		129 63
	(Ch. B. Sched. F, p. 58.)		
			$661 44

Deduct:		
Linn, Snyder & VanDeren note, deficiency	$85 23	
Levi Morris note, deficiency	63 00	
G. Post B. & M.	192 00	
A. Roof B. & M.	160 09	
T. Southard	22 23	
	$502 55	
		502 55
		$158 89

SCHEDULE R.

BONDS AND NOTES.

Accumulated Interest on Bonds and Notes not Collected November 10, 1871.

Jesse Dennis note, in excess of receipt, by Job Cory.
Interest on $1,000, Jan. 14, 1871, to November 10, 1871,
0–8–26, at 7 per cent..... $52 71
(Ch. B. Sched. A, p. 11.)

O. Hughes B. & M., in excess of receipt, by Job Cory.
Interest on $500, March 25, 1871, to November 10, 1871,
0–7–15, at 7 per cent..... 21 88
(Ch. B. Sched. A, p. 17.)

J. Couse note, No. 4, in excess of receipt by Job Cory.
Interest on $1,000, April 27, 1871, to November 10, 1871,
0–6–13, at 7 per cent..... 37 52
(Ch. B. Sched. A, p. 6.)

J. Couse note, No. 6, in excess of receipt by Job Cory.
Interest on $1,000, April 27, 1871, to November 10, 1871,
0–6–13, at 7 per cent..... 37 52
(Ch. B. Sched. A, p. 7.)

J. Couse note, No. 7, in excess of receipt by Job Cory.
Interest on $1,000, June 12, 1871, to November 10, 1871,
0–4–28, at 7 per cent..... 28 77
(Ch. B. Sched. A, p. 8.)

J. Couse note, No. 8, in excess of receipt by Job Cory.
Interest on $1,000, June 12, 1871, to November 10, 1871,
0–4–28, at 7 per cent..... 28 77
(Ch. B. Sched. A, p. 8.)

P. Longcor B. & M., in excess of receipt by F. C. Easton.
Interest on $1,000, March 31, 1871, to November 10, 1871,
0–7–10, at 7 per cent..... 42 77
(Ch. B. Sched. A, p. 21.)

D. Keef B. & M., in excess of receipt by F. C. Easton.
Interest on $1,500, April 4, 1871, to November 10, 1871,
0–7–6, at 7 per cent..... 63 00
(Ch. B. Sched. A, p. 19.)

J. Bonter B. & M., in excess of receipt by Easton.
Interest on $600, April 15, 1871, to November 10, 1871,
0-6-25, at 7 per cent..... $23 92
(Ch. B. Sched. A, p. 4.)

T. Gray B. & M., in excess of receipt by Easton.
Interest on $1,000, April 1, 1871, to November 10, 1871,
0-7-9, at 7 per cent..... 42 58
(Ch. B. Sched. A, p. 15.)

J. J. Utter B. & M., in excess of receipt by Easton.
Interest on $1 000, April 1, 1871, to November 10, 1871,
0-7-9, at 7 per cent..... 42 58
(Ch. B. Sched. A, p. 36.)

J. A. & J. J. Coss, 3 notes, in excess of receipt by Easton.
Interest on $1,784.09, April 1, 1871, to November 10, 1871,
0-7-9, at 7 per cent..... 75 97
(Ch. B. Sched. A, pp. 9, 10.)

J. E. Fricke B. & M., in excess of receipt by Easton.
Interest on $435, July 7, 1871, to November 10, 1871,
0-4-3, at 7 per cent..... 10 40
(Ch. B. Sched. A, p. 13.)

S. Van Deren note, in excess of receipt by Easton.
Interest on $1,157 31, April 1, 1871, to Nov. 10, 1871,
0-7-9, at 7 per cent..... 49 27
(Ch. B. Sched. A, p. 37.)

M. Goble B. & M., in excess of receipt by G. B. Beatty.
Interest on $1,774 52, Feb. 22, 1871, to Nov. 10, 1871,
0-8-18, at 7 per cent..... 89 02
(Ch. B. Sched. A, p. 14.)

J. Mattison note, in excess of receipt by G. B. Beatty.
Interest on $1,000, March 31, 1871, to November 10, 1871,
0-7-10, at 7 per cent..... 42 77
(Ch. B. Sched. A, p. 26.)

J. W. Ingersoll B. & M., in excess of receipt by G. B. Beatty.
Interest on $4,000, April 1, 1871, to November 10, 1871,
0-7-9, at 7 per cent..... 170 32
(Ch. B. Sched. A, p. 18.)

C. H. M. Angle, $400.
Interest on 1-0 14..... 29 15
(Ch. B. Sched. A, p. 2.)

Joseph Bonta note, $130.
Interest to November 10, 1871..... 9 47
(Ch. B. Sched. A, p. 4.)

30 00

Charles Durling note, $150.	
Interest to November 10, 1871	$10 92
(Ch. B. Sched. A, p. 12.)	
Samuel Ellet.	
Interest to November 10, 1871	1 28
(Ch. B. Sched. A, p. 12.)	
Samuel Hammell note, $25.	
Interest to November 10, 1871	1 82
(Ch. B. Sched. A, p. 17.)	
Henry Lozier B. & M., $297.74.	
Interest to November 10, 1871	21 71
(Ch. B. Sched. A, p. 21.)	
W. H. Pinkney note, $500.	
Interest to November 10, 1871	36 45
(Ch. B. Sched. A, p. 29.)	
Riker & Shuman note, $75.	
Interest to November 10, 1871	5 90
(Ch. B. Sched. A, p. 32.)	
Peter Snook B. & M., $3,700.	
Interest to November 10, 1871	269 79
(Ch. B. Sched. A, p. 33.)	
James G. Fitts B. & M., $3,500.	
Interest to November 10, 1871	332 79
(Ch. B. Sched. B, p. 43.)	
G. W. Greer note, $500.	
Interest to November 10, 1871	41 11
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N. J. Court of Errors and Appeals.

Between
GEORGE B. BEATTY, *et al.*, EXECUTORS OF DAVID CORY, DECEASED,
Appellants,
and
THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY AT SPARTA, *et al.*,
Respondents.

On Appeal, Etc.

OPINION.

THE CHANCELLOR:

David Cory, deceased, late of Sparta, in Sussex county, died October 14th, 1870, leaving a will dated January 1st, 1869, and a codicil thereto dated the 17th of February following. By the will he appointed his friends George B. Beatty and James L. Munson, and his grandson, Francis C. Easton, executors, and by the codicil he appointed his son, Job Cory, an executor also. All the executors proved the will and codicil October 25th, 1870, and straightway entered upon the duties of their office, and have continued to act as executors ever since. On the same day on which the will was proved they filed an inventory of the estate, by which it appeared that there had come to their hands as executors, personal property to the value as appraised, of $108,111.92, of which sum $2,196.51 were the appraised value of farm stock, grain, &c., and $492.15, the value of household goods, and the rest, $105,423.27, was the value of cash and securities for the payment of money. In this last amount was included the amount ($1,439.29) of principal and interest of certain claims which were set down in the inventory

as being doubtful. They were a note of Alfred Ackerson and four notes made by J. B. Boss, but no other claims were so designated. So that, according to the inventory, there came to their hands on the death of the testator, cash and securities considered by themselves and the appraisers to be good and collectible, to the amount of $103,983.98.

By the will the testator gave to his wife for life (in lieu of dower) his homestead farm, together with all the stock and movable property, including household furniture, but not notes or bonds and mortgages. To his grandson, Francis C. Easton, he then gave the farm (except a lot of about nine acres) for life, with remainder to the heirs of his body, lawfully begotten, and gave the lot of nine acres after his wife's death to his, the testator's, son Job, in fee.

He then declared it to be his will, and ordered that Francis C. Easton should have all the before-mentioned movable property (except household goods), on or belonging to the farm, and the blacksmith's tools, after his wife's death; and he then ordered and directed that Easton pay to his executors, or their successors, $3,000 after the decease of his wife (with interest), and within five years after he should have taken possession; which money he declared should be a lien on all the property until paid, and when paid the property was to be Easton's absolutely. He further ordered that after his decease or the death of his wife, as the case might be, the movables given to Easton should be at Easton's disposal on his paying $1,500. The will declared that the gifts to Easton were upon the express condition that he should make no charge against the testator's estate for labor done or services rendered to or for the testator during the testator's life or that of his wife. The testator then gave to his son Job the farm called the Cox farm, on which the latter then lived, together with $12,000 in notes, bonds and mortgages; the securities to be such as the executors should assign and deliver over to him. Then followed certain other bequests, viz: To the testator's son, Thomas Cory, "and to his heirs," $20,000; to the

testator's daughter, "Marthy" Morrow, "and to her children," $20,000; to his son, Charles Cory, $4,000; to his daughter, Jane Easton, $5,000, "and after her decease to her children;" to his granddaughters, Martha and Mary Easton, each $500; to his granddaughter "Sharlotty" Cory, daughter of his deceased son Samuel, $1,000, and to his two grandsons, Zophar and Samuel Cory, each $1,000. He then gave to his three grandchildren, George, Francis and "Sharlotty," children of his deceased daughter, Eliza Roe, $12,000, in equal shares, when they should arrive at the age of twenty-one years, and added, "And further, I order that if any one of them should die before that time then his or her share to go to the living; the last of these legacies named to remain in the hands of my executors or guardians appointed for that purpose, and be kept at interest for them until they shall arrive at the age above described." He then gave to his granddaughter "Caty" Roe, daughter of his deceased daughter, Mary Roe, $1,000, to be retained in the hands of his executors or "their survivors" until she should arrive at the age of twenty-one years; and he added, "But if she should die before that time or die without issue, then and in that case that the legacy bequeathed to her revert back to my other lawful heirs." Then followed a bequest of $1,500 in equal shares to his three grandsons, Francis, William and "Yeany," sons of his son Job, when they should arrive at the age of twenty-one years, and the will adds, "to be kept at interest for them by guardians appointed for that purpose." After directing sale of a wood lot, the testator then directed as follows: "It is my will and I do order, that all the above stipulated legacies and bequests to be paid by my executors or the survivors of them, to the above-named legatees, in notes or bonds and mortgages transferred to them with the respective value at the time, by my executors or the survivors of them, excepting those that are not of age, as stated above; and if there shall be an overplus after paying the stipulated legacies and debts, then I order that what remains to be paid or distributed to my lawful heirs." After giving his wife leave to sell or dispose of

the household goods as she should think best, he ordered his executors, or the survivors or survivor of them, to retain in their hands $12.000 for the purpose of a trust to erect a building and establish a religious society. The trust was modified by the codicil so as not to require the erection of the building, but directing the payment of the money to certain persons in the codicil named, after they should have established the society and should have been incorporated to carry the object of the trust into effect. The codicil confirmed the will except as to part of the trust, which it merely modified, and appointed Job Cory an executor.

As appears by the records of the Orphans' Court of Sussex county, the joint final account of the executors was passed at the term of December, 1871, whereby they were charged with $117,531.48, and after crediting them not only with moneys paid, including legacies, but also with all legacies remaining unpaid and their commissions and expenses of settling the account, there was a balance in their hands of $6,299.93. In September, 1873, "The Trustees of the Cory Universalist Society at Sparta," filed their bill in this Court to compel payment to them of the legacy of $12,000 due to them under the will, with the interest thereon. George B. Beatty and James L. Munson, two of the executors, answered together, and the other two executors also answered together. The answers were filed in November, 1873, and both of them, although they denied the validity of the bequest, admitted that there were sufficient assets in the hands of the executors to pay the demand if the legacy should be established. It was established by the decree of the Court made in March, 1878. From that decree the executors appealed, and it was affirmed by the Court of last resort at the term of November, 1879. By the decree the executors were permitted to amend their answer by striking out the admissions of assets and setting up deficiency thereof, but they having suggested that they could safely pay to the trustees $3,000 on account of the legacy, it was ordered that they pay that sum arcordingly, which was done. In May, 1878, they filed the bill in this

cause for the construction of the will and for relief against the final account before mentioned. The latter branch will be first considered. The relief on that head is sought on the ground of mistake. The executors allege that the account (it is the only one they ever filed) was never intended to be the account of all of them, but only the account of two, Beatty and Easton, and that as such it was not intended to be final, but only intermediate. The testimony of the Surrogate, by whom the account was drawn up, and who gave the requisite notice for the executors, is very clear and positive on the subject.

He swears that the executors were all present at the making out of the account and that they agreed to have the account stated as a joint account, and he says he thinks he explained to them the difference between joint and separate accounts as to their effect upon the accountants. He also testifies that Beatty, Munson and Cory, and he thinks Easton also, had been to his office previously to see him on the subject, and that they all appeared anxious to have the estate settled up; that he saw the vouchers and that the balance was struck in the presence of the executors. That all of them knew that the account had been passed soon after it was done, is evident from the fact that they divided among themselves the $2,382.03 of commissions allowed them in the account. Their testimony is not such as to overcome that of the Surrogate. He is an impartial witness. He was acting in a *quasi* official capacity in making up the account for them. He had no interest to subserve by deceiving them and it does not appear that he did so. The fact that the account covers the transactions of all the executors is a circumstance of much weight against them on this point. It is enough to say that the account purports to be the joint account of the four, and it appears to have been filed, audited, stated, reported for settlement, and passed as such, many years (more than six) before the filing of their bill, and as before stated, neither they nor any of them ever filed any other account.

It must stand and be accepted here as and for what it

purports to be, with all its consequences, unless fraud or mistake is shown. It is to be observed that it is not attacked by any legatee or distributee, but it is the executors themselves who are seeking to relieve themselves of the legal consequences of their own act. Inasmuch as the evidence does not establish the fact that they were induced by fraud to settle the account or to charge themselves therein with anything with which they ought not to have charged themselves, they must rely upon mistake—their own mistake, as the ground of relief. Now in what did the alleged mistake consist? To a great extent in charging themselves with the amount of securities which they had not collected and which they then supposed to be good, but which they subsequently failed to collect. That, however, is not a mistake for which relief will be granted in such a case.

Voorhees vs. *Voorhees' Exr.*, 3 C. E. Gr. 223, 228.

It may be imprudent for an executor so to make himself liable in his own estate for the amount of securities of the estate. It may be unwise for him thus to assume the risk of collection. But that is a matter which concerns himself alone and of which he himself must be the judge. If for any reason, or for none at all, he does thus become a guarantor to the estate, it is obvious that he thereby releases the creditors and legatees or distributees from any further anxiety on the subject of the collectibility of the securities and the necessity of any further attention to the matter. They may properly regard the securities as already collected. Especially is this so where, as the case in hand, the account has stood for many years before the executor takes any step to correct it or release himself from liability thereunder. But it is quite evident that the executors in this case voluntarily charged themselves with the securities. All those with which they charged themselves were believed to be good. Easton says they had but two classes of securities; those which they considered good and those which they considered uncollectible, and that there were none between those grades. They did not charge themselves

without discrimination but sought and obtained allowance in the account for such securities as they believed to be doubtful or uncollectible, asking and obtaining allowances not only for the amounts of the notes which in the inventory were put down as doubtful, but also for eight others which were in the inventory, but not marked doubtful, and which had proved to be uncollectible. But if the application for relief could be entertained on the ground that the executors erred in judgment in unnecessarily incurring liability, the circumstances of the case would forbid and prevent its success. The will directed that the legacies of the adult legatees, except the trustees, should be paid in the securities which the executors received from the testator. There was no good reason for not making such payments within the year succeeding the admission of the will to probate. The true value of all the securities could have been ascertained without difficulty within that period. Although some of them greatly depreciated after that time, it was not until the great depression in the market value of real estate, and that did not begin until the fall of the year 1873, three years after the filing of the inventory. There is great reason to believe that the Ingersoll mortgage (for $4,000) was good and could have been collected in 1871, but it was not until 1874 that steps were taken to collect it, and then the property had depreciated in market value very much. When it was put up for sale under the foreclosure proceedings instituted by the executors, a bid of about $1,100 was made by another person, but the executors declined to let it go at that price and bought it in. It was subject to a prior mortgage for $3,700. After the purchase and before the sheriff's deed was delivered, the barn on the premises was burned. The executors built a new one. They sold the property in 1878 for $600. On this transaction of the purchase of the farm, taking into the account the moneys subsequently expended upon the property by the executors in building the barn, and for interest on the prior mortgage, there was a loss of about $3,300 in addition to the loss of the claim itself; that is, the estate thus lost altogether, including interest

on the mortgage held by the estate, about $8,500, while the executors admit themselves that the mortgage was worth $2,000 in November, 1871, and there is great reason to believe that it was then entirely collectible. The interest was paid April 1st, 1873, and had been paid up to that time. The amount of the Hughes' mortgage was, it would seem, also lost through delay. The property was sold under foreclosure of the first mortgages in 1874, and then brought only $3,000 or thereabouts, the amount of the decree upon those mortgages. But in 1871 and 1872 it probably would have brought more. Mr. Stanaback swears that it was worth more in those years than it was in 1874, and besides he says he thinks that there was an accumulation of interest at the latter date on the mortgages prior to that held by the Cory estate. He also says he thinks that in 1871 or 1872 it was worth about $40 an acre. There were, he says, about 93 acres in it, or a little over. So that it was worth in those years about $3,700. And here reference may be made to the Snyder claim which was lost after the filing of the account. In 1873 the executors held two notes for $1,000 each, given by Jacob Couse to the testator. On one of them Peter Dennis was surety and on the other John Snyder. On the first of April, 1873, $1,070, principal and interest, were paid to Easton on account of those claims. On receipt of that money he delivered up the former note on which the payment was made, and endorsed a payment of $1,000 on the other. Suit at law was subsequently brought by the executors on the latter note, which resulted in defeat. It is almost too obvious for remark that no allowance can be had in respect to that claim, lost, as it was, by a blunder of one of the executors. At the time of the filing of the account the claim was good, for aught that appears. The executors are entitled to no allowance in respect to any of these claims—the Ingersoll, Hughes and Snyder claims. According to their own statement in their bill, as to what the actual condition of the estate in their hands was in November, 1871, the date of filing the account, there was, allowing their estimate of $2,000 for the expense of closing up the settlement of

the estate, in addition to commissions to the amount of $2,242.83, a deficiency of only $1,752.07. But the result is due to their claim of allowance of $4,886.84 for doubtful obligations, of which amount $2,000 are claimed for the Ingersoll mortgage and $507.20 for the Hughes mortgage. If these be not allowed the account will show a surplus of $755.13, allowing $2,000 for expenses of settling the estate, over and above commissions; or $2,755.13, if that sum be not allowed. To this is to be added the sum of $3,000 with the interest thereon, due to the estate from F. C. Easton for the charge upon property bequeathed to him. In the account in the executors' bill of complaint, allowance is made for all mistakes in the amount of principal and interest due on securities in making up the inventory, (and the difference on that head between the account in the bill and the account passed is by no means great) and for the full amount of a mortgage of Alfred Roof, put down in the inventory as good, and carried (as part of the inventory) into the account passed in the Orphans' Court. That mortgage was in suit at the testator's death, and from it nothing over and above expenses of litigation was, in fact, realized to the estate. The account of November, 1871, represented the amount of the estate then in the hands of the executors as they then understood it. It shows a balance of over $6,000 after paying all debts and legacies. There was a mistake of $1,000 in it in favor of the executors, a credit on account of a supposed error in the amount of the principal of the Carr mortgage. The account in the bill shows, as before stated, a deficiency of $1,752.07, but it allows $4,886.84 for "doubtful obligations" and $2,000 (in addition to commissions) for expenses of closing up the settlement of the estate; altogether $6.886,84. If those "doudtful obligations" and the $2,000 for estimated future expenses be not allowed, the balance against the executors would be $656.91 more than that shown by the account passed. Of those called doubtful obligations the amount of the Roof mortgage, $2,343.36, alone should be allowed. Although about $780 were collected on that mortgage the amount appears to have been spent in

counsel fees and disbursements in the suits upon and in reference to it. The credit for errors (in addition to those allowed in the account in the Orphans' Court) in the computation of interest on some of the items in the inventory, should also be allowed, and on the other hand the credit for error in the inventory as to the Carr mortgage, should be struck out. The amount of the Rogers debt in the account should be increased from $418.58 to $522.59, and $13.09 should be allowed for a debt of Rogers & Kays, $6.50 for a debt of Samuel Ellett, and $26.84 for a debt of John L. Riker.

There should be an allowance also for the reasonable expenses in this Court of the suit instituted by the trustees against the executors. But there should be no allowance for any costs or expenses of that suit in the Court of last resort. The decree of this Court would have protected the executors. It was not necessary for them to take an appeal. There is some evidence that the appeal was due to a disposition on the part of one of the executors at least, to litigate in the hope of defeating the trustees. Beatty, who was averse to the litigation, testified that Job Cory said "he never meant to pay that legacy, if he could help it," and that "he never expected to pay it." But however that may be, the appeal was not necessary to the protection of the executors, and therefore the estate should not pay the expense of it. The cost of endeavors to collect claims (except as to the Roof mortgage) after the account in the Orphans' Court was passed, will not be allowed. That account must stand except so far as it is varied by the correction of the mistakes before mentioned. The executors should be required to pay interest for the balances in their hands respectively. They ought to have settled the estate within the year following the probate of the will. The settlement would have been attended with but little trouble. The great body of the legacies was to be paid by transfer of securities, and the debts were but few. If there have been depreciation and loss they are due to their failure to discharge their duty in the settlement of the estate.

Their bill asks for construction of the will and for instructions as to their duty in certain respects. Those matters will be now considered.

And first, as to the question whether under the sixth clause Easton is chargeable with interest on the $3,000 thereby made payable, and if so, from what time and when it is due. The will expressly provides that he shall pay interest. He was to pay the $3,000 in five years after taking possession. He took possession on the death of the widow, August 6th, 1876. The interest ran from that day, and both principal and interest were payable at the end of five years from that time. He is chargeable with lawful interest upon the interest (with annual rests) from August 6th, 1881.

In the 16th clause of the will a legacy is given to persons whom the testator designates as George, Francis, and "Sharlotty," the children of his deceased daughter, Eliza Roe. There can be no doubt, from the evidence, that by "Sharlotty," he meant Mattie C. Roe, the only daughter of Eliza. He was in the habit of calling her by the name of "Charlotty."

Under that clause, her share, in case she should die before attaining to majority, will go to her surviving brothers. The language is, "If any one of them should die before that time (majority), then his or her share to go (to) the living."

By the seventeenth clause the testator provided that in case of the death of the legatee therein named, Catherine Roe, before attaining to her majority, or in case she should die without issue, then the legacy given to her is to "revert back to" his "other lawful heirs."

The question propounded, is, what is meant by the provision that it shall revert back to his lawful heirs.

By the term "revert," he meant "go to," and by "lawful heirs," he meant his children, or in case of their death, those who should legally represent them.

In the 19th clause, a legacy is given to his three grandsons Francis, William, and "Yeany," sons of his son Job. By "Yeany" he meant Job's son Eugene, whom he habitually called by the nickname of "Yeany."

The 21st clause is as follows: "It is my will and I do order, that all the above stipulated legacies and bequests to be paid by my executors or the survivors of them, to the above-named legatees, in notes or bonds and mortgages transferred to them, with the respective value at the time by my executors or the survivors of them, excepting those that are not of age, as stated above; and if there shall be an overplus after paying the stipulated legacies and debts, then I order that what remains to be paid or distributed to my lawful heirs." This is a provision for payment of those legacies to the adult legatees in notes or bonds and mortgages belonging to the testator at the time of his death. He directs that the selection be made by his executors, and that the value at which the securities shall be taken by the lagatees shall be the amount due upon them at the time of the transfer. The transfer has, in fact, been made to all of the adult legatees whom the executors have not paid in cash. By the concluding provision of the section, the testator meant to give any surplus which should remain (there is no residuary clause in the will or codicil), after payment of debts and legacies, to his children, or in case of their death, to those who should legally represent them.

The legacies to those adult legatees are demonstrative legacies, for they are to be paid out of certain designated securities. But the testator did not intend that they should, by reason of that fact, have a preference in any way over the other legacies. He directs that the legacy given to his three grandchildren, George, Francis and Charlotte Roe, "remain" in the hands of his executors, or guardians to be appointed for the purpose of taking charge of the money, and be kept at interest for the infants until they shall have attained to their majority. He directs that the legacy to Katy Roe be "retained" in the hands of his executors, and kept at interest for her until she shall attain to the age of twenty-one years. He also directs his executors to retain $12,000 in their hands for the church legacy. He did not intend that the adult legatees, who were to be paid in securities, should have a preference over the others, but on the contrary, while

he presumed and believed that there would be quite enough to pay all in full, he, in effect, directed his executors to retain—withhold from the assets—certain sums of money for the infant legatees and the church. So far from those adult legatees being entitled to a preference over the infant legatees and the church, the infants and the church are rather entitled to priority over them. The legacies, however, are all to be considered as general legacies, and therefore liable to abate proportionately. Hence, in case of a deficiency of assets, the adult legatees, who have been paid in full, would be bound to contribute to the payment of the legacies to the infants and the church.

This question of contribution is of no importance. The executors are chargeable with all the unpaid legacies in full, with interest thereon.

The question whether the devisees can also be compelled to contribute, is asked. The legacies are not charged on the land. There is therefore no liability on the part of the devisees to contribute to the payment of the legacies.

The executors should be required to pay the costs of their suit, notwithstanding the fact that the bill is filed for a construction of the will.

By far the greater part of the litigation has been in their own behalf, to relieve themselves from the liability incurred by the filing of the account in the Orphans' Court. Had they been successful in that matter it would have been just that they pay costs. The questions of construction which are raised are some of them unimportant, and all of them are raised at so late a day, and under circumstances so unfavorable to the executors, that they must be held not to be entitled to costs as to them; but on the contrary they should pay the costs of the suit, notwithstanding the fact that they have asked for a construction of the will as part of the relief.

DECREE.

This cause coming on to be heard at the regular May term of the Court of Chancery, held at the State House, in the city of Trenton, on the twenty-second day of May, in the year eighteen hundred and eighty-four, in the presence of THOMAS KAYS, of counsel with the complainants, and EDWARD Q. KEASBEY, of counsel with the defendants, the Trustees of the Cory Universalist Society at Sparta, and CHARLES J. ROE, of counsel with the defendants, Frank Roe, George Roe, Mattie C. Roe and Katie Roe, the complainants' bill having been heretofore taken as confessed against the other defendants, and the pleadings and proofs having been read, and the arguments of the respective counsel having been heard and considered, and the Court having duly considered said pleadings, proofs and arguments, it is on this thirtieth day of April, one thousand eight hundred and eighty-five, by THEODORE RUNYON, Chancellor of the State of New Jersey, ordered, adjudged and decreed:

That the said account of said complainants, executors as aforesaid, as passed and confirmed by the Orphans' Court of the county of Sussex, at the term of December, eighteen hundred and seventy-one, whereby said complainants as such executors were charged with one hundred and seventeen thousand five hundred and thirty-one dollars and forty-eight cents, and therein showing a balance in complainants' hands of six thousand two hundred and ninety-nine dollars and ninety-three cents, after having been credited with moneys paid, including legacies, and with all legacies remaining unpaid, and their commissions and expenses of settling said account, must stand and be accepted as and for what it purports to be, a joint and final account, with all its consequences, and that said complainants are not entitled to any relief therefrom on account of fraud or mistake, except as to the following items, viz.: that said complainants have an

allowance and be credited with the Alfred Roof bond and mortgage, amounting to the sum of two thousand three hundred and forty-three dollars and thirty-six cents; a credit for errors in addition to those allowed in said account in the Orphans' Court in the computation of interest on some of the items in the inventory, not including, however, any of those which they had transferred or paid out; an allowance of one hundred and four dollars and one cent on A. J. Rogers' debt; an allowance of thirteen dollars and nine cents for a debt to Rogers & Kays; an allowance of six dollars and fifty cents for a debt of Samuel Ellett, and twenty-six dollars and eighty-four cents for a debt of John I. Riker, and that the credit in said account for error in the inventory of one thousand dollars as to the Asa Carr mortgage, should be stricken out.

And it is further ordered and decreed that there shall be an allowance for the complainants' reasonable expenses in the suit in this Court, instituted by the Trustees of the Cory Universalist Society at Sparta against said complainants, but there shall be no allowance for any costs or expenses of that suit in the Court of Errors and Appeals.

It is further ordered and decreed that the cost of endeavors to collect claims, except as to the Alfred Roof mortgage, after the account in the Orphans' Court, are not to be allowed.

It is further ordered and decreed that said complainants pay the interest for the balances in their hands respectively.

It is further ordered and decreed that Frank C. Easton, under the sixth clause of said will, is chargeable with interest on the three thousand dollars from the sixth of August, eighteen hundred and seventy-six, with annual rests from and after the sixth of August, eighteen hundred and eighty-two, and that said Easton is entitled to a credit of three thousand one hundred and sixty-one dollars and sixty-one cents on said three thousand dollars, collected by George B. Beatty, James L, Munson and Job Cory, three of said complainants and executors,

June ninth, eighteen hundred and eighty-three, being the amount paid in condemnation of part of the land on which said charge was made. Said condemnation being by the New York, Susquehanna & Western Railroad Company.

It is further ordered and decreed that said George B. Beatty, James L. Munson and Job Cory, three of said complainants and executors, be charged with the net proceeds of said condemnation of said part of said lands by the New York, Susquehanna & Western Railroad Company, devised to said Frank C. Easton for life, to wit, two thousand seven hundred and forty-seven dollars and sixty-seven cents.

It is further ordered and decreed that by "Charlotty," in the sixteenth clause of said will, the testator meant Mattie C. Roe, the only daughter of Eliza Roe, and that under said clause her share, in case she should die before attaining her majority, will go to her surviving brothers; that by the seventeenth clause the testator provided that in case of the death of Catherine Roe, the legatee therein named, before attaining her majority, or in case she should die without issue, the legacy so given to her is to revert back and go to the children of the testator, and in case of their death, then to those who should legally represent them; that by "Yeany," in the nineteenth clause of said will, the testator meant Eugene Cory, the son of Job Cory; that by the words "It is my will and I do order that all the above-stipulated legacies and bequests to be paid by my executors or the survivors of them, to the above-named legatees, in notes or bonds and mortgages transferred to them, with the respective value at the time, by my executors or the survivors of them, excepting those that are not of age as stated above; and if there shall be an overplus after paying the stipulated legacies and debts, then I order that what remains to be paid or distributed to my lawful heirs," the testator intended a provision for the payment of those legacies to the adult legatees in notes or bonds and mortgages belonging to the testator at the time of his death. He intended that the selection should be made by his

executors, and that the value at which the security should be taken by the legatees should be the amount due upon them at the time of transfer, and by the concluding provision of the section, the testator meant to give any surplus which should remain after payment of debts and legacies, to his children, or in case of their death, to those who should legally represent them; that the legacies to the adult legatees are demonstrative legacies, and were to be paid out of certain designated securities, but the testator did not intend that they should, by reason of that fact, have a preference in any way over the other legacies; the legacies are all to be considered as general legacies, and therefore liable to abate proportionately. Hence, in case of a deficiency of assets, the adult legatees, who have been paid in full, will be bound to contribute to the payment of the legacies to the infants and the church.

It is further ordered and decreed that the said complainants, as such executors, are chargeable with all the unpaid legacies in full, with interest thereon.

It is further ordered and decreed that the devisees under said will are not liable to contribute to the payment of the said legacies in case of a deficiency.

It is further ordered and decreed that the said complainants pay the costs of this suit.

It is further ordered that the matter be referred to Thomas Anderson, one of the Masters of this Court, to ascertain and report the amount of credits the complainants are entitled to for errors, in addition to those allowed in said account in the Orphans' Court, in the computation of interest on some of the items in the inventory, not including, however, any of those which they had transferred or paid out; the reasonable expenses of said complainants in the suit in this Court, instituted by the Trustees of the Cory Universalist Society; the amount due from Frank C. Easton, on the three thousand dollars, by virtue of the sixth item of said will; the balance in the hands of said complainants respectively,

including the amount of interest due from them respectively, on the balances in their hands respectively.

It is further ordered that said Master, in making his report, have leave to use the evidence taken in the above cause.

THEODORE RUNYON, *C.*

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PETITION OF APPEAL.

To the Honorable the Court of Errors and Appeals in the last resort in all causes:

The humble petition of George B. Beatty, James L. Munson, Frank C. Easton and Job Cory, executors of David Cory, deceased, the appellants in the above-stated cause, respectfully shows that your petitioners find themselves aggrieved by a final decree made in the Court of Chancery, by his Honor, THEODORE RUNYON, Chancellor of New Jersey, bearing date the thirtieth day of April, in the year eighteen hundred and eighty-five, wherein the said George B. Beatty, James L. Munson, Frank C. Easton and Job Cory, executors of David Cory, deceased, were complainants, and the said The Trustees of the Cory Universalist Society at Sparta, and others, were defendants, in this respect, to wit, that the said decree adjudges that the said account of said complainants, executors as aforesaid, as passed and confirmed by the Orphans' Court of the county of Sussex, at the term of December, eighteen hundred and seventy-one, whereby said complainants, as such executors, were charged with one hundred and seventeen thousand five hundred and thirty-one dollars and forty-eight cents, and therein showing a balance in complainants' hands of six thousand two hundred and ninety-nine dollars and ninety-three cents, after having been credited with moneys paid, including legacies, and with all legacies remaining unpaid, and their commissions and expenses of settling said accounts, must stand and be accepted as and for what it purports to be, a joint and final account, with all its consequences, and that said complainants are not entitled to any relief therefrom, on account of fraud or mistake, except as to the following items, viz., that said complainants have an allowance and be credited with the Alfred Roof bond and mortgage, amounting to the sum of two thousand three hundred and forty-three dollars and

thirty-six cents ; a credit for errors, in addition to those allowed in said account in the Orphans' Court, in the computation of interest on some of the items in the inventory, not including, however, any of those which they had transferred or paid out; an allowance of one hundred and four dollars and one cent, on A. J. Rogers' debt; an allowance of thirteen dollars and nine cents, for a debt to Rogers and Kays ; an allowance of six dollars and fifty cents, for a debt of Samuel Ellett; and twenty-six dollars and eighty-four cents, for a debt of John I. Riker; and that the credit in said account for error in the inventory of one thousand dollars, as to the Asa Carr mortgage, should be stricken out ;

That the said decree adjudges that there shall be an allowance for the complainants' reasonable expenses in the suit in that court instituted by the Trustees of the Cory Universalist Society at Sparta against said complainants, but there shall be no allowance for any costs or expenses of that suit in the Court of Errors and Appeals ;

That the said decree adjudges that the cost of endeavors to collect claims, except as to the Alfred Roof mortgage, after the account in the Orphans' Court, are not to be allowed ;

That the said decree adjudges that said complainants pay interest for the balances in their hands respectively ;

That the said decree adjudges that by the words, "It is my will and I do order that all the above-stipulated legacies and bequests to be paid by my executors or the survivors of them, to the above-named legatees, in notes or bonds and mortgages transferred to them, with the respective value at the time, by my executors or the survivors of them, excepting those that are not of age, as stated above ; and if there shall be an overplus, after paying the stipulated legacies and debts, then I order that what remains to be paid or distributed to my lawful heirs," the testator intended a provision for the payment of those legacies to the adult legatees in notes or bonds and mortgages belonging to the testator at the time

of his death. He intended that the selection should be made by his executors, and that the value at which the securities should be taken by the legatees, should be the amount due upon them at the time of transfer;

That the said decree adjudges that the legacies to the adult legatees are demonstrative legacies, and were to be paid out of certain designated securities, but the testator did not intend that they should, by reason of that fact, have a preference in any way over the other legacies;

That the said decree adjudges that the legacies are all to be considered as general legacies, and therefore liable to abate proportionately. Hence, in case of a deficiency of assets, the adult legatees, who have been paid in full, will be bound to contribute to the payment of the legacies to the infants and the church;

That the said decree adjudges that the said complainants, as such executors, are chargeable with all the unpaid legacies in full, with interest thereon;

That the said decree adjudges that the said complainants pay the costs of this suit;

That the said decree adjudges that the matter be referred to Thomas Anderson, one of the Masters of that Court, to ascertain and report the amount of credits the complainants are entitled to for errors, in addition to those allowed in said account in the Orphans' Court, in the computation of interest on some of the items in the inventory, not including, however, any of those which they had transferred or paid out; the reasonable expenses of said complainants in the suit in the Court of Chancery, instituted by the Trustees of the Cory Universalist Society; the amount due from Frank C. Easton, on the three thousand dollars, by virtue of the sixth item of said will; the balance in the hands of said complainants respectively, including the amount of interest due from them respectively, on the balances in their hands respectively.

And your petitioners humbly appeal from that part of the decree of the Chancellor, which decrees as aforesaid, upon the ground that the same is erroneous;

For that the said account of said complainants, executors, as aforesaid, as passed and confirmed by the Orphans' Court, of the county of Sussex, at the term of December, eighteen hundred and seventy-one, whereby said complainants, as such executors, were charged with one hundred and seventeen thousand five hundred and thirty-one dollars and forty-eight cents, and therein showing a balance in complainants' hands of six thousand two hundred and ninety-nine dollars and ninety-three cents, after having been credited with moneys paid, including legacies, and with all legacies remaining unpaid, and their commissions and expenses of settling said account, should not stand and be accepted for what it purports to be, a joint and a final account, with all its consequences, and that said complainants are entitled to relief therefrom on account of fraud and mistake, and are entitled to greater, further, full and other relief therefrom on account of fraud and mistake than that adjudged and decreed as aforesaid;

And for that said account of said complainants, as executors as aforesaid, was never confirmed by said Orphans' Court of the county of Sussex, and that no decree of confirmation of said account was ever made or entered by said Orphans' Court aforesaid;

And for that there should be an allowance for the costs and expenses of said complainants of the suit instituted by the Trustees of the Cory Universalist Society at Sparta against said complainants, on the appeal thereof to the Court of Errors and Appeals;

And for that the cost and expenses made and incurred by said complainants in endeavors to collect claims after the said account in the said Orphans' Court, should be allowed;

And for that the said complainants should not pay interest for the balances in their hands respectively;

And for that by the words, "It is my will and I do order, that all the above stipulated legacies and bequests to be paid by my executors or the survivors of them, to the above named legatees, in notes or bonds and mortgages transferred to them, with the respective value at the time,

by my executors or the survivors of them, excepting those that are not of age, as stated above," the testator did not intend that the value at which the securities should be selected by said complainants and taken by said legatees, should be the amount due upon them at the time of transfer, but that the same should be selected by said complainants, and taken by said legatees at their fair, intrinsic value at the time of such transfer;

And for that the legacies to the adult legatees are not general but specific legatees, and are to be paid by the delivery of certain designated securities, and the testator did intend that they should have a preference over the other legacies;

And for that the said complainants are not chargeable with all the unpaid legacies in full, with interest thereon;

And for that the said complainants should not pay the costs of this suit;

And for that said complainants are entitled to have ascertained and reported the amount of other credits for errors, in addition to those allowed in said account in the said Orphans' Court, in the computation of interest on other items in the inventory, and including those which they had transferred and paid out.

Your petitioners, therefore, pray that the said decree of the said Chancellor may be, in the particulars aforesaid, reversed, set aside and for nothing holden. And that your petitioners may have such relief in the premises as to this Honorable Court shall seem meet.

KAYS, HUSTON & KAYS,
Solr's of Appellants.

L. VAN BLARCOM,
Of Counsel with Appellants.

ANSWER TO PETITION OF APPEAL.

The answer of the above-named respondents to the petition of appeal of the above-named appellants.

These respondents, not acknowledging all or any of the matters which in the said petition of appeal are contained, to be true, for answer thereto, nevertheless, say and admit, that a decree was, on the thirtieth day of April last past, 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, these respondents pray to refer thereto when the same shall be produced. And these respondents are advised and believe that the said decree is agreeable to equity, and they pray that the same may be affirmed, with costs to be adjudged to these respondents.

A. Q. KEASBEY & SONS,
Solicitors.

ANSWER TO PETITION OF APPEAL.

The joint answer of Frank Roe, George Roe, Katie Roe and Mattie C. Roe to the petition of appeal of the above-named appellants.

These respondents, not acknowledging all or any of the matters which in the said petition of appeal are contained, to be true, for answer thereto, nevertheless, say and admit that a decree was, on the thirtieth day of April, eighteen hundred and eighty-five, made and entered in the Court of Chancery of New Jersey, in the cause for that purpose mentioned in the said petition, as is therein stated; but as to the substance and form thereof, these respondents pray to refer thereto when the same shall be produced. And these respondents are advised and believe that the said decree is agreeable to equity, and they pray that the same may be affirmed, with costs to be adjudged to these respondents.

ROE & SHEPHERD,
Solictors of Respondents.
CHARLES J. ROE, *of Counsel.*

WARD & TICHENOR, Law Case Printers, 832 & 834 Broad St., Newark, N. J.

Bradley 9

In Chancery of New Jersey.

Between

GEORGE B. BEATTY, *et al.*, EXECUTORS OF DAVID CORY, DEC'D.

Complainants,

and

THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY AT SPARTA, AND OTHERS,

Defendants.

On Bill, &c.

Bill for Relief.

To THEODORE RUNYON, ESQ., *Chancellor of the State of New Jersey:*

Humbly complaining show unto your Honor, your orators, George B. Beatty, James L. Munson, Frank C. Easton, and Job Cory, executors of the last will and testament of David Cory, late of Sparta, Sussex county, and State of New Jersey.

That said David Cory, deceased, on or about the first day of January, eighteen hundred and sixty-nine, made and published his last will and testament; that the following is a true copy thereof, to wit:

"I, David Cory, of Sparta, in the county of Sussex and State of New Jersey, being of sound and disposible mind and memory and understanding, do make and publish this my last will and testament, hereby revoking all former wills.

"1 Item. I direct my executors hereinafter named to pay my just debts and funeral expenses as soon after my decease as may be.

"2. I give, devise and bequeath to my wife, Martha Cory, the homestead farm where I now live, containing about one hundred and eighty acres, more or less, together *together* with all the stock and movable property of every kind and description, together with all household furniture during her nattural life, the above described property is to be in lieu of her dower rite, and is not to include notes, bonds and mortgages.

"Item 3. I give and bequeath unto my grandson, Francis Easton, for and during his nattural life, and at his death to the heirs of his boddy lawfully begotten, the farm and premises on witch I now live, with the exception of a certain field adjoining Phillip Kinney and Wm. Hopkins, containing about eight or nine acres, be the same more or less.

"Item 4. I give and bequeath the last described field to Job Cory and to his heirs forever, after the decease of my wife.

"Item 5. I order, and it is my will that the said Francis Easton have all the above described movable property, on or *belong* to said farm, and blacksmith toolss, with the exception of household goods, and to take possession of the same after the decease of my wife.

"Item 6. I order and direct that the s'd Francis Easton pay to my executors or their successers, three thousand dollars, ($3,000,) after the deceas of my s'd wife with interest, and to be paid within five years after he takes possession, and is to be a lien on all the property until paid, and when paid, the said movable property to be his own and to dispose of as he please, but after my deceas or the deceas of my said wife as the case may be, as soon as he payes fifteen hundred dollars, ($1,500,) the said movables as above described shall be at his own disposal.

"Item 7. The bequest in this my will, is that Francis Easton is upon the express condition that the s'd Francis Easton is to make no charge upon my estate for any

labor or services rendered to or for me during my life time or the lifetime of my said wife.

"Item 8. I give and bequeath unto Job Cory, my son, the farm where he now lives, called the Cox farm, containing about ninety-seven acres, more or less, whitch I purchased of Wm. Lauterman and wife, by deed to him and to his heirs, together with twelve thousand dollars, ($12,000,) in notes, bonds and mortgages, to such as my executors shall assign and deliver over to him.

"Item 9. I give and bequeath unto my son, Thommas Cory and to his heirs, the sum of twenty-five thousand dollars, ($25,000.)

"Item 10. I give and bequeath unto Marthy Morrow, my daughter, and to her children the sum of twenty thousand dollars, ($20,000.)

"Item 11. I give and bequeath unto Charles Cory, my son, four thousand dollars, ($4,000.)

"Item 12. I give and bequeath unto Jane Easton, my daughter, the sum of five thousand dollars, "and after her deceas to her children."

"Item 13. I give and bequeath unto my grand daughters, Martha and Mary Easton, each five hundred dollars.

"Item 14. I give and bequeath unto my grandaughter, Sharlotty Cory, daughter of my deceased son Samuel, the sum of one thousand dollars, ($1,000.)

"Item 15. I give and bequeath unto my two grand sons, Zopher and Samuel Cory, one thousand dollars each, making $2,000.

"Item 16. I give and bequeath unto my three grand children, children of my deceased daughter Eliza Roe, George, Francis and Sharlotty, the sum of twelve thousand dollars, share and share alike, ($12,000), when they shall arrive at the age of twenty-one years; and further I order that if any one of them should dye before that time then his or her share to go—the living, the last of these legacies named to remain in the hands of my executors or gardeans appointed for that purpos, and be kept at interest for them untill they shall arive at the age above described.

"Item 17. I give and bequeath to my grandaughter,

Caty Roe, the daughter of my deceased daughter Mary Roe, the sum of one thousand dollars, ($1,000,) to be retained in the hands of my executors or their survivors, and kept at interest for her untill shee shall arive at the age of twenty-one years, but if shee should die before that time or die without ishue, then in that case that the legacy bequeaths to her revert back to my other lawful heirs.

" Item 19. I give and bequeath unto my three grandsons, the suns of my son Job Cory, namly, Francis, William, Yeany, the sum of fifteen hundred dollars, ($1,500,) equal share and share alike when they shall arive at the age of twenty-one years, and to be kept at interest for them by gardeans appointed for that purpos.

" Item 20. It is my will and I do direct my executors or the survivours of them to sell at private or publick sale a certain wood lot, containing about five acres, more or less, lying on the east side of a certain farm sold by me to David Losear, said lot reserved by me of said farm when sold, and to give a sufficient deed in law to the purchasers.

" Item 21. It is my will and I do order that all the above shipulated legacies and bequest to be paid by my executors or these survivors of them to the above named legatees, in notes, or bonds and mortgages, transfered to them with the respective vallue at the time by my executers or the survivours of them, excepting those that are not of age as stated above, and if there shall be an overplus after paying the stipulated legacies and debts, then I order that what remains to be paid or distributed to my lawful heirs.

" Item 22. The above houshold goods I order that my said wife sell or dispose of them as she thinks best.

" Item. I do hereby order my said executers or the survivour or survivours of them to retain in there hands the sum of twelve thousand dollars, ($12,000,) to be retained for the purpos of erecting a building in the village of Sparta, Sussex Co. N. Jersey, to be called the Sparta Hall, and for the purpos of establishing a church in said place of the denomination known as Universalest, in man-

ner following: I hereby appoint Robert Mabee, George B. Beatty, Dannel Stillwell, James L. Munson, Phillip Kinney, all of the township of Sparta, in the said county, trustees to carry into effect said bequest; and I do hereby order my executers or the survivour or survivours of them as soon as conveniently may be after my deceas, and as soon as said trustees shall have been incorporated under the act of the legislater of New Jersey, entitled an act to carry into effect the foregoing directions, that the said trustees so incorporated as aforesaid or their successers in office, shall forthwith after receiving a porshion of the $12,000, say four thousand five hundred, ($4,500,) is sufficient, to procure a lot of land by gift or otherwise, and to erect a building suitable for the accation or as their wisdom shall direct. I do further order my said executers and there survivours to invest the ballance of the $12,000 on bond and mortgage on interest, and to collect and pay over to the said trustees or to their successirs in office, and also to pay over to said trustees the sums of money that they may need to procure a regular preacher of the Gospel, and of the denomination of Univershalest. Now I order and direct that if the above named trustees shall refuse or neglect to organise as above described or there successirs in office for the space of one whole year after my deceas, to erect said hall as above described and directed, the having the means to do so, then in that case the said sum of $12,000 to *to* revert back to my lawful heirs; but if they shall sucede in erecting said hall, then I order that said trustees or their successers in office shall have regular weekly or monthly services in said Sparta Hall, by a minister of the Gospel of the denomination known as the denomination of the Univershalest, and the said trustees or their successers in office, may alow sirvses by other religious denominations to be held in said hall, to be youssed for any publick purposes not immoral, provided however, that said Univershalest shall have the prefference on all occations. If the said trustees or corporation shall fail to youse said house or occupy it for other purpos than is above de-

scribed, then in that case they forfeit the building, and shall revert back to my lawful heirs.

"Item. And lastly, I hereby appoint my trusty friend George B. Beatty, James L. Munson, and Francis Easton, my grand-son, executers of this my last will and testament.

"Dated Sparta, N. J., January 1st, one thousand eight hundred and sixty-nine.

"Signed, published and declared by the said David Cory, to be his last will, in the presence of us whoe subscribed our names as witnesses in the presence of thee testator.

DAVID CORY." [L.S.]

BENJ. BRADBURY,
JACOB H. SHUMAN.

2. That said David Cory, on or about the seventeenth day of February, eighteen hundred and seventy, made and published a codicil to his said last will and testament; that the following is a true copy of said codicil, to wit:

CODICIL.

"This is a codicil to be added to the last will and testament of David Cory, Esq., of Sparta, whitch will bears date January 1st, 1869.

"First. I delare and rattify and confirm my s'd will in all respects save so much as relates or respects the buildings of a certain building to be called the Sparta Hall; now I revoke that part of said will that relates to said hall. But the $12,000 so ordered in said will to be paid over to certain trustees, namly, James L. Munson, James Stanaback, Joseph McMickkel, Robert Mabee, Wm. Earl, Dannell Stillwell, George B. Beatty, and Phillip Kinney, the above named $12,000, after they shall have established a society of the society of the denomination of Univershalist in Sparta, and also as soon as the trustees *trustees* shall have been incorporated under the act of the Legislater of New Jersey, entitled and to carry into effect the foregoing directions, that the foregoing trustees and there successors in office may youse the above named funds or a part of it at their discretion,

or as there wisdom shall direct: to employ a preacher of the above named denomation; and I further order that they have preaching at least one-half of the time in the village of Sparta. I further order that *that* the above directions be comply with in one year after my deceas, or the deceas of my wife, otherwise the fund will revert back to my lawful heirs according as my said will directs. I now appoint Job Cory, my son, to be an executer of my said will with the first named executers.

"In witness whereof, I have set my hand and seal this 17th day of Feb'y, 1870. The will referred to in this *this* codicil is in the hands of J. L. Munson, signed, published and declared by the said David Cory as a codisal to his last will and testament, in the presence of us who was present at the time and subscribed our names as witnesses in his presence.

DAVID CORY." [L. S.]

ELIZA MERRAN,
JOHN L. WHITE.

3. That in and by said will and codicil your orators were appointed executors thereof.

4. That said David Cory departed this life on the fourteenth day of October, eighteen hundred and seventy.

5. That said last will and testament and codicil were duly proved and admitted to probate by Charles Roe, then Surrogate of said county of Sussex, on the twenty-fifth day of October, eighteen hundred and seventy, and recorded in the Surrogate's office of said county of Sussex, in Book G, of Wills, pages 76, &c.

6. That your orators accepted the trust, and said Charles Roe, Surrogate aforesaid, on the twenty-fifth day of October, eighteen hundred and seventy, granted letters of administration to your orators, as such executors.

7. That your orators, in the discharge of their duties as such executors, on or about the twenty-sixth day of October, eighteen hundred and seventy, made an inventory and appraisement of the personal property, goods

and chattels and credits, of the said David Cory, as far as the same had then come to their knowledge or possession, or to the possession of any other person or persons for their uses, according to law; that the following is a true copy of said inventory, (except the column of figures in red ink, which is inserted to show in a separate column the interest as inventoried,) made and filed in the Orphans' Court of said county of Sussex, to wit:

A true and perfect inventory and appraisement of the personal property of David Cory, late of the county of Sussex, made by George B. Beatty, James L. Munson, Francis C. Easton and Job Cory, executors, and Jacob H. Shuman and John L. White, two disinterested freeholders, this day, the 26th October, 1870.

HOUSEHOLD GOODS.

1 Clock,	$5 00
3 Lamps,	1 50
Mantle ornaments,	1 00
1 Cupboard,	4 00
1 Looking glass,	10 00
Cherry stand,	1 50
Cherry table and cover,	4 75
1 Lounge,	3 00
1 Drum stove and pipe,	4 00
Rocking chair and tidy,	2 50
6 Fancy chairs,	6 00
12 Half fancy chairs,	9 00
26 Yards parlor carpet,	12 00
Parlor pictures,	1 00
Table,	75
Chest,	25
1 Parlor stove,	10 00
1 Stand,	50
1 Bureau,	2 00
1 Looking glass,	25
2 Candle sticks,	50
Basket and andirons,	50
Shovel and tongs,	25

Dinner table and cover,	5 00	
1 Sussex county map,	1 00	
1 Map of Kansas,	50	
Wash stand,	2 00	
Bowl and pitcher,	50	
1 Bureau,	8 00	
Toilet and tidy,	25	
Looking glass,	1 50	
1 Bedstead,	4 00	
Feather bed and bedding,	20 00	10
6 Cane bottom chairs,	3 00	
6 Cane do.	4 50	
18 Yards carpet,	9 00	
Hall oil cloth,	50	
Bedstead and bedding,	15 00	
Wash stand, bowl and pitcher,	1 00	
Bureau,	3 00	
Chest and trunk,	1 00	
Bedroom carpet,	50	
22 Calico quilts,	88 00	20
3 Spreads,	5 00	
11 Blankets, at 12s.,	16 50	
Tea board,	1 00	
Bedstead and bedding,	10 00	
1 do. do.	10 00	
8 Chair frames,	1 00	
8 Barrels,	25	
Loom and fixtures,	50	
2 Spinning wheels,	3 00	
Brass andirons,	25	30
Stove and pipe,	50	
Cooking stove, pipe and fixtures,	5 00	
Writing desk,	2 00	
Round top stand,	25	
Iron safe,	100 00	
1 Dresser,	1 50	
Bedstead and husk bed,	2 00	
Kitchen table,	50	
Brass kettle,	1 50	
4 Smoothing irons,	2 00	40

	4 Pails,	80
	8 Milk pans,	1 60
	Churn,	50
	2 Trays and ladles,	1 00
	Cellar cupboard,	50
	2 Kegs,	1 00
	5 Cans fruit,	1 00
	35 Bushels potatoes, at 50c.,	17 50
	50 Bushels apples, at 2s.,	12 50
10	3 Gallon demijohn,	2 00
	4 Butter pails,	4 00
	2 Wash tubs and rubbing boards,	1 25
	Kerosene can,	50
	2 Pork barrels,	1 00
	12 Yards carpet,	3 00
	Bedstead and bedding,	10 00
	Kitchen carpet,	1 00
	87 Bushels apples, at 2s.,	21 75
	7 Augers,	1 00
20	Adze, hammer and trough,	75
	Post axe,	25
	3 Broad hoes,	1 50
	6 Corn cutters,	75
	3 Grain cradles,	4 00
	1 Large kettle,	25
	1 Lot chains,	50
	4 Barrels, 3 kegs,	1 00
	2 Half bushel measures,	50
	200 lbs. Buck. bran,	2 00
30	Corn sheller,	8 00
	3 Baskets, 1 barrel,	75
	2 Large kettles,	4 00
	2 Grass scythes and sticks,	2 00
	2 Bush scythes,	50
	3 Digging hoes,	75
	100 Feet boards and scantling,	1 50
	Blacksmith's tools,	5 00
	Grindstone and frame,	2 00
	120 Feet plank,	2 40
40	3 Ox chains,	2 50

6 Hay rakes,	60	
9 Forks,	2 25	
5 Four-tine forks,	2 00	
Fanning mill,	10 00	
3 Hogsheads, 2 casks,	1 50	
6 Bushels of white beans,	12 00	
10 Bushels rye,	10 00	
1 Grain truck,	25	
2 Ox yokes,	50	
3 Flails,	75	10
4 Crowbars,	3 00	
Lot old irons,	1 00	
Pair steelyards,	3 00	
Cutting and mixing boxes,	50	
1 Set single harness,	30 00	
1 Set do. do.	1 00	
Saddle and bridle,	8 00	
1 do.	50	
1 Set plow harness,	3 00	
1 Set heavy harness,	10 00	20
2 Pair hopples,	1 00	
Buffalo robe,	8 00	
12 Bags,	3 00	
Revolving hay rake,	50	
Hay rigging,	1 00	
1 Sleigh,	5 00	
1 Heavy two-spring wagon,	15 00	
Light wagon,	11 00	
Heavy farm wagon,	15 00	
Two-horse carriage,	10 00	30
Heavy wagon and body,	18 00	
Wood shod sled,	1 00	
Ground roller,	3 00	
Cant hook,	50	
Stone boat,	50	
Mowing machines,	50 00	
20-feet ladder,	1 00	
1 Coulter harrow,	8 00	
3 Iron teeth harrows,	5 00	
1 Heavy plow,	6 00	40

	3 Corn plows,	3 00
	3 Cultivators,	6 00
	1 Large boiler,	2 00
	1 Keg, 7 barrels,	2 00
	1 Kettle,	25
	1 Brown yearling heifer,	15 00
	1 Red yearling heifer,	15 00
	2 Yearling steers,	30 00
	1 Pair two-year old steers,	50 00
10	5 Spring calves,	30 00
	2 Churn sheep,	12 00
	2 Two-year old heifers,	50 00
	1 Beef cow,	40 00
	1 Light brindle cow,	35 00
	1 Red four-year old cow,	35 00
	1 Spotted cow,	35 00
	1 Dark brindle cow,	35 00
	1 Red cow,	35 00
	1 Yearling bull,	20 00
20	11 Shoates,	100 00
	1 Brood sow and 8 pigs,	39 00
	1 Bay mare,	50 00
	4-year old colt,	150 00
	Blind mare,	15 00
	3 Sheep,	10 00
	3 Turkeys,	3 00
	70 Chickens,	28 00
		1632,65

GRAIN AND HAY.

30	400 Bushels corn ears,	160 00
	40 Tons hay,	600 00
	800 Bundles corn stalks,	32 00
	40 Bushels rye in stack,	40 00
	90 Bushels oats in stack,	45 00
	50 Bushels wheat in stack,	62 50
	11 Bushels rye in stack,	16 00
	50 Bushels buckwheat,	42 50
	10 Bushels wheat in bin,	12 50
	20 Bushels oats in bin,	10 00
40	184 Bushels apples at the still-house, at 25c.,	35 50
		1688.65

	Interest charged in Inventory.		
Cash in the house, .		$101 18	
Bonds, mortgages and notes against the following persons:			
1. Bond and mortgage against Geo. Lantz and wife, dated April 1, 1869, for . .		1,300 00	
Interest on same,	51 13	51 13	
2. Do. James W. Ingersoll and wife, ...		4,000 00	
Interest, .	152 00	152 00	
3. Do. Jacob Shimer, . .		2,000 00	
Interest, .	81 61	81 61	
4. Do. Henry Whitaker & wife,		3,000 00	
Interest, .	122 50	122 50	
5. Do. James & Mills Vankirk,		1,000 00	
Interest, .	40 83	40 83	
6. Do. Jacob H Shuman, .		500 00	
Interest, .	18 95	18 95	
7. Do. Mahlon Goble and wife,		2,100 00	
Interest, .	85 75	85 75	
8. Do. John L. Allen and wife,		3,000 00	
Interest, .	182 50	182 50	
9. Do. Theodore Harehouse and wife, . . .		3,200 00	
Interest, .	280 00	280 00	
10. Do. C. H. M. Angle, .		400 00	
Interest, .	14 00	14 00	
11. Do. Peter Snook and wife,		3,700 00	
Interest, .	431 66	431 66	
12. Do. Joseph E. Frick, .		435 00	
Interest, .	10 50	10 50	
13. Do. J. H. Slater and wife,		3,000 00	
Interest, .	122 50	122 50	
14. Do. Horace R. Ford, .		2,200 00	
Interest, .	83 41	83 41	
15. Do. Benjamin Williams and wife, . . .		3,000 00	
Interest, .	332 50	332 50	

	Interest charged in Inventory.	
16. Do. David M. Kerr and wife,		600 00
Interest,	24 50	24 50
17. Do. Lorenzo D. Rosenkrans and wife,		2,000 00
Interest,	81 66	81 66
18. Do. Peter Longcor and wife,		1,000 00
Interest,	40 83	40 83
19. Do. David L. Hunt and wife,		3,000 00
Interest,	122 50	122 50
20. Do. Cornelia Brown,	49 47	1,600 00
21. Do. Owen Hughes and wife,		500 00
Interest,	26 25	26 25
22. Do. Owen Hughes and wife,		625 00
Interest,	32 81	32 81
23. Do. Henry Lozier and wife, B. & M.,		297 74
Interest,	33 00	33 00
24. Do. Hartman Clark and wife,		1,200 00
Interest,	49 00	49 00
25. Do. Matthew Sandford and wife,		1,250 00
Interest,	51 04	51 04
26. Do. Thomas Gray and wife,		1,000 00
Interest,	40 83	40 83
27. Do. David Keef and wife,		1,500 00
Interest,	61 25	61 25
28. Do. Peter Lewis and wife,		1,700 00
Interest,	46 75	46 75
29. D. J. Utter and wife,		1,000 00
Interest,	40 83	40 83
30. Do. Joseph Bonter and wife,		600 00
Interest,	22 75	22 75
31. Do. Jacob H. Slater and wife,		3,000 00
Interest,	122 50	122 50
Money in Thomas Kays' hands to loan, per his receipt,		2,000 00
Interest on the same,	43 76	43 76
Do. in Thomas Kays' hands, per his receipt,		750 00
Interest,	8 75	8 75

	Interest charged in inventory.		
Bond and mortgage in Thomas Kays' hands of Wm. McDeed and wife, . . .		3,600 00	
Interest on the same,	399 00	399 00	
2. Promissory note made by William Snyder, John Linn and S. Van Doren, .		1,157 30	
Interest, .	85 23	85 23	
3. Note made by Uz Vanauken,			10
dated April 13, 1869, .		200 00	
Interest, .	17 50	17 50	
4. Bond and mortgage made by Gabriel Post and wife, .		1,000 00	
Interest, .	192 00	192 00	
5. Note made by Lewis Morris, Moses Lanterman, John D. Lanterman and David Lantz,		600 00	
Interest 1 year and 6 mos.,	63 00	63 00	
6. Note made by Elisha Depue,			20
dated August 18th, 1869, for		290 27	
Interest, .	24 27	24 27	
7. Note made by John Canfield, and endorsed by George L. Vansickle and William W. Woodward, dated October 27, 1869, . . .		1,000 00	
Interest, .	70 00	70 00	
9. Bond and mortgage made by			30
Jonathan W. Longcor, .		1,150 00	
Interest, .	127 45	127 45	
10. Bond and mortgage made by Asa Carr, dated November 19, 1868, . . .		2,000 00	
Interest, .	134 09	134 09	
10. Bond and mortgage made by Alfred Roof, dated Sept. 13, 1869, . . .		2,033 00	
Interest, .	160 09	160 09	40

	Interest charged in Inventory.	
11. Bond and mortgage made by Timothy Southard, dated May 25, 1867, . .		200 00
Interest 3 years 5 months,	47 83	47 83
1. Note of hand made by Jesse Dennis and Robert Mabie, dated January 3, 1870, .		1,000 00
Interest, .	56 39	56 39
2. Dawson Woodruff, note, dated February 16, 1870, .		1,070 00
Interest, .	52 01	52 01
3. Note made by Wickham Williams, J. E. Williams and T. H. Andress, dated August 1, 1870, . . .		1,060 00
Interest, .	18 55	18 55
4. Jacob Couse and R. Tuttle's note, dated April 29, 1869,		1,000 00
Interest, .	46 66	46 66
5. Note made by Jacob Couse and I. C. Moore, dated April 29, 1870, . . .		1,000 00
Interest, .	46 66	46 66
6. Note made by Jacob Couse and John Snyder, dated April 29, 1870, . . .		1,000 00
Interest, .	46 66	46 66
7. Do. by Jacob Couse & Peter Dennis, dated June 11, 1869,		1,000 00
Interest, .	26 23	26 23
8. Do. by Jacob Couse & Peter Dennis, dated June 11, 1869,		1,000 00
Interest, .	26 23	26 23
9. John S. Burwell and John B. Munell, dated March 16th, 1869, . . .		2,000 00
Interest, .	81 66	81 66
10. V. H. Crisman's note, dated April 30, 1869, . .		700 00
Interest, .	73 50	73 50

	Interest charged in Inventory.			
11. James Iliff, Salmon Van Doren and John Ayres' note, dated March 31, 1868, .		1,200	00	
Interest, .	49 00	49	00	
12. Note made by William Madison and Isaac Madison, dated April 1, 1869, . .		1,000	00	
Interest, .	40 83	40	83	
13. Salmon Van Doren's note, dated May 1, 1867, .		600	00	10
Interest, .	21 00	21	00	
14. Note by Jacob Coss and John J. Coss and Jesse Phillips, dated August 18, 1865, .		784	09	
Interest, .	32 01	32	01	
15. Note made by J. A. Coss, John Coss and Jacob Morris, dated Feb'y 25, 1868, .		500	00	
Interest, .	17 50	17	50	20
16. Note made by Jacob A. Coss, John J. Coss and William Madison, dated February 25, 1868, . . .		500	00	
Interest, .	23 32	23	32	
17. Note made by John H. Hagaman, endorsed by D. Woodruff and Charles Mackerly,		1,000	00	
Interest, .	40 83	40	83	30
18. M. M. Drake, note, dated April 1, 1869, . .		1,000	00	
Interest, .	40 88	40	88	
19. Note made by J. B. Sprague and W. H. Coursen, dated May 21, 1870, . .		500	00	
20. Stephen Rochell, note, dated July 20, 1870, . .		150	00	
Interest, .	2 88	2	88	

40

		Interest charged in Inventory.	
21.	Nelson P. Current, John Current and Elias Current, dated February 17, 1868, .		104 95
	Interest, .	4 27	4 27
22.	Salmon Van Doren, Barnabas Space and Peter Sharp, note, dated April 1, 1869, .		1,157 31
	Interest, .	47 25	47 25
23.	Price Goble, note, dated May 20, 1870, . . .		36 50
	Interest, .	1 10	1 10
24.	Ford Shelly and Wm. Smith, note, dated October 5, 1866,		100 00
	Interest, .	11 09	11 09
25.	Collins Sandford, note, dated ——— 1st, 1870, . .		100 00
26.	Michael McEntee, note, dated March 14, 1867, (dl.) .		250 00
	Interest, .	10 87	10 87
27.	E. K. Sandford and Matthew Sandford, dated February 11, 1869, . . .		250 00
	Interest, .	12 32	12 32
28.	James Mains, made July 9, 1869, . . .		265 00
	Interest, .	23 96	23 96
29.	Jonathan Longcor, note, dated August 6th, 1869, . .		500 00
	Interest, .	42 38	42 38
30.	Joseph Bonta, note, dated June 1, ~~1870~~ 1868 . .		130 00
	Interest, .	3 79	3 79
31.	Jacob H. Shuman, note, dated April 5, 1870, . .		299 35
	Interest, .	11 64	11 64
32.	Charles Durling and James L. Decker, note, dated August 12, 1870, . . .		150 00
	Interest, .	2 19	2 19

	Interest charged in Inventory.		
33. Alfred Ackerson's note, dated August 19th, 1869, .		158 00	
Interest, (doubtful,)	13 21	13 21	
34. J. B. Boss, note, dated October 23, 1868, . .		200 00	
Interest, (doubtful,)	28 00	28 00	
35. J. B. Boss, note, dated March 16, 1867, (dbt.) . .		400 00	
Interest, .	100 33	100 33	10
36. J. B. Boss, note, dated April 26, 1867 (doubt.,) . .		300 00	
Interest, .	73 50	73 50	
37. J. B. Boss and J. C. Boss, note, dated January 1, 1869, (doubtful,) . . .		150 00	
Interest, .	19 25	19 25	
38. Stephen Chidister, note, dated January 27, 1869, .		5 61	
Interest, .	68	68	20
39. William Frick and Jos. Frick, note, dated April 1, 1870, .		40 00	
Interest, .	1 61	1 61	
40. William Frick and Jos. Frick, note, dated April 1, 1870, .		40 00	
Interest, .	1 61	1 61	
41. William Duffee's note, dated April 5, 1866, ($268 80,) .		268 80	
42. Theodore Riker's note, dated July 6, 1867, balance, .		23 25	30
Interest, .	4 56	4 56	
43. Samuel Hammell, note, dated February 21, 1868, balance,		25 00	
Interest, .	1 17	1 17	
44. Cornelius Galighar, note, dated Dec'r 25, 1868, . .		25 70	
Interest, .	3 29	3 29	
45. James Martin & Moses Decker, note, Feb'y 23, 1869, .		14 97	
Interest, .	1 39	1 39	40

	Interest charged in inventory.	
46. Samuel Ellet, note, dated Nov. 25, 1869, . .		17 69
Interest, .	1 13	1 13
47. Hartman C. Kinney and Sam'l Hagaman, note, dated Feb'y 23, 1869, . . .		2 30
Interest, .	11	11
48. John B. Cary, note, dated Jan'y 12, 1868, balance, (doubtful,) . . .		4 62
49. Elisha Morrow, note, dated April 1, 1859, . .		1,000 00
Interest, .	180 00	180 00
50. Elisha Morrow, note, dated April 20, 1864, . .		762 43
Interest, .	137 23	137 23
51. Elisha Morrow, note, dated April 20, 1868, . .		447 32
Interest, .	80 50	80 50
52. Thomas Cory, note, dated Nov. 8, 1869, . .		2,000 00
Interest, .	191 59	191 59
53. Note made by John Riker and Jacob H. Shuman, dated July 17, 1868, . .		75 00
Interest, .	7 66	7 66
54. Note made by Puder & Lantz, dated August 4, 1870, .		450 00
Interest, .	5 25	5 25
Account against John L. Wright for . . .		31 00
55. Wm. Duffee, note, dated April 5, 1866, balance of principal and interest, . .		268 80
56. Note made by T. H. Andress and Jas. L. Decker, principal,		530 00
Interest, .	40 18	40 18
Dawson Woodruff's check, .		300 00

	Interest charged in Inventory.	
Cash by Woodruff, . .		200 00
Note of hand of W. H. Pinkney, one year after date, dated Oct. 17, 1870; interest from date for five hundred dollars,		500 00
Interest, .	87	87
Note $268 80, not entered.		
	$6,035 23	$105,423 27
Household goods and grain, &c.		2,688 65
		$108,111 92

RECAPITULATION.

Farm stock,	$2,196 51
Household,	492 15
	$2,688 65

GEORGE B. BEATTY,
JAMES L. MUNSON,
FRANK C. EASTON,
JOB CORY,
} *Executors.*

JACOB H. SHUMAN,
JOHN L. WHITE,
} *Appraisers.*

8. That on the twenty-fifth day of October, eighteen hundred and seventy, a rule to limit creditors, requiring them to bring in their claims under oath within nine months, was obtained and published according to law.

9. That on or about October first, eighteen hundred and seventy-one, one of your orators, George B. Beatty, gave orders to said Charles Roe, surrogate, for him to give notice of the settlement of your orators' account as such executor, at the then next December term of the Orphans' Court of Sussex county.

10. That on the sixteenth day of August, eighteen hundred and seventy-one, your orators paid to Martha Morrow the legacy of twenty thousand dollars, bequeathed to her, by transferring to her according to the direct-

ions of said will, the following obligations and cash, to wit:

1.	S. D. Woodruff's note, principal and interest,	$1,197 95
2.	Wickham Williams' note, principal and interest,	1,115 65
3.	Jacob Couse's note, principal and interest,	1,035 00
4.	John S. Burwell's note, principal and interest,	2,221 66
5.	James Iliff's note, principal and interest,	1,249 00
6.	Nelson Current's note, principal and interest,	116 00
7.	Stephen Rochell's note, principal and interest,	163 29
8.	Ford Shelly's note, principal and interest,	118 08
9.	Michael McEntee's note, principal and interest,	278 44
10.	Elisha Morrow's note, principal and interest,	1,303 33
11.	Jacob Shimer's bond and mortgage,	2,081 66
12.	J. L. Allen's bond and mortgage,	3,122 50
13.	Jacob H. Slater's bond and mortgage,	3,332 50
14.	D. M. Kerr's bond and mortgage,	666 50
		$18,001 56
	Cash with interest on same,	1,998 44
		$20,000 00

Being the same identical obligations, notes, bonds and mortgages that were owned by testator at his decease, and were inventoried as aforesaid.

11. That on the sixteenth day of August, eighteen hundred and seventy-one, your orators paid to Thomas D.

Cory, the legacy of twenty-five thousand dollars, bequeathed to him, by transferring to him according to the directions of said will, the following obligations and cash, to wit:

1. Cash, and interest on,	$ 635 00
2. T. D. Cory's note, principal and interest,	2,400 00
3. Elisha Morrow's note, principal and interest,	993 57
4. Elisha Morrow's note, principal and interest,	583 00
5. T. H. Andress' note, principal and interest,	608 00
6. Theodore Harehouse's bond and mortgage,	3,552 00
7. Jacob H. Slater's bond and mortgage,	3,332 50
8. L. D. Rosenkran's bond & mortgage,	2,081 66
9. D. H. Hunt's bond & mortgage,	3,332 50
10. Peter Lewis' bond & mortgage,	1,873 56
11. Hartman Clark's bond and mortgage,	1,110 83
12. S. Van Doren's note,	621 00
13. J. M. Hagaman's note,	1,110 83
14. M. M. Drake's note,	1,110 83
15. Price Goble's note, principal and interest,	40 00
16. E. K. Sandford's note, principal and interest,	279 80
17. J. H. Shuman's note, principal and interest,	332 52
18. Owen Hughes' bond and mortgage,	657 82
19. James Maines' note,	307 77
Cash (check) for balance,	36 81
	$25,000 00

Being the same identical obligations, notes, bonds and mortgages that were owned by testator at his decease, and were inventoried as aforesaid.

12. That on the first day of November, eighteen hundred and seventy-one, your orators paid to Mary O. Easton, in cash, the legacy of five hundred dollars, bequeathed to her.

13. That on the tenth day of November, eighteen hundred and seventy-one, your orators paid Charles V. Cory, by cash, and interest on cash advanced, the legacy of four thousand dollars, bequeathed to him.

14. That on or about the tenth day of November, eighteen hundred and seventy-one, two of your orators, to wit, George B. Beatty and Frank C. Easton, went to said Charles Roe, then surrogate of Sussex county, with the idea and intent of stating a partial account of said estate; that said surrogate, Charles Roe, on that day last aforesaid, stated what purports to be and in form is, a joint account of all of your orators, (and all the executors,) and what in form purports to be a final account.

That the following is a true copy of said account, so stated by said surrogate and filed with him, to wit:

The account of George B. Beatty, James L. Munson, Frank C. Easton and Job Cory, executors of David Cory, late of the county of Sussex, deceased, as well of and for the estate of said deceased, that hath come to their hands to be administered, as for their payments and disbursements out of the same.

1870. These accountants charge themselves:	*Dr.*
Nov. 29. To amount of inventory, . . .	$108,111 92
To amount of interest on obligations paid to Martha Morrow, after apprs., .	1,254 87
To amount of interest on obligations paid to Thos. Cory, after appraisement, .	1,428 57

To error on bond and mortgage of Asa Carr, appraised at $2,000, which was $3,000,	1,000	00	
Interest received by F. C. Easton, over appraisement, .	726	50	
Interest received by George B. Beatty, over appraisement,	384	04	
Accumulated interest on bonds, notes, &c., . .	2,635	01	
Cash received of Stephen Rochell, for Eliza A. Crane,			10
on sale of wood lot, .	103	50	
Cash received of Chas. St. John, on settlement, and note appraised, . .	598	69	
On notes in D. Woodruff's hands, and N. Patterson & Thos. Anderson, not appraised,	100	00	
Cash received on J. S. Johnson and others, not appraised,	738	38	20
Cash received on J. Bowman, not appraised, . . .	450	00	
	$117,531	48	

These accountants claim allowance:	*Cr.*		
For amount of personal property and farm stock taken and retained by the widow, according to the provisions of the will,			30
as per receipt, ...	$2,196	53	
Also household goods bequeathed to the widow, and taken by her, per receipt, .	492	15	
These accountants claim for an error in appraisement of bond and mortgage of Henry Whitaker and wife, appraised for $3,000, and interest $122.50, on which was endorsed and overlooked $2,000. Error on principal and interest, .	2,081	67	

40

Also on bond and mortgage of Mahlon Goble, appraised $2,100, on which was paid $325.48, overlooked in appraising, . 325 48

Also on bond of Hartman Clark, appraised at $1,200, on which was an endorsement for $200, on the day the bond was given, and overlooked, . . . 200 00

1871. March 30. Cash paid Elizabeth Lyon for note and interest, per receipt, . 214 50

1870. April 21. Cash paid Benj. Williams, note and interest, per receipt, . 886 92

Nov. 1. Cash paid Benj. Bradbury, trustee salary, per receipt, . . 12 50

Nov. 20. Cash paid J. Timbrel, act. rect. 6 51

Nov. 22. Cash paid Z. H. Goble, . 10 00

Nov. 22. Cash paid J. M. Cooper, . 40 00

1871. April 27. Cash paid Wm. W. Woodward, ... 7 75

April 25. Cash paid for tombstone, . 130 00

April 29. Cash p'd T. G. Bunnell, print'r 1 25

June 7. Cash paid A. A. Thayer, for "Christian Leader," . . 3 00

July 17. Cash paid Kays & Titman acct. 1 90

July 17. Cash paid James L. Decker, . 6 77

July 20. Cash paid William Earl, . 2 00

Aug. 15. Cash paid Edward Kinkade, note and interest, . . . 466 50

Aug. 16. Cash paid Robert Morrow, for estate of James Morrow, deceased, note and interest, . . . 99 00

Aug. 16. Cash paid Theo. Morford, for protest costs, . . . 1 83

Ang. 16. Cash paid out by F. C. Easton, one of these accountants, for recording mortgage, &c., as per account, 6 90

1870. Dec. 22. Cash paid by Geo. B. Beatty, Col. tax rect., . . . 161 43

Dec. 26. Cash paid Mrs. Lyon, interest, 14 50

1871. April 1. Cash paid Clerk of Morris county, for search, . 15 00

1871. April 1. Cash paid by Job Cory, expense in going to Paterson for estate, .	10	00	
April 20. Cash paid acct. of Job Cory, 2 B. C. Seed, and three years' interest on same, . . .	24	20	
June 9. Cash paid Benjamin Bradbury, Trustee salary, rect., . .	37	50	
These accountants claim allowance for interest paid on Benj. Williams' bond, and appraised, per receipt, . . .	80	00	10
Also for a note and interest appraised against Jonathan Longcor, not collectible, .	542	38	
Also for Alfred Ackerson, appraised doubtful,	171	21	
Also for four notes and interest, appraised against J. B. Boss, not collectible, .	1,271	08	
Also Wm. Frick and Joseph Frick, two notes and interest, apprais'd and not collectible	83	22	
Also for a note against Wm. Duffee, appraised and not collectible, . . .	268	80	
Also for a note and interest against Theodore Riker, not collectible, balance, . .	27	81	20
Also James Martin and Moses Decker, note appraised, not collectible, . .	16	36	
Also note and interest appraised of Samuel B. Cary, not collectible, . .	4	62	
Also a note appraised against Puder & Lantz, not collectible, ...	455	25	
Also for a note and interest appraised against Wm. Duffee a second time, being but one note, ...	268	80	30
1871. Nov. 17. Cash paid Jacob Shuman, bill and interest, . . .	155	25	
Oct. 26. Cash paid John L. White, bill rect., ...	15	50	
1870. Nov. 23. Cash paid Charles Roe, surrogate, stamp, . . .	60	00	
1871. June 4. Cash paid Charles Roe, surrogate, account, . . .	35	80	
April 1. Cash paid M. Mackley, Col. tax	161	40	
June 19. Cash p'd T. G. Bunnell, print'r,	5	40	40

1871. June 19.	Cash paid Moses Woodruff,	10 00
June 19.	Cash paid Jos. B. Titman, acct.	50
April 18.	Cash paid Jacob B. Youmans,	7 00
1870. March 19.	Cash paid John L. White,	1 18
1871. Oct. 27.	Cash paid Mary O. Easton, account,	20 00
Jan. 18.	Cash paid Thos. Kays,	13 09
	Cash acct. of F. C. Easton, while attending to estate,	15 00
	~~Last~~ Cash acct. of Geo. B. Beatty, at Newton,	10 00
	~~Last~~ Cash acct. of Job Cory,	5 00
	The accountants claim to retain in their hands the amount of a legacy bequeathed to Martha Morrow, as per a receipt of payment,	20,000 00
	Also for a legacy bequeathed to Thos. Cory, as per receipt,	25,000 00
	Also for amount of legacy bequeathed to Mary O. Easton, per receipt,	500 00
	Also the accountants claim to retain in their hands the amount of a legacy bequeathed to Job Cory by testator,	12,000 00
	Also a legacy bequeathed to Charles Cory by testator, per receipt,	4,000 00
	Also a legacy to Jane Easton, to be retained in accountants' hands,	5,000 00
	Also for a legacy bequeathed to the Trustees of the Universalist Cong. of Sparta,	12,000 00
	Also for a legacy to the three children of Eliza Roe, wife of Harrison Roe,	12,000 00
	Also a legacy to Katie Roe, daughter of Mary Roe, dec'd, wife of Morris S. Roe,	1,000 00
	Also a legacy to Charlotte, Zophar and Samuel Cory, children of Samuel Cory, dec'd,	3,000 00
	Also to Martha Easton,	500 00
	Also a legacy to Francis, William and Eugene Cory, sons of Job Cory, each $500,	1,500 00
	Commissions on $110,101.49, per statute,	2,382 03
	Court and Surrogate fees,	40 00
	Advertising and printer's fees,	3 00

Cash paid by James L. Munson, on acct. of estate, per acct., ...	5 00
Nov. 20. Cash paid Isaac Goble, Jr., Col. tax receipt, ...	722 50
Cash paid A. J. Rogers, acct. receipt, .	418 58
Balance in accountants' hands, . .	6,299 93
	$117,531 48.

SUSSEX ORPHANS' COURT, December Term, 1871.

I have audited and stated this account, and the same having been placed on the files of my office twenty days previous to this time, is now reported for allowance and confirmation.

CHARLES ROE,
Surrogate.

This account confirmed by the Court, December 11th, 1871.

CHARLES ROE,
Surrogate.

15. That said account, as your orators have been informed, was presented to the said Orphans' Court at the December term thereof, eighteen hundred and seventy-one, and the same confirmed by said Court, as your orators have been informed, but your orators are informed and charge the truth to be that no decree of confirmation has ever been entered in the records of said Orphans' Court.

16. That said account was stated by said surrogate in a very hurried manner, and without said surrogate fully understanding the facts; that gross errors were made in the statement of said account, both in the debit and credit side thereof, as hereinafter stated.

That a large portion of the assets of said estate, at the filing of said account, still existed in the bonds, mortgages, promissory notes and due bills uncollected, and many of them uncollectible.

That a suit had been commenced by Alfred Roof, one of the mortgagors, against said David Cory in his lifetime,

to have one of said mortgages, amounting to some twenty-five hundred dollars, surrendered up and canceled of record for having been obtained by fraud; that said suit was being prosecuted at the date of filing said account; that many of said mortgages were second mortgages, and the property of insufficient value to pay any portion of said mortgages so held by your orators; that many of said notes and bonds and mortgages were subject to defences of usury; that your two orators, George B. Beatty and Frank C. Easton, had no idea or intention by the statement of said account to be charged either themselves or your orators with the whole of said assets, obligations so inventoried, whether the same were good and collectible or not; that your two said orators, Beatty and Easton, had no counsel when said account was so stated, and believing said surrogate to be competent to state said account upon correct principles and correctly, and to save costs and expenses to said estate, employed no counsel in the statement of said account; that instead of there being a balance in your orators' hands at the filing of said account of six thousand two hundred and ninety-nine dollars and ninety-three cents as therein stated, there was due then a large deficiency of assets or funds to pay the debts, expenses of administration and the legacies bequeathed in said last will and testament and codicil; that said errors were not known or discovered by your orators or either of them until long after the filing of said account, as hereinafter stated.

17. That on the fifth day of ~~February~~ December, eighteen hundred and seventy-one, your orators paid to Jane Easton, the legacy of ~~nine~~ five thousand dollars, bequeathed to her, by transferring to her according to the directions of said will, the following obligations, to wit:

Jonathan W. Longcor's bond & mortgage, principal, interest, and costs, . .	$1,392 33
Jacob H. Shuman's bond and mortgage, principal, .	500 00
Interest on same, . .	58 76

Benjamin Williams' bond and mortgage—balance principal and interest,		2,147 59
Cash for balance,		901 32
		$5,000 00

Being the same identical obligations, bonds and mortgages that were owned by testator at his death, and inventoried as aforesaid.

18. That on the fifth day of December, eighteen hundred and seventy-one, your orators paid in cash to Lotte B. Boss, the legacy of one thousand dollars, bequeathed to her by the name of Charlotte Cory, she having married Mr. Boss.

19. That on the fifth day of December, eighteen hundred and seventy-one, your orators paid in cash to Martha J. Easton, the legacy of five hundred dollars, bequeathed to her.

20. That on the fifth day of February, eighteen hundred and seventy-two, your orators paid in cash to Zophar Cory, the legacy of one thousand dollars, bequeathed to him, and the interest thereon fromDecember fifth, eighteen hundred and seventy-one, eleven dollars and sixty-six cents.

21. That on the eighteenth day of May, eighteen hundred and seventy-two, your orators paid to Job Cory, by transferring to him notes, bonds and mortgages, according to the terms of said will, the legacy of twelve thousand dollars so bequeathed to him, with interest thereon from December fifth, eighteen hundred and seventy-one, three hundred and eighty-eight dollars and fifty-seven cents, to wit:

1. Peter Snook's bond & mortgage,		$3,700 00
Interest on same,		832 40
2. Mahlon Goble's bond and mortgage,		1,774 52
Interest on same,		23 11 40

3. David A. Kief's bond and mortgage,	1,500 00
Interest on same,	118 70
4. Jacob Couse's note,	1,000 00
Interest on same,	73 69
5. Jacob Couse's note,	1,000 00
Interest on same,	65 52
6. Joseph Bonta's note,	130 00
Interest on same,	17 92
7. J. A. Coss' two notes, $500,	1,000 00
Interest on same,	16 12
8. J. A. Coss' note,	784 00
Interest on same,	7 30
Cash for balance,	345 29
	$12,388 57

Being the same identical obligations, bonds, mortgages and notes owned by testator at his decease, and inventoried as aforesaid.

22. That on the eleventh day of April, eighteen hundred and seventy-three, your orators paid in cash to George Roe, he having arrived at the age of twenty-one years, the legacy of four thousand dollars bequeathed to him, with the interest from December fifth, eighteen hundred and seventy-one, three hundred and seventy-eight dollars.

23. That your orators, on the twenty-seventh day of March, eighteen hundred and seventy-two, paid to Samuel Cory in cash, the legacy of one thousand dollars bequeathed to him, and nterest from December fifth, eighteen hundred and seventy-one, twenty-one dollars and seventy cents.

24. That on the twenty-fourth day of January, eighteen hundred and seventy-two, your orators paid in cash to Francis M. Cory, son of Job Cory, the legacy of five hundred dollars bequeathed to him, with interest from December fifth, eighteen hundred and seventy-one.

25. That the alleged legacy of twelve thousand dollars, alleged to have been bequeathed to Robert Mabie, George B. Beatty, Daniel Stillwell, James L. Munson and Philip Kinney, trustees, for the purpose of establishing a church in Sparta, of the denomination of Universalist, was not paid to said trustees, or to "The Trustees of the Cory Universalist Society of Sparta," because your orators were advised by their counsel that they could not safely pay the same without a construction of said clause in said will and codicil relating thereto, by this honorable Court.

26. That on the twelfth day of September, eighteen hundred and seventy-three, "The Trustees of the Cory Universalist Society at Sparta," a religious corporation organized under the laws of the State of New Jersey, and James B. Stanaback, Joseph McMickle, Robert Mabie, William Earle, Daniel Stillwell and Philip Kinney, the individuals comprising the said corporation, filed a bill in this honorable Court claiming the payment to them of said legacy of twelve thousand dollars, and the interest thereon; that George B. Beatty and James L. Munson, two of your orators, filed their answer thereto, on the twenty-fifth day of November, eighteen hundred and seventy-three, therein admitting that your orators held in their hands a sum of money sufficient to satisfy said bequest; that Frank C. Easton and Job Cory, two of your orators, on said twenty-fifth day of November, eighteen hundred and seventy-three, filed an answer to said bill, therein admitting sufficient money in their hands to satisfy said legacy, and therein charging that said bequest was void for uncertainty; that proofs were taken in said cause on both sides, and the cause was argued before his Honor Theodore Runyon, Chancellor of the State of New Jersey, on the twenty-third day of December, eighteen hundred and seventy-six; that an opinion sustaining said bequest was filed by his Honor the Chancellor, on the twenty-fifth day of November, eighteen hundred and seventy-seven; that on the twelfth day of March, eighteen hundred and seventy-eight, a decree was made in said cause by his Honor the Chancellor, that said trustees are

competent to take the fund and administer it as directed by said testator for the purpose mentioned in said codicil, and that the charity is definite, and that the said trust therefore ought to be upheld; that said executors (your orators,) having represented to the Court, that the admission of sufficient assets to pay said legacy to said complainants in full so contained in the answer, was erroneous and made in ignorance of the true condition of the estate of said deceased, and that by reason of errors in their original statement of their account with said estate, and of depreciation in the value of the assets and securities of said estate held by them pending the determination of said suit and other causes, that they had not then in their hands sufficient assets to pay the said legacy so due to said complainants in full, and had asked leave to be relieved from the said admission of assets, and leave to amend their answer in that respect, which application the Chancellor thought proper to grant; and it having been suggested to the Chancellor that said executors (your orators) could with safety pay to said complainants the sum of three thousand dollars on account of said legacy,

It was thereupon, on said twelfth day of March, eighteen hundred and seventy-eight, ordered, adjudged and decreed by the Chancellor that said legacy so given by said last will and testament, and the codicil thereto, is a good and valid legacy; that said complainants are competent to take the same and to administer the same according to the directions of said will and codicil, and that the trust so created should be upheld. That in and by said decree it was ordered that said defendants, your orators, be and they were thereby relieved and discharged from the effect of said admissions of sufficiency of assets so contained in their said answer, and leave was thereby given to them to file amended answers to said bill of complaint, setting up such want of assets, within sixty days from the date of said decree.

And it was further ordered in and by said decree, that said defendants, (your orators.) should in the meantime forthwith pay to said complainants or their solicitors, the

sum of three thousand dollars on account of said legacy, and that they hold the remainder of any assets and funds of said estate in their hands subject to the further order of this Court.

27. And your orators further show, that your orators on the fourteenth day of August, eighteen hundred and seventy-five, paid in cash to William Z. Cory, son of Job Cory, on his arrival at the age of twenty-one years, the legacy of five hundred dollars so bequeathed to him, with the interest thereon from December fifth, eighteen hundred and seventy-one, one hundred and twenty-nine dollars and eleven cents.

28. That your orators have paid in part of the legacy of four thousand dollars to Frank Roe, to wit, eighteen hundred and twenty-three dollars, viz.: seven hundred and twenty-three dollars March 21st, eighteen hundred and seventy-seven, and eleven hundred dollars April 21st, eighteen hundred and seventy-seven.

29. That your orators further show unto your Honor, that in consequence of the delay in the determination of said suit, and the infancy of the unpaid legatees, they were not in condition to close up said estate, and that by an examination of the obligations remaining in their hands they were led to believe that there would be a deficiency in paying in full all of said legacies, in case the said bequest to the trustees of the Cory Universalist Society of Sparta should be sustained in said suit; that by a partial examination as aforesaid, they discovered that gross errors had been made in stating said account by said two of your orators.

That on or about the twenty-fifth day of September, eighteen hundred and seventy-seven, they instructed their counsel, Thomas Kays, Esquire, of Newton, New Jersey, to make an examination into said account, and the condition of said estate.

That the said Thomas Kays and your orators have made a complete examination into said account so filed,

and into said estate; that by said examination your orators have ascertained that gross errors were made in the statement of said account, both on the debit and credit side thereof; that said Thomas Kays had acted as the attorney of said David Cory in his lifetime, and was so acting at the time of his death, and had obligations in his hands that were not inventoried; that some of your orators had received some of the proceeds of collections made by said Kays; that said inventory was made as the papers were found by your orators at the decease of the testator; that at the death of said testator, said Kays had collected the obligations for which said Cory had his receipts set forth in said inventory, and had loaned out the proceeds thereof, and the cash in his hands, in the name of said David Cory, and by his orders; that your orators had a settlement with said Kays on the thirty-first day of December, eighteen hundred and seventy, after the making of said inventory, and received from him the balance in his hands, fifty-four dollars and forty-five cents; that said Kays had continued the collections of said obligations in his hands at death of testator, and of others put in his hands by your orators, and that no settlement had been had with him after December thirty-first, eighteen hundred and seventy, up to the filing of said account; that in said account so stated, no notice was taken of said settlement with said Kays, or collections by him made, or of the unsettled account with him; that the following is a correct statement of the amount and condition of said estate, on said fifteenth day of November, eighteen hundred and seventy-one, when said account was stated and filed as aforesaid, showing the errors and omissions in said account and the amount of assets in the hands of your orators, or some one of them, as hereinafter stated, and the payments by them made, and the same as should have been stated by said surrogate; the debit side made up by charging the amount of the said inventory and the receipts by your orators, or either of them, up to said fifteenth day of November, eighteen hundred and seventy-one, to wit:

DEBIT.

		Interest rec'd actually in cash, or by Cr. in acc't, &c., on items Inventoried.	Interest charged in Inventory
To amount of inventory made October 26th, 1870	$108,111 92		
Interest accrued on notes, bonds & mortgages since inventory, and on cash transferred to Martha Morrow, per her receipt	1,005 15	312 48	$52 01 18 55 46 66 81 66 49 00 4 27 2 88 11 09 10 87 180 00 81 61 182 50 122 50 24 50 191 59 137 23 80 50 40 18 280 00 122 50 81 66 122 50 46 75 49 00 21 00 40 83 40 83 1 10 12 32 11 64 32 81 23 96
Error in old account $ 249 72 Viz., account says 1,254 87 Actual 1,005 15 Error 249 72			
Interest accrued since inventory on notes, bonds and mortgages, transferred to Thomas D. Cory, and on cash advanced to him, per his receipt	1,598 69	1,083 90	
N. B.—Error in old acct. is $ 170 12 Item in old account 1,428 57 Here 1,598 69 Old account too little 170 12			
Error on bond and mortgage of Asa Carr of $1,000, in old account, is not an error; the $3,000 is another obligation—one in inventory never came to orators' hands; collected by Thos. Kays in testator's life-time, and new loan of $3,000 to same party.			

	Interest rec'd actually in cash, or by Cr. in acc't, &c., on items Inventoried.	Interest charged in Inventory
"Accumulated interest on bonds, notes, &c.," charged in old account at $2,635.01. This ought not to have been charged to accountants, except so much as received, which is hereinafter charged to them, amounting to $765.29.		
There is an error in old account in this item as stated, viz: Interest charged was.....$2,635 01 Actually accumulated, but 765 29		
Error..... 1,869 72		
Cash by G. B. Beatty of Stephen Rochell, for Eliza A. Crane, on sale of wood lot, not inventoried.....	103 50	
Cash received by F. C. Easton of Charles St. John, in settlement, not apprsd..	598 69	
Cash received by F. C. Easton on J. S. Johnson's and others' note, not appraised	738 38	
Cash received by F. C. Easton on James H. Bowman's note, not appraised...	450 00	
Amount of judgment, New Jersey Supreme Court, D. Cory *vs.* Edward W. Temple, T. Kays, att'y, on note for principal sum of $2,000, not inventoried. Judgment Sept. 24, 1870, in life-time of testator, for Damages..... $2,231 06 Costs..... 32 60		
$2,263 66		
Received by accountants of said Kays, including all interests and costs, By Job Cory.....$1,000 00 By F. C. Easton..... 1,356 73	2,356 73	
This item was not in said account stated, an error of.....$2,356 73		
Amount of claim, bond and mortgage made by John W. Van Blarcom, for principal sum for $500.00, in T. Kays' hands, and being foreclosed at death		

		Interest rec'd actually in cash, or by Cr. in acc't, &c., on items Inventoried.	Interest charged in Inventory
of testator; not inventoried. Decree due accountants $580.79, costs $67.29; claim compromised by accountants. Received decree $580.79, and interest, no costs, to wit: $595.47.... ..	595 47		
This item, not in account stated, an error of..... $595 47			
April 1, 1871. Cash by F. C. Easton of Benj. Williams, April 1, 1871, for 3 cows, at $40.00—$120.00—interest $8.40, not appraised	128 40		
Not in account stated, an error.. $128 40			
Interest charged to Charles V. Cory on his legacy, on part advanced, viz: $125 99			
3 64			
Not in account stated, error.... $129 63	129 63		
Interest and costs on certain claims in T. Kays' hands at death of testator, and in his account, Nov. 15, 1871. Interest over inventory, viz:			
D. Cory *vs.* T. Southard—			
Interest collected..... $28 48			47 83
Inventoried 47 83			
Deficiency $19 35		28 48	
Costs	84 43		
D. Cory *vs.* Wm. McDeed—			
Interest received..... $533 38			
Inventoried 399 00			
Error..... $134 38	134 38	399 00	399 00
D. Cory *vs.* Lewis Morris and others, interest accrued since inventory—			
Received..... ..... $19 90	19 90		
Costs—extra fees.....	9 82		63 00
Error $63 00			
D. Cory *vs.* Elisha Depue—			
Interest inventoried..... $24 27			
Received 20 28			
Deficiency $3 99		20 28	24 27
Costs do.....	35 08		

			Interest rec'd actually in cash. or by Cr. in acc't, &c., on items Inventoried.	Interest charged in Inventory
D. Cory *vs.* Uz Vanauken—				
Interest received	$43 92			
Inventoried	17 50			
	$26 42	26 42	17 50	17 50
Costs, do		38 99		
Interest received by F. C. Easton over inventory, viz : T. Harehouse, bond and mortgage—				
Nov. 2, 1870			100 00	280 00
Dec. 19, 1870			52 00	
Nov. 2, 1870. H. Kinney, note—				
Received	45			
Inventoried	11			
	34	34	11	11
March 25, 1871. C. Sandford, note—				
Received	$7 00			
Inventoried	00			
	7 00	7 00		
March 30, 1871. M. Sandford, bond and mortgage—				
Received	$87 50			
Inventoried	51 04			
	36 46	36 46	51 04	51 04
March 31, 1871. P. Longcor, bond and mortgage—				
Received	$70 00			
Inventoried	40 83			
	29 17	29 17	40 83	40 83
March 31, 1871. Henry Whitaker, bond and mortgage—				
Inventoried	$122 50			
Received	70 00			
			70 00	122 50
Deficiency	52 50			
April 1, 1871. Jacob Shimer, bond and mortgage—				
Received	$140 00			
Inventoried	81 61			
	58 39	58 39	81 61	81 61

		Interest rec'd actually in cash, or by Cr. in acc't, &c., on items Inventoried.	Interest charged in Inventory
April 4, 1871. J. & M. Vankirk, bond and mortgage—			
Received	$70 00		
Inventoried	40 83		
	29 17	29 17	40 83
April 4, 1872. Keef, bond & mortgage—			40 83
Received	$105 00		
Inventoried	61 25		
	43 75	43 75	61 25
April 5, 1871. L. D. Rosenkrans, bond and mortgage—			61 25
Received	$140 00		
Inventoried	81 66		
	58 34	58 34	81 61
April 15, 1871. Joseph Bonta, bond and mortgage—			81 61
Received	$42 00		
Inventoried	22 75		
	19 25	19 25	22 75
April 21, 1871. B. Williams, bond and mortgage		67 59	163 49
April 22, 1871. H. Ford, bond & mortgage—			332 50
Received	$158 22		
Inventoried	83 41		
	74 81	74 81	83 41
May 22, 1871. S. B. Sprague, note—			
Received	$35 00		
Inventoried	0 00	35 00	
May 22, 1871. T. Gray, bond and mortgage—			
Received	$70 00		
Inventoried	40 83		
	29 17	29 17	40 83
May 25, 1871. J. J. Utter, bond and mortgage—			40 83
Received	$70 90		
Inventoried	40 83		
	29 17	29 17	40 83

		Interest rec'd actually in cash, or by Cr. in acc't, &c., on items Inventoried.		Interest charged in Inventory
May 31, 1871. Asa Carr, bond and mortgage of $3,000, one not inventoried—				
Received.....$210 00				
Inventoried 0 00				
210 00	210 00			
July 3, 1871. Jacob A. Coss and J. J. Coss, note—				
Received $124 89				32 01
Inventoried 72 83				17 50
				23 33
52 06	52 06	72 83		
July 7, 1871. Wlliam Frink, bond and mortgage—				
Received $30 45				
Inventoried 10 50				
19 95	19 95	10 50		10 50
Aug. 9, 1871. James Iliff, note—				
Received.....$84 00				
Inventoried 49 00				
35 00	35 00	49 00		49 00
Aug. 9, 1871. S. Van Deren, note—				
Received $81 01				
Inventoried 47 25				
33 76	33 76	47 25		47 25
Aug. 9, 1871. S. Van Deren, note—				
Received $42 00				
Inventoried 21 00				
21 00	21 00	21 00		21 00
Sept. 29, 1871. J. & M. Vankirk, bond and mortgage—				
Received.....				
Inventoried.....	11 66			
June 5, 1871. J. W. Longcor, bond and mortgage passed to Jane Easton—				
Received $135 86				
Inventoried 127 45				
8 41	8 41	127 45		127 45

		Interest rec'd actually in cash, or by Cr. in acc't, &c., on items Inventoried.	Interest charged in Inventory
Interest received by Job Cory, over inventory, viz.:			
Dec. 11, 1870. Jonas Crisman, note—			
Received	$79 62		
Inventoried	73 50		
	6 12	6 12	73 50
Jany 14, 1871. Jesse Dennis, note—			
Received	$70 00		
Inventoried	56 39		
	13 61	13 61	56 39
March 1, 1871. ——— Williams, note—			
Received	$38 00		
Inventoried	18 55		
	19 45	19 45	18 55
June 14, 1871. J. L. Allen, bond & mortgage—			
Received	$270 00		
Inventoried	182 50		
	87 50	87 50	182 50
Jacob Couse, three notes—			
Received	$210 00		
Inventoried	139 98		46 66
			46 66
	70 02	70 02	139 00 46 66
Asa Carr, bond and mortgage, $3,000, not inventoried—principal hereafter charged; here only interest.			
Received	$18 66		
Inventoried	0 00		
		18 66	
March 25, 1871. Owen Hughes—			
Received	$78 75		
Inventoried	59 06		
			26 25
	19 69	19 69	59 06 32 81
July 29, 1871. S. B. Sprague, note—			
Received	$1 18		
Inventoried	0 00		
		1 18	

		Interest rec'd actually in cash. or by Cr. in acc't, &c., on items Inventoried.	Interest charged in Inventory
June 12, 1871. Jacob Couse, two notes—			
Received	$140 00		
Inventoried	52 46		
			26 23
	87 54	87 54	52 46 26 23
Sept. 11, 1871. John Canfield, note—			
Received	$126 82		
Inventoried	70 00		
	56 82	56 82	70 00 70 00
Do. Protest fees		1 85	
Interest received by George B. Beatty, over inventory, viz:			
March 4, 1871. M. Goble, bond & mortgage—			
Received	$124 22		
Inventoried	87 75		
	38 47	38 47	85 75 85 75
March 31, 1871. Isaac Mattison, note—			
Received	$70 00		
Inventoried	40 83		
	29 17	29 17	40 83 40 83
April 3, 1871. A. Willis on C. Brown's bond and mortgage—			
Received	$175 00		
Of this, interest	67 51		
Of this, principal	107 49	67 51	
April 4, 1871. I. W. Ingersoll, bond and mortgage—			
Received	$280 00		
Inventoried	152 00		
	128 00	128 00	152 00 152 00
April 8, 1871. Geo. Lantz, (per H. Martin) bond and mortgage—			
Received	$93 00		
Inventoried	51 13		
	41 87	41 87	51 13 51 13

		Interest rec'd actually in cash, or by Cr. in acc't, &c., on items Inventoried.	Interest charged in Inventory
Nov. 17, 1871. J. H. Riker and I. H. Shuman, note—			
Received.....	$9 30		
Inventoried	7 66		
	1 64	1 64	7 66	7 66
Interest received.....	$306 65		
Old account.....	384 04		
Error.....	97 39		
James L. Munson, received no interest.			
1871. Job Cory received principal on Asa Carr's bond and mortgage of —— —— 1870, not inventoried, in hands of T. Kays; at time of inventory the $2,000 bond and mortgage of Asa Carr, inventoried having been collected by T. Kays, and new loan of $3,000 made in lifetime of testator to same party.....		3,000 00	
Dec. 30, 1870. Job Cory received of T. Kays, balance in his hands by settlement, Dec. 31, 1870.....		54 45	
Received, in T. Kays' account, in suit D. Cory *vs.* J. W. Longcor, by F. C. Easton, viz:			
Taxed Costs.....	$106 47		
Disbursements.....	10 80		
Disbursements, Sheriff.....	2 73		
Ex. fees.....	82 75		
	202 75	202 75	
Interest by F. C. Easton:			
Nov. 10, 1871. C. Brown, bond and mortgage of A. Willis—			
Received.....	$250 00		
Of which was interest.....	62 97		
Bal. principal.....	187 03	62 97	
		$120,021 33	$4,109 39	$5,354 09

CREDIT.

			Interest for which Cr. is had.
For amount of personal property and farm stock bequeathed to Martha Cory, widow of testator, for life, and then to Frank C. Easton, as per inventory and per receipt....		$2,196 53	
For household goods bequeathed to Martha Cory, wife of testator, per inventory & per receipt,		492 15	
Allowance for error in inventory of Henry Whitaker, bond and mortgage, appraised principal at $3,000 and interest $122.50, on which was endorsed and overlooked, $2,000; error on principal $2,000 and on interest $81.67; want credit for principal $2,000, and for deficiency of interest not received $52.50, viz:			
Inventory interest	$122 50		
Received F. C. E.....	70 00		
To wit.....	$52 50	2,052 50	52 50
For error in inventory on Mahlon Goble, bond and mortgage, inventoried at $2,100, on which was paid and indorsed $325.48, overlooked, and also less interest on amount of said indorsement $13 27, viz: $325.48, and $13.27....		338 75	13 27
Error in account stated of.....	$13 27		
Error on Hartman Clark, bond and mortgage, inventoried at principal $1,200, on which was an indorsement of $200 on the day bond was dated, and overlooked; error in principal $200.....		200 00	
For note and interest against Jonathan Longcor, not collectible.....		542 38	42 38
For note against Alfred Ackerson, uncollectible, principal and interest....		171 21	13 21
For four notes against Joseph B. Boss, not collectible, to wit:			
No. 34..... $200 00	Interest $28 00		
No. 35..... 400 00	" 100 33		
No. 36..... 300 00	" 73 50		
No. 37... .... 150 00	" 19 25		
$1,050 00	$221 08		
221 08			221 08
$1,271 08		1,271 08	

			Interest for which Cr. is had.
For two notes against Wm. and Jos. Fricke, and interest not collectible, viz:			
No. 39..... $40 00	Interest $1 61		
No. 40..... 40 00	" 1 61		
$80 00	3 22		
3 22			
$83 22		83 22	3 22
For note against Wm. Duffee, not collectible, No. 41.....		268 80	
For note against Theodore Riter, not collectible, No. 42.....		27 81	4 56
For note against James Martin and Moses Decker, not collectible, No. 45, $14.97, int. $1.39		16 36	1 39
For note against John B. Cary, not collectible, No. 48.....		4 62	
For note against Puder & Lantz, No. 54, not collectible, principal $450, interest $5.25.....		455 25	5 25
For a note against Wm. Duffee, not collectible, inventoried twice, No. 55.....		268 80	
For note against Stephen Chidister, No. 38, principal $4.61, interest $0.68, not collectible... Not credited in old account.		7 29	68
For note against Cornelius Gallagher, not collectible, No. 44, principal $25.70, int. $3.29 No credit in old account.		28 99	3 29
For following items in the inventory, to wit: cash and obligations stated to have been in T. Kays' hands at time of inventory, said obligations having been collected by said Kays, and the same and said items of cash having been loaned out by said Kays in the life-time of testator, and in his name, and said obligations and items having never come to the hands of these accountants, to wit:			
Money in T. Kays' hands to loan, per his receipt.....	$2,000 00		
Interest..... $43 76	43 76		
Money in T. Kays' hands to loan, per his receipt.....	750 00		
Interest..... 8 75	8 75		

				Interest for which Cr. is had.
Note Wm. Snyder and others, per his receipt.....		1,157 30		
Interest.....	85 23	85 23		
Bond and mortgage, G. Post, per receipt.....		1,000 00		
Interest.....	192 00	192 00		
Bond and mortgage, Asa Carr, per receipt.....		2,000 00		
Interest.....	134 09	134 09		
	$463 83	$7,371 13	7,371 13	463 83

N. B.—Job Cory, one of these accountants, received of T. Kays, Dec. 31, 1870, in settlement, the following obligations and check, viz:

Asa Carr's bond and mortgage, principal sum, dated ——, 1870.....	$3,000 00
James G. Fitts' bond and mortgage, principal sum, dated ——, 1870...	3,500 00
Geo. Greer's note, dated ———, 1870, principal.....	500 00
T. Kays' check for balance.....	54 45
	$7,054 45

N. B.—The Carr mortgage of $3,000 and T. Kays' check, is charged in this account received by Job Cory; other two obligations in Job Cory's hands uncollected on Nov. 15, 1871.

By F. C. Easton:—

March 30, 1871. Cash paid Elizabeth Lyon on note and interest, per receipt, No —.....	214 50
Nov. 1, 1871. Paid Ben. Bradberry, trustee, salary, per receipt, No. —.....	12 50
Nov. 20, 1871. Paid J. Timbrill, account receipt, No. —.....	6 51
Nov. 22, 1871. Paid Z. H. Goble, account.....	10 00
" 22, " Paid J. M. Cooper, account.....	40 00
April 27, " Paid W. W. Woodward, account	7 75
" 25, " C. S. Davison, tomb stone.....	130 00
" 29, " Paid T. G Bunnell, printer's account.....	1 25
June 7, 1871. Paid A. A Thayer, Christian Leader, subscription.....	3 00
July 17, 1871. Paid Kays & Titman, account..	1 90
" 17, " Paid James L. Decker, account..	6 77

			Interest for which Cr. is had.
July 20, 1871.	Paid Wm. Earle, account.....	2 00	
Aug. 15, "	Paid Edward Kincade, note & int.	466 50	
" 16, "	Paid Robert Morrow, estate of James Morrow, deceased, note and interest..	99 00	
Aug. 16, 1871.	Paid Theo. Morford, protest fees	1 83	
" 16, "	Paid for recording mortgage,&c.	6 90	
Oct. 21, "	Paid Mary O. Easton, account...	20 00	
	Cash—expenses while attending to estate	15 00	
Nov. 10, "	Paid Isaac Goble, Jr., tax receipt	722 50	
	By Job Cory :—		
Dec. 22, 1870.	Paid tax, per receipt.....	161 43	
" 26, "	Paid Mrs. Lyon, interest.....	14 50	
April 1, 1871.	Paid Clerk of Morris County, for record search.....	15 00	
	Paid expenses—Job Cory going to Paterson, N. J., in matter of sale on Van Blarcom bond and mortgage.....	10 00	
April 20, 1871.	Paid—retained by Job Cory, his demand against testator, two bushels clover seed and three years' interest on same.....	24 20	
June 9, 1871.	Paid Ben. Bradberry, trustee church, salary.....	37 50	
	Cash—expenses Job Cory going to Newton in matter of estate.....	5 00	
	By George B. Beatty :—		
Nov. 17, 1871.	Paid Jacob Shuman, bill & int.	155 25	
Oct. 26, "	Paid John White's bill and rect.	15 50	
Nov. 23, 1870.	C. Roe, Surrogate, stamps on will	60 00	
Jan'y 4, 1871.	C. Roe, Surrogate, Court and Surrogate's costs of administering.....	35 80	
	Error in old account, viz: April 1, 1871, paid M. Mackley, Col. tax, in old account error, same paid by and credited to Job Cory, $161.40.		
June 19, 1871.	Paid T. G. Bunnell, printer's fees, account.....	5 00	
	Paid Moses Woodruff, account..	10 00	
	Paid Jamas B. Titman, account.	50	
April 18, 1871.	Paid Jacob B. Youmans, acc't..	7 00	
March 19, 1870.	Paid John L. White, account..	1 18	
	Cash—expenses G. B. Beatty, going to Newton	10 00	

Interest for which Cr. is had.

Nov. 15, 1871. Paid C. Roe, Surrogate, Court and Surrogate fees..... 40 00
Do. advertising and printer's fees 3 00

By James L. Munson :—

Cash—expenses while attending to matters of the estate..... 5 00

By all the Executors :—

Pray allowance on note against Levi Morris and others—suit commenced on it in life-time of testator, in Sussex Circuit Court, judgment for but $466; defence, usury. Inventoried principal $600; deficiency..... ..... 134 00

Pray allowance for services, costs and disbursements, to Thos. Kays, atty, in matter of following suits and claims, none of which were in said account stated, viz:

D. Cory *vs.* Levi Morris and others—

April 15, 1871.	Services.....	$20 00		
	Costs	25 56		
	Disbursements.	9 82		
		55 38	55 38	

D. Cory *vs.* William McDeed—

Dec. 26, 1870.	Services	$25 00		
	Costs	87 03		
		112 03	112 03	

D. Cory *vs.* J. W. Longcor—

Jany 18, 1871.	Disbursements.	$10 80		
Jany 30, 1871.	Costs	106 47		
June 10, 1871.	Disbursements .	2 73		
	Disbursements .	82 75		
		202 75	202 75	

D. Cory *vs.* E. Depue—

Aug. 16, 1871.	Costs.....	$35 08	35 08	

D. Cory *vs.* Southard—

April 28, 1871.	Costs.....	$84 43	84 43	

D. Cory *vs.* Van Blarcom.
Do. *vs.* do.
Do. *ads.* do.

Jany 17, 1871.	Costs..... ..	$67 29		
Jany 18, 1871.	Disbursements.	2 34		

				Interest for which Cr. is had.
April 28, 1871.	Services.....	20 00		
	Costs	17 34		
	Disbursements .	1 20		
Aug. 16, 1871.	Costs	33 39		
		141 56	141 56	
	D. Cory *vs.* E. W. Temple—			
March 3, 1871.	Costs.....	$32 60	32 60	
	D. Cory *vs.* Uz Vanauken—			
Aug. 16, 1871.	Costs.....		38 99	
	D. Cory *ads.* A. Roof—			
Aug. 16, 1871.	Costs.....	$37 04		
	Services.....	25 00		
		62 04	62 04	
	D. Cory estate, matters generally—			
Nov. 21, 1870.	Disbursements.	$ 4 40		
Aug. 16, 1871.	Services.....	25 00		
		29 40	29 40	
			794 26	794 26
April 8, 1871.	Pray allowance for cash paid by Job Cory to Sarah Van Blarcom, on assignment of J. W. Van Blarcom's bond and mortgage to executors, in protection of estate—it being prior to one held by estate, and the control of it, in the interest of the estate, to save costs and expenses, &c. Principal, interest and costs.....			404 08
	Not in old account.			
Sept. 11, 1871.	Cash—protest fees on John Canfield's note, by Job Cory.....			1 85
March 25, 1871.	Paid for acknowledging deed by F. C. Easton.....			50
March 28, 1871.	Paid for postage and paper by F. C. Easton.....			1 00
	INVESTMENTS.			
March 31, 1871.	Money loaned to Martin M. Drake, on his note.....			738 38

			Interest for which Cr. is had.
April 3, 1871. Money loaned on bond and mortgage to John Decker		2,100 00	
April 29, 1871. Money loaned on note to Thos. Kays		2,000 00	
Pray allowance, deficiency of interest on following claims, less than inventory, not in old account:			
D. Cory *vs.* T. Southard—			
Inventory	$47 83		
Received	28 48		
Deficiency	19 35	19 35	19 35
D. Cory *vs.* L. Morris and others—			
Inventory	$63 00		
Received	0 00		
		63 00	63 00
D. Cory *vs.* E. Depue—			
Inventory	$24 27		
Received	20 28		
Deficiency	3 99	3 99	3 99
Pray allowance for the payment of bequests by the transfer of notes, bonds and mortgages, and cash, as hereinbefore stated, to wit:			
Aug. 16, 1871. Martha Morrow		20,000 00	
" " Thomas D. Cory		25,000 00	
Nov. 1, 1871. Mary O. Easton, by cash		500 00	
Nov. 10, 1871. Charles V. Cory, by cash		4,000 00	
Pray allowance an error in inventory on Benjamin Williams' bond and mortgage		949 01	
Commissions on $103,141.45		2,242 83	
		$77,133 29	$1,080 01
Balance in accountants' hands, consisting of cash and obligations of all kinds, as hereinafter stated		42,888 04	
		$120,021 33	

OBLIGATIONS ON HAND NOV. 15, 1871.

Obligations since transferred to Job Cory, in payment of his legacy, $11,895.66, viz:		
11. Peter Snook, bond & mortgage,	$3,700 00	
Interest inventoried.....	431 66	
Interest from inventory Oct. 26, 1870, to Nov. 15, 1871, 1-0-20, on principal $3,700.....	273 38	
	4,405 04	4,405 04
7. Mahlon Goble, bond and mortgage.....	1,774 52	
Interest from April 1, 1871, to Nov. 15, 1871.....	77 28	
	1,851 80	1,851 80
27. David A. Keef, bond and mortgage	1,500 00	
Interest from April 1, 1871, to Nov. 15, 1871.....	65 33	
	1,565 33	1,565 33
4. Jacob Couse, note.....	1,000 00	
Interest from June 7, 1871, to Nov. 15, 1871.....	30 71	
	1,030 71	1,030 71
7. Jacob Couse, note	1,000 00	
Interest from June 7, 1871, to Nov. 15, 1871.....	30 71	
	1,030 71	1,030 71
30. Joseph Bonta, note.....	130 00	
Interest inventoried.....	3 79	
Interest, 1-0-20.	9 60	
	143 39	143 39
15. J. A. Coss, note.....$500 00		
16. J. A. Coss, note..... 500 00		
	1,000 00	
Interest from Feb'y 25, 1871, to Nov. 15, 1871.....	50 55	
	1,050 55	1,050 55

14. J. A. Coss, note.....	784 00		
Interest from April 1, 1871, to Nov. 15, 1871.....	34 13		
	818 13	818 13	
		11,895 66	11,895 66
Obligations since transfer'd to Jane Easton, $4,162.30, viz:			
6. Jacob H. Shuman's bond and mortgage.....	500 00		
Interest inventoried.....	18 95		
Interest, 1-0-20.....	36 95		
	555 90	555 90	
15. Benjamin Williams, bond and mortgage	2,050 00		
Interest from April 21, 1871, to Nov. 15, 1871.....	81 32		
N. B. See schedule 2.	2,131 32	2,231 32	
9. J. W. Longcor, bond and mortgage.....	1,150 00		
Interest and costs and disb...	325 08		
	1,475 08	1,475 08	
		4,162 30	4,162 30
			16,057 96
M. M. Drake's note.....	738 38		
Interest from March 31, 1871, to Nov. 15, 1871.....	32 16		
	770 54		770 54
John Decker, bond and mortgage..	2,100 00		
Interest from April 3, 1871, to Nov. 15, 1871.....	90 65		
	2,190 65		2,190 65
Thomas Kays, note.....	2,000 00		
Interest from April 29, 1871, to Nov. 15, 1871.....	76 27		
	2,076 27		2,076 27
46. Samuel Ellet, note.....	17 69		
Interest inventoried.....	1 13		
Interest, 1-0-20.....	1 30		
	20 12		20 12

43. Samuel Hamill, note.....	25 00	
Interest inventoried.....	1 17	
Interest, 1-0-20.....	1 85	
	28 02	28 02
		21,143 56
8. J. Couse, note....	1,000 00	
Interest from June 9, 1871, to Nov. 15, 1871.....	30 33	
	1,030 33	1,030 33
10. C. H. M. Angle, bond and mortgage	400 00	
Interest inventoried.....	14 00	
Interest, 1-0-20.....	29 55	
	443 55	443 55
29. J. Utter, bond and mortgage...	1,000 00	
Interest from April 1, 1871, to Nov. 15, 1871.....	43 55	
	1,043 55	1,043 55
12. Isaac Mattison, note.....	1,000 00	
Interest from April 1, 1871, to Nov. 15, 1871.....	43 55	
	1,043 55	1,043 55
William Pinkney, note.....	500 00	
Interest inventoried.....	87	
Interest, 1-0-20....	36 95	
	537 82	537 82
26. Thomas Gray, bond and mortgage	1,000 00	
Interest from April 1, 1871, to Nov. 15, 1871.....	43 55	
	1,043 55	1,043 55
30. J. Bonta, bond and mortgage..	600 00	
Interest from May 1, 1871, to Nov. 16, 1871.....	22 62	
	622 62	622 62
1. Jesse Dennis, note	1,000 00	
Interest from Jan'y 3, 1871, to Nov. 15, 1871.....	60 66	
	1,060 66	1,060 66

E. W. Temple, note, doubtful.....	50 00	
J. H. Van Blarcom, bond and mortgage, by assignment.....	404 08	404 08
James G. Fitts, bond and mortgage	3,500 00	
Interest from July 2, 1870, to Nov. 15, 1871.....	335 50	
	3,835 50	3,835 50
Jacob Couse, note, John Snyder, security	1,000 00	
Interest from April 29, 1871, to Nov. 15, 1871.....	38 11	
	1,038 11	1,038 11
Cornelia Brown, bond and mortgage	1,305 48	
Interest from Nov. 10, 1871— 0-0-5.....	1 27	
	1,306 75	1,306 75
23. Henry Lozier, bond and mortgage	297 74	
Interest inventoried.....	33 00	
Interest, 1-0-20.....	22 00	
	352 74	352 74
12. Joseph E. Frick, bond & mortgage	435 00	
Interest from July 1, 1871, to Nov. 15, 1871.....	11 33	
	446 33	446 33
G. W. Greer, note.....	500 00	
Interest from Oct. 12, 1870, to Nov. 15, 1871...	38 21	
	538 21	538 21
10. Alfred Roof, bond and mortgage	2,033 00	
Interest inventoried.....	160 09	
Interest, 1-0-20.....	150 27	
(Doubtful—bill having been filed by Roof for the discharge thereof.)	2,343 36	2,343 36

21. Owen Hughes, bond and mortgage	500 00	
Interest from Sept. 1, 1871, to Nov. 15, 1871	7 20	
	507 20	507 20
2. James W. Ingersoll, bond and mortgage	4,000 00	
Interest from April 9, 1871, to Nov. 15, 1871	168 00	
	4,168 00	4,168 00
Salmon Van Deren, note	1,157 31	
Interest from April 1, 1871, to Nov. 15, 1871	50 40	
	1,207 71	1,207 71
		44,117 18
Peter Longcor, bond and mortgage,	1,000 00	
Interest from April 1, 1871, to Nov. 15, 1871, 0-7-15	43 74	
	1,043 74	1,043 74
32. Charles Durling	150 00	
Interest inventoried	2 19	
Int. to Nov. 15, 1871, 1-0-20	11 08	
	163 27	163 27
		$45,324 19

OBLIGATIONS NOT INVENTORIED, and on which money had been loaned and not received, to wit:

M. M. Drake's note	$ 770 54
John Decker, bond and mortgage	2,190 65
Thomas Kays, note	2,076 27
J. W. Van Blarcom, bond and mortgage by assignment	404 08
James G. Fitts, bond and mortgage	3,835 50
George W. Greer's note	538 21
	$9,815 25

DOUBTFUL OBLIGATIONS, Nov. 15, 1871—those of no value:

A. Roof, bond and mortgage. Bill filed in lifetime of testator to deliver up and cancel for fraud; given for interest in patent brake....	$2,343 36
Owen Hughes, bond and mortgage, second mortgage	507 20
J. W. Ingersoll, bond and mortgage, second mortgage—worth less the face value then. Then supposed to be worth.....	2,000 00
T. Chidister, note.....	7 29
C. Galliger.....	28 99
Other obligations then supposed good, except the then known fact that the testator had been in the practice of taking usury.	
	$4,886 84

LEGACIES NOT PAID Nov. 15, 1871.

Job Cory.....	$12,000 00
Jane Easton.....	5,000 00
Trustees Universalist Congregation of Sparta...	12,000 00
Children of Eliza Roe, $12,000, viz:—	
George Roe.....	4,000 00
Frances Roe.....	4,000 00
Charlotte Roe.....	4,000 00
Katy Roe.....	1,000 00
Charlotte Cory.....	1,000 00
Zophar H. Cory.....	1,000 00
Samuel Cory.....	1,000 00
Martha Easton.....	500 00
Sons of Job Cory, viz: Francis Cory.....	500 00
William Cory.....	500 00
Yeany (Eugene) Cory...	500 00
	$47,000 00

DEBTS sworn in and not paid Nov. 15, 1871:

Rogers & Kays.....	$13 09	
A. J. Rogers.....	522 59	
	535 68	$535 68
Other Debts:		
Samuel Ellet.....	6 50	
John I. Riter.....	26 84	
	33 34	33 34
		$569 02

SUMMARY.

Balance in hands, as above		$42,888 04
To this is to be added obligations not inventoried and not collected, viz:		
J. G. Fitts, bond and mortgage of $3,500, principal and interest	3,835 50	
G. W. Greer's note of $500, principal and int.	538 21	
Also, notes on which money then had been loaned by them, and not collected and charged, viz:		
M. M. Drake, note	770 54	
J. Decker, bond and mortgage of $2,000	2,190 65	
T. Kays, note of $2,000	2,076 27	
J. W. Van Blarcom, bond and mortgage, by assignment	404 08	
	9,815 25	9,815 25
		$52,703 29

Balance in cash and obligations, viz:		
Cash		$7,379 10
Obligations		45,324 19
		$52,703 29

Legacies not paid Nov. 15, 1871	$47,000 00	
Balance	5,703 29	
	$52,703 29	

Debts sworn in, not paid, as above		$535 68
Other debts and expenses		33 34
Expenses, estimated, closing estate		2,000 00
Obligations, doubtful, and of no value, or less value than the face—Schedule No. 22		4,886 84
		$7,455 86

Above balances	$5,703 29	
Deficiency Nov. 15, 1871	1,752 57	
	$7,455 86	

BALANCE SHEET, Nov. 15, 1871.

Dr. Receipts as above		$120,021 33
Cr. Payments as above	$77,132 29	
Balance in hands, as above	42,888 04	
	$120,021 33	

ASSETS.

Balance, per account		$42,888 04
Add obligations not inventoried, and on which money had been loaned and not received		9,815 25
		$52,703 29
Above assets consisted of cash as above	$ 7,379 10	
Obligations as above	45,324 19	
	$52,703 29	

LIABILITIES.

Legacies to pay, as above	$47,000 00
Debts sworn in	535 68
" others	33 34
Costs and expenses, estimated, in settling the estate	2,000 00
Obligations doubtful, and no certain value, and of some value, as above	4,886 84
	$54,455 86

ASSETS.

Cash and obligations, as above	$52,703 29
Deficiency	1,752 57
	$54,455 86

LIABILITIES.

Payments, as above	$77,133 29
Legacies to pay, as above	47,000 00
Debts to pay, as above	535 68
Do. do.	33 34
Expenses estimated	2,000 00
Obligations no value	4,886 84
	$131.589 15

ASSETS.

Receipts, as above	$120,021 33
Obligations, &c., not inventoried, Sched. No	9,815 25
Deficiency, Nov. 15, 1871	1,752 57
	$131,589 15

30. Your orators further show unto your Honor, that the following is a correct statement of the amount and condition of said estate on this first day of May, eighteen hundred and seventy-eight, showing the amount of assets on hand, the amount of the unpaid legacies and liabilities, to wit:

DEBTOR.

Balance as above in statement of account on November fifteenth, eighteen hundred and seventy-one, paragraph No. 29, page 61, to wit:		$42,888 04	
Amount of interest accumulated on obligations transferred to Jane Easton, in payment of her legacy, over inventory and not accounted for		137 40	18 00
Amount of interest accumulated on obligations transferred to Job Cory, in payment of his legacy, over inventory and not accounted for		719 31	435 45
Interest received by Job Cory on investment made by him for his son Francis M., legatee, same paid to him		4 67	
Interest received by Job Cory on investment made by him for his son Wm. L. Cory, legatee, since paid him		129 11	
Jan'y 12, 1878. Received by F. C. Easton of Thomas Kays, in settlement of his account Jan. 12, 1878, and from Nov. 15, 1871, to wit: On bond and mortgage made by P. Longcor:			
Interest	$ 55 26		
Do.	295 91		
	$351 17	351 17	
A. Roof's bond and mortgage foreclosure suit, Cory, Ex. *vs.* Roof:—			
Taxed costs	$123 40		
Interest on costs	10 28		
	$133 68	133 68	
Interest on Roof's note		30	
In suit in Chancery, A. Roof *vs.* D. Cory:—			
Taxed costs	$111 97		
Interest on	9 28		
	$121 25	121 25	

Received by F. C. Easton:—

Nov. 25, 1871. John Decker, on his bond and mortgage, loaned him 1,000 00

Jan'y 3, 1872. Interest on Jesse Dennis, on note. 70 00

Jan'y 26, 1872. John Decker, on his bond and mortgage 100 00

Feb'y 19, 1872. Samuel Ellet, on note,
No. 46 ..... $20 44
Inventory 18 82
$1 62 1 62 1 13

March 1, 1872. Interest, Owen Hughes, on bond and mortgage 35 00

March 27, 1872. John Decker, balance of bond and mortgage loaned him, principal $1,000, interest $124.95 ..... 1,124 95

March 30, 1872. Interest, J. W. Ingersoll, bond and mortgage 280 00

March 30, 1872. Interest, Thos. Gray, on bond and mortgage 70 00

April 1, 1872. Int., Salmon Van Deren, on note. 81 01

" 29, " Int., Jacob Couse, on note 70 00

" 29 " Int., J. A. & J. J. Coss, on note .. 125 00

July 8, 1872. Interest, F. Lacey on J. E. Frick's bond and mortgage 30 45

Dec. 3, 1872. T. Kays, on his note, interest $223.22, principal $276.78 ..... 500 00

March 6, 1873. Interest, Samuel Hammell, note No. 43:
Received $32 07
Inventoried 26 17
$5 90 5 90 1 17

April 1, 1873. Interest, S. Van Deren, on note. 81 00

" 1, " Interest C. H. M. Angle, on bond and mortgage on inventory:—
Received $56 00
Inventoried 14 00
$42 00 42 00 14 00

April 1, 1873. Interest, Jesse Dennis' note 70 00

April 1, 1873. M. M. Drake, on note loaned to him, interest $103 37
Principal 138 38
$241 75 241 75

New note $600, for balance.

Oct. 1, 1873. G. W. Greer, on his note, note in T. Kays' hands at inventory, not before charged to Executors:—			
Interest	$117 00		
Principal	283 00		
	$400 00	400 00	
Took new note for balance Oct. 1, 1873, for $190.37, and again a new note April 1, 1875, for principal and interest $217. Hold it yet.			
April 1, 1875. Interest, J. Utter, on bond and mortgage		70 00	
April 11, 1873. Interest, Isaac Mattison, on his note		71 94	
April 29, 1873. Interest, J. W. Ingersoll, bond and mortgage		280 00	
April 29, 1873. Interest, J. Couse's note		70 00	
" 15, " Interest, Jos. Bonta, on		84 00	
June 11, " Interest, J. Couse's note		70 00	
Nov. 6, " Interest, Wm. Pinkney, on his note, over inventory		98 80	87
April 15, 1874. Interest, Jos. Bonta, bond and mortgage		42 00	
June 27, 1874. Interest, T. Gray, bond and mortgage		140 00	
Jan'y 1, 1875. Interest, T. Gray, bond and mortgage, $55.38		55 38	
Feb'y 12, 1876. Interest, Charles Durling:—			
Received	$214 00		
Less inventory	152 19		
	$61 81	61 81	2 19
March 20, 1877. On T. Kays' note, interest $578.65, principal $61 76		640 41	
March 20, 1877. Interest on J. Bonta's bond and mortgage:—			
Received	$723 00		
Principal	600 00		
	$123 00	123 00	
Nov. 1, 1877. On claim *vs.* E. Temple, not inventoried, note $50, of I. J. Lavey		11 00	

Dec. 15, 1877. Interest on C. Brown's bond and mortgage of A. Willis, viz :—		
June 18, 1873	$100 00	
May 24, 1874	100 00	
Nov. 12, 1875	150 00	
March 20, 1877, (his account April 1, 1877)	130 00	
Sept. 17, 1877	200 00	
	$680 00	
Of this interest	534 84	534 84
On principal	$145 16	
Interest on Henry Lozier's bond and mortgage, No. 23, April 1, 1872, his account March 30, 1872	$50 00	
Feb'y 12, 1874, his acc't April 1, 1874	54 20	
	$104 20	
Less inventoried interest	33 00	33 00
	$ 71 20	71 20
Dec. 15, 1877. Do. on interest		50 00
March 1, 1873. Interest received on Jos. E. Frick's bond and mortgage :—		
F. C. E. received	$100 00	
Interest	20 30	20 30
On principal	79 70	
May 31, 1873. His account June 1, 1873, do	$100 00	
Interest	6 24	6 24
On principal	93 76	
Sept. 7, 1874. Received	230 00	
Interest	23 19	23 19
Principal	206 81	
Received by Job Cory :—		
Dec. 12, 1871. On James G. Fitts' bond and mortgage, not inventoried, in T. Kays' hands		2,354 52
Feb'y 12, 1872. On J. G. Fitts' bond and mortgage of $3,500, balance, to wit:		1,517 50
Jan'y 15, 1872. Received in payment of J. W. Van Blarcom's bond and mortgage, assigned to Executors by Sarah Van Blarcom		419 30
Principal $404.08, interest $15.22.		

Feb'y 22, 1872. Received by George B. Beatty, interest Mahlon Goble bond and mortgage..		124 22	
April 1, 1872. Interest Isaac Mattison, note.....		70 00	
April 2, 1872. Interest J. J. Utter, bond and mortgage of Geo Rose.....		70 00	
Nov. 17, 1871. Interest on J. Riter and J. H. Shuman's note:—			
Received.....	$84 30		
Inventoried	82 66		
	$1 64	1 64	7 66
On T. Kays' note, in settlement of T. Kays' acc't.		270 47	
Jan'y 12, 1878. D. Woodruff, on note in his hands, made by N Paterson and T. Anderson, suits on it, usury pleaded—collected on same by Woodruff $125, not received by accountants—Woodruff having offset for whole costs and services in said suits and other matters, per Woodruff's account and receipt. Error in said account stated of $100.			
Received from T. Kays, per his account, following amounts:—			
Jan'y 18, 1878. Of Alfred Roof, on his bond and mortgage—on new one taken $1,056.78, of principal of new mortgage $1,000, interest $56.78, to be charged here with interest simply.....		56 78	
Jan'y 26, 1878. Of Henry Lozier, on bond and mortgage assigned to D. Lozier, principal $297.74, interest $29.67.....		29 67	
On Salmon Van Deren's note $1,067.31—$90 less than principal, the usury proved to have been taken, $92 12; of this by H. N. Kinney's note $96.20, and D. Ammerman's note of $140; Van Deren's note inventoried at principal $1,157.31, interest $47.25—$1,204.56. Deficiency $137.25. See credit side.			
April 1, 1878. Of Oscar Northrup, on sale of J. W. Ingersoll's farm, in cash $300.....		300 00	
Balance by his note, at 6 mos., for $300, and his assumption on interest on principal mortgage to C. Roe, due April 1, 1878, to wit: $259.98.			

April 27, 1878.	On C. Brown's bond and mortgage, $190; of this interest, $49.63. Interest,	49 63
May 1, 1878.	On T. Kays' note of January 12, 1878, of principal, $593.64; interest, $31.60,	625 24
	Received by Job Cory, from J. W. Ingersoll's farm, to wit:	
March 9, 1875.	Cash for corn of W. H. Roe....	63 78
	Cash, J. B. Huston, for buckwheat.....	25 60
April 25, 1875.	Received of Lord, tenant, proceeds of hay sold.....	12 50
	Received of Lord, tenant, by his paying taxes.....	47 30
March 31, 1875.	Received proceeds of calves sold.....	8 34
Oct. 29, 1875.	Received of tenant.....	2 62
	Received of tenant, sale of products.....	22 50
May 4, 1875.	Rec'd of tenant, sale of products.	17 00
Dec. 1, 1875.	Do. do. do.	20 00
	Do. 9 bush. Buckwheat, @ 70c.	6 30
	Do. 67 bush. Oats, @ 40c.....	27 00
Jan. 7, 1877.	Rec'd of tenant, sale of products.	15 00
	Do. do. do.	75
	Do. do. rye	43 28
	Do. do. corn	33 42
	Do. do. sale of products.	6 93
Oct. 14, 1877.	Do. do. do.	3 00
June 4, 1877.	Do. do. do.	5 00
	Received taxes paid by tenant.....	66 86
Jan. 14, 1878.	Received of tenant, sale of calf..	13 80
April 9, 1878.	Sale calf, do. Allen.....	12 00
	Sale two cows, George Roe.....	75 00
	Sale two cows, Lord.....	55 00
	Sale 20 bushels rye, @ 56c.....	11 20
	Sale 50 bushets oats, @ 30c.....	15 00
	Sale 1117 lbs. corn ears @ 70c. per 100 lbs..	8 24
	Sale one calf, O. Northrup.....	10 00
		$57.850 81

CREDIT.

Pray allowance for amount of Owen Hughes' bond and mortgage—mortgaged premises sold on prior mortgage, in suit of Scott *vs.* Hughes, and this mortgage not reached. Bond not collectible. Principal.....		$500 00	
Pray allowance for deficiency on Alfred Roof's bond and mortgage. In litigation at time of testator's death—Roof *vs.* Cory—Roof having filed a bill to have said bond & mortgage declared void and delivered up to be canceled; said mortgage having been foreclosed—D. Cory's Ex'rs *vs.* Roof, and partial defence sustained by Roof.			
Inventoried	$2,193 09		
Received on it in T. Kays' account, outside of costs and disbursements, and including interest received on it—prin. and interest..	841 63		
	$1,351 46	1,351 46	160 69
N. B.—Above $841.63 received in new bond and mortgage of A. Roof, of March —, 1877, for the sum of $1,000.			
Pray allowance on bond and mortgage made by J. W. Ingersoll, foreclosed and premises bought in for the estate by these accountants, principal sum—the interest inventoried having been received.....		4,000 00	
Pray allowance for the amount of principal of note made by Jacob Couse and John Snyder, prosecuted, verdict for defendant; not collectible—interest inventoried having been received. Principal.....		1,000 00	
Pray allowance for payments of following legacies, to wit:			
Dec. 5, 1871. Jane Easton, by obligations and cash, as heretofore stated.....		5 000 00	
Dec. 5, 1871. Lotty B. Boss, formerly Lotty B. Cory, as hereinbefore stated.....		1,000 00	
Dec. 5, 1871. Martha J. Easton, in cash.....		500 00	
Feb. 5, 1872. Zophar H. Cory, in cash, principal.....	$1,000 00		
Interest from Dec. 5, 1871, 0–2–0.	11 66		
	1,011 66	1,011 66	

April 11, 1873. George Roe, in cash, principal	4,000 00	
Interest from Dec. 5, 1871, 1-4-6.	378 00	
	4,378 00	4,378 00
May 18, 1872. Job Cory, in obligations and cash, as hereinbefore stated, principal	12 000 00	
Interest from Dec. 5, 1871	388 57	
	12,388 57	12,388 57
March 21, 1877. Frank Roe, in part payment	723 00	
April 21, 1877	1,100 00	
	1,823 00	1,823 00
March 27, 1872. Samuel Cory, in cash, principal	1,000 00	
Interest from Dec. 5, 1871, 0-3-22	21 70	
	1,021 70	1,021 70
Jan'y 24, 1872. Francis M. Cory, son of Job Cory, principal	500 00	
Interest from Dec. 5, 1871	4 67	
	504 67	504 67
April 14, 1877. William L. Cory, son of Job, in cash, principal	500 00	
Interest from Dec. 5, 1871	129 11	
	629 11	629 11
Jan'y 12, 1878. Paid Thomas Kays, per settlement of his account Jan. 12, 1878, and from Nov. 15, 1871, and not before credited to these accountants, in following suits, to wit:		
Oct. 27, 1877. Cory's Ex'rs *vs.* Temple, services.		5 00
Cory's Ex'rs *vs.* Roof—		
Services	180 00	
Costs	123 40	
Disbursements	33 41	
	336 81	336 81
Cory's Ex'rs *sv.* Puder & Lantz—		
Services	15 00	
Costs	45 02	
Disbursements	4 00	
	64 02	64 02

Roof *vs.* D. Cory—		
Services	270 00	
Costs	111 97	
Disb. and interest	115 56	
	497 53	497 53
The Trustees Cory Universalist Society of Sparta *vs.* D. Cory's Ex'rs—		
Services	645 00	
Costs	79 52	
Disbursements	89 23	
	813 75	813 75
Cory's Ex'rs, by F. Roe, *vs.* John Snyder's Administrators—		
Services		80 00
Scott *vs.* Hughes—		
Services		20 00
Cory's Ex'rs *vs.* J. W. Ingersoll—		
Services	95 00	
Costs	118 73	
Disbursements	112 92	
	326 65	326 65
Cory's Ex'rs *vs.* Blanchard—		
Services	60 00	
Costs	46 05	
Disbursements	12 50	
	118 55	118 55
Cory's Ex'rs *vs.* Roe—		
Services	30 00	
Costs	19 73	
	49 73	49 73
July 28, 1876. Interest to Charles Roe, by Thos. Kays, on previous mortgage on J. W. Ingersoll's premises		259 98
Nov. 21, 1874. Insurance do		7 50
Dec. 31, 1877. Insurance do		7 50
D. Cory's Ex'rs, generally—		
Services	257 50	
Disbursements	15 55	
	273 05	273 05
Feb'y 17, 1872. Rogers & Kays' acc't, receipt		13 09
A. J. Rogers' acc't, receipt		522 59

PAYMENTS BY F. C. EASTON:

Feb'y 5, 1872.	Stamp on deed	2 00
Feb. 19, 1872.	Samuel Ellet, account	6 50
Feb. 22, 1873.	Tax	216 82
April 1, 1873.	Expenses to George Greer's	50
Dec. 16, 1873.	Tax	239 20
Jan. 14, 1874.	Canceling mortgage	25
March 2, 1875.	Tax	179 93
March 2, 1875.	Cow for Ingersoll farm	70 00
Nov. 12, 1875.	Tax	152 25
April 1, 1876.	Charles Roe, interest on prior mortgage on J. W. Ingersoll's farm, accrued at said sale	575 83
April 1, 1877.	Tax on Brown mortgage	9 96
April 29, 1877.	Tax	90 54
Dec. 20, 1877.	Tax	64 80
Jan. 11, 1878.	Cash—expenses	20 00

PAYMENTS BY JOB CORY:

March 2, 1875.	Cow for J. W. Ingersoll farm	70 00
Aug. 15, 1875.	Cost of new barn on J. W. Ingersoll farm—old one burned down, struck by lightning	1,067 61
March 10, 1874.	Loaned C. V. Cory, on his note	600 00
Jan. 11, 1878.	Cash—expenses	10 00

PAYMENTS BY GEORGE B. BEATTY:

July 5, 1872.	John J. Riker	26 84
Dec. 20, 1874.	I. N. Morris, tax on J. W. Ingersoll farm	47 52
April 9, 1875.	Decker & Harden	12 39
Sept. 23, 1875.	T. G. Bunnell, advertising	2 00
Aug. 14, 1875.	Dr. J. B. Boss, physician's bill against testator, $45.50—paid by endorsement on Boss' notes, for which allowance is hereinbefore prayed; no cash	0 00
April 10, 1875.	Two cows for J. W. Ingersoll farm	120 00
Sept., 1875.	Cash—expenses to Newton in suits *vs.* Blanchard	6 80
Jan. 11, 1878.	Cash—expenses	10 00

PAYMENTS BY J. L. MUNSON:

	Cash—expenses of J. L. Munson	5 00

Jan. 12, 1878. C. Durling's note, error in inventory	6 70
May 1, 1878. Paid T. Kays for his bill and receipt for services, costs and disbursements since Jan'y 12, 1878	914 73
Per T. Kays, Isaac Durling, tax on A. Roof's bond and mortgage, March 15, 1878	9 37
Per T. Kays, to A. Q. Keasbey, on decree in favor of The Trustees of the Cory Universalist Society of Sparta, per order of the Chancellor, March 15, 1878	500 00
Per. T. Kays, Van Blarcom & Cochran; costs due James S. Blanchard, in suit, Sussex Circuit Court, April 1, 1878	31 82
Per T. Kays, deposit check with Clerk of Chancery, on appeal of case, *ads.* The Trustees of the Cory Universalist Society of Sparta, to the Court of Errors and Appeals, April 8, 1878	100 00
Per T. Kays, to A. Q. Keasbey, on said decree and order, April 9, 1878	1,000 00
Per T. Kays, to A. Q. Keasbey, on said decree and order	1,500 00
Per T. Kays, H. C. Pitney, for legal services, per bill	225 00
Per T. Kays, to C. J. Roe, legal services, costs and disbursements	124 55
Per Job Cory, on account of J. W. Ingersoll farm:	
April, 1875. Tax of 1874	17 50
2 bushels clover seed	13 00
2 bushel timothy seed	7 00
Dec. 20, 1875. Tax, 1875	47 30
April 1, 1876. Two bushels timothy seed	7 00
Sept. 1, 1876. For two bushels timothy seed	7 00
Dec. 1876. Tax, (road tax worked out by tenant)	51 40
April 1, 1877. C. Roe, interest on prior mortgage,	259 98
Paid tax, (road tax worked out by tenant)	66 86
May 1, 1878. Pray allowance on note, made by Salmon Van Deren and others; loss from inventory, besides interest	137 25
Commissions on $10,255.07 at 2 per cent	205 10
	47,342 22

By F. C. Easton:		
March 18. Cash expenses to Newton	60	
March 28, 1878. Postage, and acknowledgment of deed to O. Northrup	59	
May 1, 1878. Paid tax on C. Brown's bond and mortgage	10 35	
	47,353 76	
Balance in your orators' hands, as above, in cash and obligations, viz	10,497 05	
	$57,850 81	

Summary.

Balance in hands, as above		$10,497 05
To which add notes for money loaned and have not been charged with, in inventory or otherwise:		
C. V. Cory, note, principal and interest	$673 83	
O. Northrup, note, principal and interest	301 75	
H. Kinney, note	95 77	
D. Ammerman, note	139 68	
T. Kays, note	891 67	
	2,102 70	2,102 70
		$12,599 75

Being balance in hand in cash and obligations, due and soon to grow due, $12,599.75.

Not included in above, accountants hold two notes, uncollectible, to wit:

G. W. Greer's note, principal and interest, May 1, 1878	263 84
M. M. Drake's note, principal and interest, May 1, 1878	813 50
	$1,077 34

Only other known assets are the amounts that will be due from said Frank C. Easton, charge upon devise and bequest to him, to wit: $3,000, and interest thereon, from August 6, 1876, $364.58; $3,364.58, payable August 6, 1881.

BALANCE SHEET.

LIABILITIES:

Due legatees, as hereafter stated, May 1, 1878....		$26,530 55
Costs and expenses of closing estate, estimated, as hereafter stated.....		1,500 00
		$28,030 55

ASSETS:

Balance in accountants' hands, as above, in cash and obligations.....	$12,599 75	
Deficiency in paying all legacies in full, May 1, 1878.....	15,430 80	
	$28,030 55	

Leaving a deficiency in paying all the legacies in full, May 1, 1878, of $12,066.22, if said charge against said F. C. Easton were due and payable, and paid.

Included in the above are the following obligations, good, and believed to be good and collectible, to wit:

Cornelia Brown, bond and mortgage, balance....	$1,020 55
Joseph E. Fricke, bond and mortgage, balance..	68 70
Charles V. Cory, note, principal $600, interest to May 1, 1878, $73 83.....	673 83
Oscar Northrup, note, proceeds of sale of J. W. Ingersoll farm, $300; interest from April 1 to May 1, $1.75.....	301 75
H. N. Kinney, note, $96.02, Feb. 20, 1878, at 7 months, 3 months without interest; discount 43c., $95.77.....	95 77
David Ammerman, note, March 9, 1878, 2 months, $140, discount 32c.....	139 68
Last two notes taken in payment of S. VanDeren note.	
Thomas Kays, note on call, May 1, 1878.....	891 67
	$3,191 95

The following are the amounts due legatees May 1, 1878:	
Frank Roe, balance	$4,010 22
Mattie Roe	5,833 22
Katy Roe	1,458 30
Eugene Cory	729 15
	$12,030 89
The Trustees of The Cory Universalist Society of Sparta	14,499 66
	$26,530 55
Costs and expenses of closing Estate, estimated	1,500 00
	$28.030 00

31. That Martha Cory, widow of said David Cory, departed this life on the sixth day of August, eighteen hundred and seventy-six.

32. That Francis C. Easton, (one of your orators, devisee and legatee) has never made any charge against said estate for any labor or services rendered to or for said testator in his life-time, or the life-time of said testator's wife, and makes none.

33. That Francis C. Easton, one of your orators and said devisee and legatee, after the death of Martha Cory, wife of said testator, took possession of said stock, blacksmith tools, and movable property, so bequeathed to said Martha Cory during her natural life, to wit, on the sixth day of August, eighteen hundred and seventy-six, and still holds possession thereof by virtue of said bequest to said Francis C. Easton.

34. That the said Francis C. Easton, (one of your orators) has not paid the sum of three thousand dollars, nor fifteen hundred dollars, part thereof, nor the interest thereon, mentioned in the sixth paragraph of said will.

35. That Mattie C. Roe, grandchild of testator, daughter of Eliza Roe, is still living, but has not arrived at the age of twenty-one years.

36. That no guardian for said George Roe, Francis Roe or Charlotte Roe, or for Mattie C. Roe, have ever been appointed, to the knowledge of your orators.

37. That said legatee, Katy Roe, is still living, but has not arrived at the age of twenty-one years—is now, as your orators are informed, about ten years of age.

38. That the legatee, Yearny Cory, whose true name is Eugene Cory, son of Job Cory, has had no guardian appointed for him, and is still an infant of the age of twenty years.

39. That your orators sold at public sale the wood lot containing about five acres, mentioned in paragraph twenty in said will, and the proceeds thereof is accounted for above.

40. That the legacies paid as aforesaid by transferring to the legatees notes, bonds and mortgages, were paid by rating said obligations, said payments, at their full face value, together with all accrued interest, regardless of their actual market or intrinsic value.

41. That the said David Cory left him surviving Martha Cory, his widow, Job Cory his son, Charles V. Cory his son, Martha Morrow his daughter, Thomas D. Cory his son, Charlotte Cory, Zophar Cory and Samuel Cory, grandchildren of said testator, and sons and daughters of his deceased son Samuel Cory, George Roe, Francis Roe and Mattie C. Roe, grandchildren of testator, and sons and daughters of testator's deceased daughter Eliza Roe, wife of William H. Roe, and Jane Easton, daughter of testator, Caty Roe granddaughter of testator and daughter of the testator's deceased daughter Mary Roe, the heirs at law of said testator.

42. That the said Charlotte Cory, after the death of said testator, intermarried with Joseph C. Boss. That she departed this life on or about the first day of January, eighteen hundred and seventy-seven, having first made and published her last will and testament, bearing date February, eighteen hundred and seventy-six, therein appointing Frank C. Easton, one of your orators, sole executor, and therein devising and bequeathing her estate to her husband, Joseph C. Boss, and her children, Arthur

Boss, Martha Elizabeth Boss, Thomas C. Boss, and Edward C Boss.

That said Arthur, Martha Elizabeth, Thomas C. and Edward C., were her only children and heirs at law.

That said Frank C. Easton refused to accept said trust, and filed his renunciation of said executorship in the Surrogate's office of the county of Sussex, (the county in which said Charlotte resided and died) on the eighteenth day of April, eighteen hundred and seventy-seven.

That said will has never been admitted to probate.

That no letters of administration, with the will annexed or otherwise, have ever been granted to any one.

43. That the testator had but three grandchildren, children of his deceased daughter Eliza Roe, at the date of said will, or at his decease. That the proper names of said grandchildren are George Roe, Frank Roe, and Mattie C. Roe. That said testator had no grandchildren, children of said Eliza Roe, by the precise name of Francis Roe, nor Charlotty Roe, as mentioned in paragraph sixteen of said will.

44. That Job Cory, son of testator, had at date of said will and at the death of said testator, but three sons, whose proper names were Francis M. Cory, William L. Cory and Eugene Cory. That he had none by precise names of Francis, William and Yearny, as stated in paragraph nineteen in said will.

45. That one James S. Blanchard became the owner of said James W. Ingersoll's farm, on or about the first of April, eighteen hundred and seventy-three, and during the winter of eighteen hundred and seventy-three and eighteen hundred and seventy-four, he began to commit waste by cutting down all the timber on said premises. That your orators on February tenth, eighteen hundred and seventy-four, commenced an action of foreclosure on said J. W. Ingersoll bond and mortgage, and procured an injunction against said Blanchard. That said Blanchard vacated said premises on or about April first, eighteen hundred and seventy-four. That your orators took possession thereof as such executors, and made a contract with one Edwin Lord to work said premises on shares. That your orators made an effort by suit to hold the

growing crops thereon. That a sale was had under said foreclosure proceedings, on or about September twenty-eight, eighteen hundred and seventy-four. That said premises were bought in by your orators, in the name of your orators as such executors, and in the interest of said estate. That the barn on said premises was struck by lightning after said sale and burned, and your orators, in order to have any use of said premises, were forced to rebuild the same. That there was a prior mortgage on said premises owned by Mrs. Charles Roe, for the principal sum of three thousand seven hundred and fourteen dollars. That said Blanchard had allowed a large amount of interest to accumulate upon said mortgage, and which was unpaid at date of said sale. That your orators tried to dispose of said premises from year to year, but failed to get what they then believed to be a reasonable offer for the same. That your orators could make no other or better arrangement than to keep said Lord on said premises, on the terms aforesaid. That lands continued to depreciate in value in this county. That your orators again offered said premises for sale at public vendue, on the eleventh day of February, eighteen hundred and seventy-eight, and could get only a bid of one hundred dollars over and above the incumbrance. That said sale was adjourned for one week, to February eighteenth, eighteen hundred and seventy-eight. That Oscar Northrup, upon the day last aforesaid, bid the sum of six hundred dollars over and above said incumbrance, to wit, said mortgage; and the same being the highest bid that could be obtained, and said premises having been a constant loss to said estate, the same were struck off to said Northrup, and your orators on or about April first, eighteen hundred and seventy-eight, made a deed to said Northrup for said premises, said Northrup complying with said conditions of sale by paying in cash three hundred dollars, and giving his note with approved security for the balance, three hundred dollars, payable at six months with interest, as appears by above account.

46. That your orators did not proceed immediately to the collection of all of said obligations so inventoried, from the fact that by the express directions of said will, certain of said legacies were to be paid by transferring to said legatees such of said notes, bonds and mortgages at the respective value at the time.

That the notes, bonds and mortgages, excepting the bond and mortgage so made by Alfred Roof and Owen Hughes, and certain notes for which allowance is prayed for, were supposed to be good, and they were left invested for the benefit of the estate, so as to increase the estate by the accumulation of interest, and because said unpaid legatees were infants, (except the complainants,) and their legacies were not to be paid to them until they arrived at the age of twenty-one years; in the mean time the same were to remain in your orators' hands, and kept at interest or paid to guardians appointed for that purpose; there being doubts, also, suggested whether your orators could safely pay said legacies to any guardian.

47. That since said assets came to your orators' hands, there has been great depreciation and shrinkage in the market value of all kinds of property, both real and personal, and in securities of all kinds. That said depreciations have continued up to the present time.

That in many cases, after letting said obligations remain so on interest, and the interest paid regularly, in the end when payment was demanded, defences of usury and other defences were interposed by the makers thereof, causing litigations and expense, and in many cases total loss.

That the shrinkage, loss and depreciation of said estate, as nearly as your orators can estimate, has been over $19,000, to wit:		
Owen Hughes, bond and mortgage, principal...	$500 00	
Loss of interest from — to Jan. 10, 1878, $150 50		
57 36		
207 86	207 86	
	707 86	707 86
A. Roof, bond and mortgage, loss on principal...	1,351 46	
Loss of interest as inventoried.....	160 09	
Loss on $2,033, Oct. 26, 1871, to March 26, 1877, 6–5–0.....	913 16	
Loss of interest on principal sum of $1,351.46, from March 26, 1877, to Jan'y 10, 1878, 0–9–14.....	74 63	
	2,499 34	2,499 34

J. W. Ingersoll, bond and mortgage, prin., $4,000.		
Loss of interest from April 9, 1873, to Jan'y 10, 1878, on the $4,000, 4–9–1	1,330 77	
Loss of principal $4,000 00		
Less value of farm, valued Jan. 10, 1878, 2,000 00		
2,000 00	2,000 00	
	3,330 77	3,330 77
N. B.—Cost of barn and expenses further on.		
Jacob Couse and John Snyder, note, principal	1,000 00	
Interest from —— to Jan. 10, 1878 226 97		
131 83		
358 80	358 80	
	1,358 80	1,358 80
Z. H. Cory, interest on legacy		11 66
George Roe, " "		378 00
Job Cory, " "		388 57
Samuel Cory, " "		21 70
Francis Cory, " "		4 67
W. L. Cory, " "		129 11
Paid Thos. Kays, services, costs, disbursements—		
Cory's Ex'rs *vs.* Temple	5 00	
Cory's Ex'rs *vs.* Roof	336 81	
Cory's Ex'rs *vs.* Puder & Lantz	64 02	
Roof *vs.* Cory	497 53	
T. C. U. S. *vs.* Cory's Ex'rs	813 75	
vs. Snyder's administrators	80 00	
Scott *vs.* Hughes	20 00	
Cory's Ex'rs *vs.* Ingersoll	326 65	
	2,143 76	2,143 76
Cory's Ex'rs *vs.* Blanchard	118 55	
Cory's Ex'rs *vs.* Roe	49 73	
Generally	273 05	
	441 33	441 33
Interest, C. Roe, J. W. Ingersoll farm		259 98
Insurance, do. do.		7 50
Insurance		7 50
Roges & Kays' account, sworn in		13 09
A. J. Rogers' account, sworn in		522 59
Debts, taxes, and expenses paid by F. C. Easton,	2 00	
	6 50	
Tax	216 82	
	50	

Tax	239 20	
	25	
Tax	179 93	
Cow died, (J. C.)	70 00	
Tax	152 25	
C. Roe, interest on Ingersoll farm	575 83	
Tax	9 96	
Tax	90 54	
Tax	64 80	
	20 00	
	1,628 58	1,628 58
Job Cory, paid by:		
Cow, depreciation, $70	40 00	
Cost of new barn on J. W. Ingersoll farm	1,067 61	
Cash, expenses	10 00	
	1,117 61	1,117 61
George B. Beatty, paid by	26 84	
Tax	47 52	
	12 39	
	2 00	
Cow, less	60 00	
	6 80	
	10 00	
	165 55	165 55
J. L. Munson, expenses		5 00
Commissions		189 83
S. Van Deren's note for $1,157.31; loss of interest on, from April 1, 1873, to January 10, 1878, 4-9-9	386 81	
Loss on principal	157 31	
	544 12	544 12
George W. Greer's note, principal and interest		259 15
M. M. Drake's note, principal and interest		800 55
Additional loss on J. W. Ingersoll farm, by the sale thereof		1,400 00
Error, C. Durling's note		6 70
Attorney and counsel services, costs and disbursements		914 73
Taxed costs		31 82
Deposit in Court		100 00
Attorney and counsel fees and disbursements		225 00
Do. do. do.		124 55
		$19,739 42

48. That the receipts, payments, and disbursements of said estate has been individually by your orators, and as between themselves, as follows, to wit:

Receipts, payments, and disbursements, by Frank C. Easton:

RECEIPTS.	Whole Receipts.	Interest Inventoried.	Interest actually received
1870. Nov. 2. Theo. Harehouse, No. —	$100 00	$280 00	$100 00
Nov. 2. H. Kinney, note, interest.....	2 75	11	45
Nov. 26. C. St. John.....	598 69		
Nov. 27. S. D. Woodruff...	500 00		
Dec. 17. James H. Bowman,	450 00		
Dec. 19. Theodore Harehouse, interest.....	52 00		52 00
1871. March 25. Collins Sandford, note, No. —	107 00	7 00	7 00
March 30. M. Sandford, B. and M., No. —	1,337 50	51 04	87 50
March 31. Peter Longcor, B. and M., No. —, interest..	70 00	40 83	70 00
March 31. Henry Whitaker, B. and M., No. —	1,070 00	122 50	70 00
March 31. J. S. Johnson...	738 38		
April 1. Jacob Shimer.....	140 00	81 61	140 00
April 4. J. and M. Vankirk, interest	70 00	40 83	70 00
April 4. J. Keef.....	105 00	61 25	105 00
April 5. L. D. Rosenkrans, bond and mortgage.....	140 00	81 61	140 00
April 15. J. Bonta, bond and mortgage.....	42 00	22 75	42 00
April 21. B. Williams, bond and mortgage.....	401 08	332 50	229 08
April 22. H. R. Ford.....	2,358 22	83 41	158 22
April 27. J. & M. Vankirk.	800 00		
May 22. S. B. Sprague.....	435 00		35 00
May 22. T. Gray.....	70 00	40 83	70 00
May 25. J. J. Utter.....	70 00	40 83	70 00
May 31. Asa Carr, new bond and mortgage.....	210 00		210 00
July 3. J. A. Coss.....		32 01	
July 3. J. A. Coss.....		17 50	

		Whole Receipts.	Interest Inventoried.	Interest actually received	
1871.	July 3. J. A. Coss.....	124 89	23 32	124 89	187
	July 7. J. E. Frick.....	30 45	10 50	30 45	
	Aug. 9. James Iliff.....	84 00	49 00	84 00	
	Aug. 9. S. Van Deren.....	81 01	47 25	81 01	
	Aug. 9. S. Van Deren.....	42 00	21 00	42 00	
	Sept 1. Thomas Kays.....	2,000 00			
	Sept. 29. J. & M. Vankirk.	211 66		11 66	
	Nov. 10. Thomas Kays....	1,900 00			
	Nov. 10. C. Brown, bond & mortgage of A. Willis...	250 00			
	April 1. B. Williams, for 3 cows and interest.....	128 40		8 40	1874
	June 5. J. W. Longcor, J. Easton	1,392 33	127 45	135 86	
	Nov. 25. John Decker, bond and mortgage.....	1,000 00			
1872.	Jan. 3. J. Dennis, N.....	70 00	70 00		
	Jan. 26. John Decker.....	100 00			
	Feb. 12. Job Cory.....	200 00			1875
	Feb. 19. Sam. Ellet, N.....	20 44		2 75	
	March 1. Owen Hughes....	35 00		35 00	
	March 27. John Decker...	1,124 95		124 95	1876
	March 30. J. W. Ingersoll..	280 00		280 00	1877
	March 30. Thomas Gray...	70 00		70 00	
	March 30. H. Lozier.....	50 00			
	April 1. S. Van Deren.....	81 01		81 01	
	April 29. Jacob Couse.....	70 00		70 00	
	April 29. J. A. Coss.....	125 00		125 00	
	July 8. Jos. E. Frick—F. Lacy	30 45			
	Dec. 3. T. Kays, on his note,	500 00			
1873.	Feb. 13. Wm. Pinkney....	225 00			1878
	March 1. Jos. E Frick, bond and mortgage, Lacy.....	100 00		7 07	
	March 6. Sam. Hamell, N. 43	32 07		81 00	
	April 1. S. Van Deren.....	81 00			1874
	April 1. Jacob Couse.....	1,000 00		56 00	1877
	April 1. C. H. M. Angle...	456 00	14 00	103 37	
	April 1. M. M. Drake.....	241 75			
	April 1. G. W. Greer.....	400 00		70 00	
	April 1. J. Utter, B. & M..	1,070 00		70 00	
	April 1. Jesse Dennis, M...	1,070 00			

		Whole Receipts.	Interest Inventoried.	Interest actually received
1873.	April 11. Isaac Mattison, N. 12....	1,071 94		71 94
	April 29. J. W. Ingersoll..	280 00		280 00
	April 29. Jacob Couse, N..	70 00		70 00
	April 15. Joseph Bonta....	84 00		84 00
	June 1. Jos. E. Frick—F. Lacy	100 00		
	June 11. Jacob Couse, N...	70 00		70 00
	June 18. C. Brown, bond & mortgage, A. Willis.....	100 00		
	Nov. 6. Wm. Pinkney.....	300 00	87	
1874.	April 1. H. Lozier.....	54 20		54 20
	April 15. J. Bonta.....	42 00		42 00
	May 20. C. Brown, bond & mortgage, A. Willis.....	100 00		
	June 27. Thomas Gray....	140 00		140 60
	Aug. 16. Do.	500 00		
	Dec. 1. W. Pinkney.....	52 50		
1875.	Jan. 1. Thomas Gray.....	555 38		55 38
	Nov. 12. C. Brown, bond & mortgage, A. Willis.....	150 00		
1876.	Feb. 12. C. Durling, N....	220 70	2 19	70 70
1877.	March 20. T. Kays, N.....	640 41		
	March 20 J. Bonta, bond and mortgage.....	723 00		123 00
	April 1. C. Brown, bond & mortgage, A. Willis.....	130 00		
	June 16. Wm. Pinkney, bal.	22 17		22 17
	Aug. 29. T. Kays, check...	80 64		
	Nov. 1. E. W. Temple, note, div. 22-100, J. J. Lacy...	11 00		
	Dec. 15. H. Lozier.....	50 00		
1878.	Jan. 12. Thos. Kays, check, June 10, 1871, Sheriff's execution fees, Cory *vs.* Longcor.....	82 75		
1874.	Sept. 7. J. E. Frick, Lacy..	230 00		
1877.	Sept. 17. C. Brown, bond & mortgage, Willis, 100, 100	200 00		
		$30,605 71	$1,632 19	$4,504 06

CR. PAYMENTS.

1870.	Nov. 26.	Job Cory, C. V. C.	$500 00	
	Nov. 27.	Do.	500 00	
			1,000 00	1,000 00
	Nov. 27.	B. Bradbury		12 50
	Nov. 27.	J. H. Timbrel		6 51
	Nov. 27.	Z. H. Goble		10 00
	Nov. 27.	J. W. Cooper		40 00
	Nov. 29.	Rec'd mortgage	5 25	
		Clerk's certificate	55	
		Surrogate's certificate	1 10	
			6 90	6 90
1871.	March 25.	Acknowledgment of deed		50
	March 28.	Postage and paper		1 00
	March 30.	E. Lyon		214 50
	March 31.	M. M. Drake		738 38
	April 3.	J. Decker, loan		2,100 00
	April 27.	W. W. Woodward		7 75
	April 27.	C. S. Davison, tombstone		130 00
	April 29.	N. J. Herald		1 25
	April 29.	T. Kays, L		2,000 00
	June 7.	Christian Leader		3 00
	July 17.	Kays & Titman		1 90
	July 17.	J. L. Decker		6 77
	July 20.	W. Earl		2 00
	Aug. 15.	E. Kincade		466 50
	Aug. 16.	J. Morrow		99 00
	Aug. 16.	M. Morrow		1,969 22
	Aug. 26.	T. D. Cory		36 81
	Oct. 23.	Job Cory		500 00
	Oct. 27.	M. O. Easton		20 00
	Nov. 1.	Do.		500 00
	Nov. 10.	C. V. Cory		1,587 38
	Nov. 10.	Protest fees		1 83
	Nov. 10.	Cash, expenses		15 00
	Nov. 10.	C. V. Cory		308 35
		Tax		722 50
		Commissions, share, $900		865 00
		Payments to Nov. 15, 1871		13,374 55
1871.	Dec. 5.	Jane Easton, J. W. Loncor's bond and mortgage, $2,403.05, less $109.40		2,293 65
	Dec. 5.	L. B. Boss		1,000 00

1872.	Feb. 5.	Z. H. Cory	1,011 66
	Feb. 14.	Stamp on deed	2 00
	Feb. 19.	Samuel Ellet	6 50
	March 27.	S. L. Cory	1,021 70
	May 17.	Job Cory	250 00
	May 18.	Do.	50 00
	June 19.	Do.	70 00
	June 29.	Do.	70 00
1873.	Feb. 22.	Tax	216 82
	April 1.	Cash, Ex. G. Greer	50
	April 11.	George Roe	4,378 00
	Dec. 16.	Tax	239 20
1875.	Jan 14.	Canceling mortgage	25
	March 2.	Tax	179 93
	March 2.	Cow	70 00
	Nov. 12.	Tax	152 25
1876.	April 1.	C. Roe, interest	575 83
1877.	March 21.	Frank Roe	723 00
	April 1.	Tax, Brown mortgage	9 96
	Aug. 29.	Tax	90 54
	Dec. 15.	Tax	64 80
1878.	Jan'y 12.	Cash, expenses	20 00
			$25,871 14
1878.	Jan'y 12.	C. Durling, note, em	6 70
	May 1.	Commissions, share	75 00
	March 18.	Cash, expenses to Newton	60
	March 28	Cash, postage stamps and paid for acknowledging deeds to Oscar Northrup	59
	May 1.	Paid tax on C. Brown's mortgage	10 35
			$25,964 38

JOB CORY, DR. RECEIPTS.

			Whole Receipts.	Interest in Inventory.	Interest Received.
1870.	Dec. 11.	Jonas Crisman, N.	$779 62	$73 50	$79 62
	Dec. 31.	T. Kays' check, settlement	54 45		
	Nov. 26.	F. C. Easton	500 00		
	Nov. 27.	F. C. Easton	500 00		
1871.	Jan'y 14.	J. Dennis	70 00	56 39	70 00
	March 8.	T. Kays' check	1,000 00		
	March 1.	W. Williams	38 00	18 55	38 00

		Whole Receipts.	Interest in Inventory.	Interest Received.
1871.	March 25. Owen Huges....		26 25	
	March 25. Owen Hughes...	78 75	32 81	78 75
	June 12. Jacob Couse.....		26 23	
	June 12. Jacob Couse.....	140 00	26 23	140 00
	June 14. J. L. Allen.....	270 00	182 50	270 00
	J. Couse.....		46 66	
	J. Couse.....		46 66	
	J. Couse.....	210 00	46 66	210 00
	Asa Carr.....	3,018 66		18 66
	July 29. S. B. Sprague ...	101 18		1 18
	Sept. 11. John Canfield....	1,128 67	70 00	126 82
	Oct. 23. F. C. Easton.....	500 00		
	Receipts to Nov. 15, 1871,	8,389 33		
1871.	Dec. 12. J. G. Fitts, bond and mortgage.....	2,354 52		
	April 10. G. B. Beatty.....	325 00		
1872.	Jan'y 15. J. W. Van Blarcom, bond and mortgage assigned to accountants, S. V. B.....	419 30		15 22
	Feb. 12. J. G. Fitts, bond and mortgage	1,517 50		372 02
	May 17. F. C. Easton.....	250 00		
	May 18 do.	50 00		
	June 19. do.	70 00		
	June 29. do.	70 00		
	Jan'y 24. Francis Cory, int.	4 67		
	Aug. 14. Wm. Cory, int...	129 11		129 11
	Receipts to Jan'y 12, 1878,	13,579 43		
	J. W. Ingersoll farm :—			
1875.	March 9. To wit, cash for corn of W. H. Roe	63 78		
	Cash of J. B. Huston, for buckwheat	25 60		
	April 25. Received of Lord, tenant, proceeds of hay sold	12 50		
	April 25. Received of Lord, tenant, by his paying taxes	47 30		
	March 31. Rec'd proceeds of calves sold.....	8 34		

		Whole Receipts.	Interest in Inventory.	Interest Received.
1875.	Oct. 29. Received of tenant.	2 62		
	Oct. 29. Received of tenant, sale of products.....	22 50		
	May 4. Do. do.	17 00		
	Dec. 1. Do. do.	20 00		
	Dec. 1. Sale of 9 bushels of buckwheat, @ 70c.....	6 30		
	Dec. 1. Sale of 67 bushels of oats, @ 40c.....	27 00		
1877.	Jan. 7. Received of tenant, sale of products.....	15 00		
	Jan. 7. Sale of products...	75		
	Jan. 7. Sale of rye.....	43 28		
	Jan. 7. Sale of corn.....	33 42		
	Jan. 7. Sale of products...	6 93		
	Oct. 14 Sale of products..	3 00		
	June 4. Sale of products...	5 00		
	Do. Taxes paid by tenant	66 86		
1878.	Jan. 14. Received of tenant, sale of calf.....	13 80		
	April 9. Received, sale of calf, Dr. Allen.....	12 00		
	Received, sale of two cows, George Roe.....	75 00		
	Received, sale of two cows, Lord	55 00		
	Received, sale of 20 bushels rye, @ 56c.....	11 20		
	Received, sale of 50 bushels oats, @ 30c.....	15 00		
	Received, sale of 1,117 lbs. of corn ears, @ 70 cents for 100 lbs....	8 24		
	Received, sale of one calf, O. Northrup.....	10 00		
		$14,206 85		

Cr. Payments.

1870.	Dec. 6.	C. V. Cory	$1,000 00
	Dec. 7.	C. V. Cory	1,000 00
	Dec. 22.	Tax	161 43
	Dec. 22.	Bradbury, church salary	37 50
1871.	April 1.	T. Hoxey, record search	15 00
	April 1.	Expenses to Paterson	10 00
	April 8.	Mrs. S. Van Blarcom, on assignment J. W. Van Blarcom bond and mortgage, principal, interest and costs,	404 08
	Sept. 11.	Protest fees, Canfield, n	1 85
1870.	Dec. 23.	T. D. Cory	600 00
	Dec. 26.	S. Lyon, interest	14 50
1871.	Nov. 15.	Account against testator, $20, $4.20	24 20
	Nov. 15.	Cash, expenses	5 00
	Nov. 15.	Commissions, share of	565 00
		Payments to Nov. 15, 1871	3,838 56
1871.	Dec. 5.	Retained to invest and pay legacy to his son Francis, paid Jan. 24, 1872.	500 00
	Dec. 5.	Do. William, paid Aug. 14, 1875.	500 00
1872.	Feb. 12.	Frank C. Easton	200 00
	May 18.	Cash to self, legacy, per his receipt	345 29
	Jan. 24.	Int. received on $500, to Francis,	4 67
1874.	March 10.	Loaned C. V. Cory	600 00
1875.	Aug. 14.	Int. received on $500, to Wm., legacy	129 11
	Aug. 15.	Cost of new barn on J. W. Ingersoll farm	1,067 61
	March 2.	Cow, J. W. I. farm	70 00
1878.	Jan. 11.	Cash, expenses	10 00
			$7,265 24

Payments on account of J. W. Ingersoll farm:

1875.	April.	Paid Tax of 1874	17 50
		" 2 bushels clover seed	13 00
		" 2 bushels timothy seed	7 00
	Dec. 20.	Tax on farm by the tenant, Lord,	47 30
1876.	April 1.	Paid 2 bushels timothy seed	7 00
	Sept. 1.	" 2 bushels timothy seed	7 00
	Dec.	Tax on farm, (road tax worked out by tenant)	51 40

1877. April 1. Paid C. Roe, interest on first mortgage		259 98
Paid tax, by Lord, (road tax worked out by Lord, tenant)		66 86
Payment to T. Kays:		
1878 March 26. Geo. Roe, check for two cows,		75 00
April 29. Paid to T. Kays, to pay on decree		993 58
		$8,810 86
May 1. Commissions		55 00
		$8.865 86

George B. Beatty, Dr. Receipts:

		Interest in Inventory.	Interest Received.
1870. Oct. 26. Cash inventoried..	$101 18		
1871. March 4. Mahlon Goble...	124 22	85 75	124 22
March 31. Isaac Mattison..	70 00	40 83	70 00
April 3. C. Brown, B. & M., Willis	175 00		116 98
April 4. J. W. Ingersoll, Martin	280 00	152 00	280 00
April 8. George Lantz, B. & M.	1,393 00	51 13	93 00
July. John L. White, acc...	31 00		
Nov. 15. R. Rochelle, for wood lot sold, not invt'd,	103 50		
J. J. Riter, J. H. Shuman, Note, No. 53; Shuman gave a new note, $84.30, of Feb. 20, 1871	84 30	7 66	9 30
Receipts to Nov. 15, 1871,	$2,362 20		
1872. Feb. 22. M. Goble	124 22		124 22
April 1. Isaac Mattison	70 00		70 00
April 2. J. J. Utter, of G. Rose	70 00		70 00
1875. Aug. 14. Dr. J. B. Boss, on his note, amount of physician's bill, which is credited	45 50		
To January 12, 1878,	$2,671 92		

Cr. Payments.

1870. Nov. 23.	C. Roe, Surrogate, stamp on Will	$60 00
1871. Jan. 4.	C. Roe, S. & Ct. Fees	35 80
March 6.	T. G. Bunnell	5 40
April 10.	J. L. Munson, money passed to,	500 00
	Job Cory, money passed to	325 00
April 15.	Moses Woodruff	10 00
July 24.	John L. White, account	1 18
Oct. 18.	J. P. Youmans	7 00
Oct. 24.	Jno. L. White	15 50
	J. H. Shuman, undertaker's bill, paid in part by Riter and Shuman's note, for which Beatty is charged	155 25
Nov. 15.	Cash, expenses	10 00
	Commissions, his share	406 42
	Charles Roe, Court and Surrogate fees,	43 00
	J. B. Titman, ack. deed	50
	To November 15, 1871,	$1,575 05
1871. Dec. 5.	Martha J. Easton, legacy	500 00
1872. July 5.	John J. Riter	26 84
1874. Dec. 20.	I. W. Morris, collecting tax on J. W. Ingersoll farm	47 52
1875. April 9.	Decker and Harden	12 39
Sept. 23.	T. G. Bunnell	2 00
Aug. 14.	Dr. J. B. Boss, physician bill, paid by his note, for which Beatty is charged	45 50
April 10.	Two cows, Ingersoll farm	120 00
Sept.	Expenses to Newton, on Blanchard suit	6 80
1878. Jan. 11.	Cash, expenses	10 00
	To January 12, 1878,	$2,346 10
1878. May 1.	Commissions	37 91
		$2,384 01

James L. Munson, Dr. Receipts:

1871. April 10.	Geo. B. Beatty, money received from	500 00

Cr. Payments:		
1871. Nov. 15.	Commissions, his share.....	$406 41
	Cash, expenses.....	5 00
1878. Jan. 11.	Cash, expenses.....	5 00
	Commissions.....	37 19
		$453 60

49. That two of your orators, James L. Munson and Job Cory, were not present at the statement of said account by said Surrogate. That your orator, James L. Munson, did not know anything about said account having been stated until some considerable time after the same had been done.

50. That Frank Roe, one of said legatees, on or about the twenty-seventh day of April, eighteen hundred and seventy-eight, filed with said Charles Roe, Surrogate, his receipt and release for his said legacy and a refunding bond, and did on or about the day last aforesaid, make demand of your orators for the payment of the balance of his said legacy and interest, and threatens to commence a suit against your orators for the collection of the same.

51. That other ones of said legatees are threatening to bring suits against your orators for their share of an alleged surplus of said estate, alleged to be due to them after the payment of all the debts and legacies aforesaid.

52. That Daniel Stillwell, one of said complainants in said Chancery suit, mentioned in paragraph twenty-six of this bill, on or about the tenth day of January, eighteen hundred and seventy-six, departed this life.

53. That Martha Cory, widow of said David Cory, disposed of the household goods bequeathed to her by item two in said will, by virtue of twenty-first item in said will.

54. That your orator, Job Cory, has not and cannot realize out of the bequest of twelve thousand dollars, so paid to him by transferring said notes, bonds and mortgages, over about the sum of eight thousand dollars.

55. Your orators further show unto your Honor, that in consequence of said errors in said account in said Orphans' Court, the lack of assets, the depreciation and shrinkage of said estate, and the peculiar language and wording of said will and codicil, and the peculiar circumstances surrounding said estate, serious and grave questions have arisen in regard to the proper construction of said will and codicil, and the duties of your orators in the payment of said legacies and the distribution of said estate, making it necessary for your orators to have the aid and advice of this Honorable Court in the premises, that they may be protected in whatever action they may take in the premises, by the sanction and decree of this Honorable Court.

That doubts have been suggested as to the true construction of the sixth clause of said will, as to the date from which said Frank C. Easton, one of your orators, shall be charged with interest on said sum of three thousand dollars, and when said interest shall be due and payable.

That doubts have been suggested as to the true construction of the sixteenth item of said will, whether your orators would be safe in paying the bequest of four thousand dollars to said Mattie C. Roe, her name not being mentioned or named in said will or codicil. Also, as to what is the true construction of the words in said sixteenth item, "And further I order, that if any one of them should dye before that time," (age of twenty-one years,) "then his or her share to go—the living." Whether said legacy is a vested legacy, and whether in case of the death of said Mattie C. Roe, if she be the person meant by the name of "Charlotty," before she arrives at the age of twenty-one years, her share shall be paid to said George and Frank Roe, if both living; or to the survivor of them if one should be deceased, or to the survivor and the heirs at law of the deceased one, if deceased.

That doubts have been suggested as to the true construction of the seventeenth item of said will, as to whom the testator means by the phrase, "Revert back to my other lawful heirs."

Also, as to the true construction of nineteenth item of said will, as to whom the testator means by "Yeany," whether said "Eugene Cory," son of said "Job Cory," is the person meant.

Also, as to the true construction of the twenty-first item of said

will, as to the payment of the "overplus" after the payment of the stipulated legacies and debts, and to the payment of the balance thereof, if any should remain.

That doubts have been suggested as to the true construction of said will and codicil, as to what kind of devises and bequests are the several devises & bequests specific, demonstrative, or general, and the order of their payment, in case of a deficiency of assets, to pay them all in full; and which, if any of said devises and bequests shall abate, and in what proportion.

Whether the bequest of twelve thousand dollars to Job Cory, by the eighth item; and the bequest of twenty-five thousand dollars to Thomas D. Cory, by ninth item; and the bequest of twenty thousand dollars to Martha Morrow, by the tenth item; and the bequest of four thousand dollars to Charles V. Cory, by the eleventh item; and the bequest of five thousand dollars to Jane Easton, by the twelfth item; and the bequest of five hundred dollars to Mary Easton, by the thirteenth item; and the bequest of one thousand dollars to Charlotty Cory, by the fourteenth item; and the bequest of two thousand dollars to Zopher and Samuel Cory, by the fifteenth item, are, or are not all and each of them specific or demonstrative legacies, and to be first paid in full before the bequest of twelve thousand dollars to said Trustees of the Cory Universalist Society of Sparta. And whether they are liable to contribute towards paying said twelve thousand dollar legacy. Whether the bequest to Job Cory of twelve thousand dollars, "in notes, bonds and mortgages, to such as his executors shall assign, and deliver over to him," in item eight, and the order and direction of said testator in item twenty-one, that the said legacies be paid by the executors "to the above legatees, in notes, or bonds and mortgages, transferred to them with the respective value at the time," is, or is not a specification and distinguishment, and making out said notes, bonds and mortgages as the indentical things given.

Whether the bequest of twelve thousand dollars to George, Francis and Charlotty Roe, by item sixteen; and the bequest of one thousand dollars to Caty Roe, by item seventeen; and the bequest of fifteen hundred dollars to Francis, William and Yeany Cory, by item nineteen, are, or are not specific or demonstrative legacies,

and to be paid first before said bequest of twelve thousand dollars to said Trustees of the Cory Universalist Society of Sparta, and whether they are liable to contribute towards paying said twelve thousand dollar legacy.

Whether the said bequest of twelve thousand dollars to the Trustees of the Cory Universalist Society of Sparta, is, or is not a general pecuniary legacy, and entitled to be paid in full only in case of sufficient assets to pay all the legacies in full, but not to be paid until said other legacies, if specific or demonstrative, are first paid in full.

Whether said Mattie Roe is the person meant and entitled to said bequest of four thousand dollars, in sixteenth item, by the name of "Charlotty."

Whether the said Eugene Cory, son of said Job Cory, is the person meant and entitled to the bequest of five hundred dollars, by the nineteenth item of said will, by the name of "Yeany."

But now so it is, may it please your Honor, that the said defendants, combining and confederating together, and with divers other persons, at present unknown to your orators, whose names when discovered your orators pray they may be at liberty to insert herein with apt words to charge them as parties defendants hereto, and contriving how to wrong and injure your orators in the premises, they, the said defendants, absolutely refuse to comply with such requests.

All which actings, doings, pretenses, and refusals, are contrary to equity and good conscience, and tend to the manifest wrong and injury of your orators in the premises.

In consideration whereof, and forasmuch as your orators can only have adequate relief in the premises in a Court of equity, where matters of this nature are properly cognizable and relievable; to the end, therefore, that the said defendants and their confederates when discovered, may upon their several and respective corporal oaths, to the best and utmost of their several and respective knowledge, remembrance, information and belief, full, true, direct and perfect answer make, to all and singular the matters aforesaid, and that as fully and particularly as if the same were here repeated, and they and every of them distinctly interrogated thereto.

And your orators pray the aid and direction of this Honorable Court in the premises:—

First. That this Honorabe Court will take exclusive jurisdiction and control of the final settlement, and distribution of said estate.

Second. That your orators, and each one of them, may be released and relieved from any binding force of said decree of confirmation, by said Orphans' Court of the county of Sussex, if any were made. That the same may be opened for the errors and mistakes aforesaid.

Third. That an account may be taken of the amount of assets and receipts that have come to the hands of your orators, and each of them, and the amount of the debts, expenses, payments, and disbursements by your orators, and each one of them, and the amount of the commissions due to your orators, and the balance of assets remaining in your orators' or either of their hands.

Fourth. That said will and codicil, and each item thereof, may be construed by this Honorable Court, and particularly, whether or not said Frank C. Easton, by the sixth clause thereof, shall be charged with interest on said sum of three thousand dollars, and if chargeable, from what time, and when the same is due and payable.

Whether or not the said Mattie C. Roe is the person meant by the bequest to "Charlotty Roe" of four thousand dollars, in the sixteenth clause of said will.

Whether or not, in case of the death of said Mattie C. Roe (if she be the person meant) before she arrives at the age of twenty-one years, her share shall go to said Frank and George Roe, if both living, or the survivor, or to the heirs at law of the deceased one, if deceased.

As to what is meant by the phrase, "Revert back to my other lawful heirs," in the seventeenth paragraph of said will.

Whether or not the said Eugene Cory, son of said Job Cory, is the person meant by "Yeany," in the nineteenth item of said will, and entitled to the bequest therein given to "Yeany."

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As to the twenty-first item of said will, as to the mode of payment, and the payment of the "overplus" after the payment of "the stipulated legacies and debts."

Whether or not said bequest to Job Cory, of twelve thousand dollars, by the eighth item; to Thomas D. Cory, of twenty-five thousand dollars, by the ninth item; to Martha Morrow, of twenty thousand dollars, by the tenth item; to Charles V. Cory, of four thousand dollars, by the eleventh item; to Jane Easton, of five thousand dollars, by the twelfth item; to Mary Easton, of five hundred dollars, by the thirteenth item; to Charlotty Cory, of one thousand dollars, by the fourteenth item; to Zopher and Samuel Cory, of two thousand dollars, by the fourteenth item; and each of them or either of them are specific or demonstrative legacies, and to be paid first and before the other bequests, or before the bequest of twelve thousand dollars to "The Trustees of the Cory Universalist Society at Sparta," or whether they are liable to contribute towards said twelve thousand dollar legacy in case of a deficiency.

Whether or not the bequest of twelve thousand dollars to Job Cory, "in notes, bonds and mortgages, to such as my executors shall assign and deliver over to him," in item eight, and the order and direction of said testator in item twenty-one, that the said legacies be paid by the executors "to the above legatees in notes or bonds and mortgages transferred to them, with the respective value at the time," is or is not a specification and distinguishment and marking out said notes, bonds and mortgages as the identical things given.

Whether or not the bequest of twelve thousand dollars to George, Francis and Charlotty Roe, by item sixteen, and the bequest of one thousand dollars to Caty Roe, by item seventeen, and the bequest of fifteen hundred dollars to Francis, William and Yeany Cory, by item nineteen, are or are not specific or demonstrative legacies, and to be paid prior to the said bequest of twelve thousand dollars to The Trustees of the Cory Universalist Society at Sparta, or whether they are liable to abate or contribute towards the payment of the same in case of a deficiency.

Whether or not the said bequest of twelve thousand dollars to said The Trustees of the Cory Universalist Society at Sparta, is

or is not a general pecuniary legacy, and is to be paid in full only in case of sufficient assets to pay all said legacies, but not to be paid, or any part thereof, until all of said legacies are paid in full.

Whether or not said bequest of twelve thousand dollars to The Trustees of the Cory Universalist Society at Sparta, is or is not to be paid out of the surplus of said estate, after all the other devises and legacies are paid in full.

Whether or not said devisees, Frank C. Easton and Job Cory, can be required to contribute from the devises of real estate to them made to pay said legacies, or either of them.

And which of said legacies shall abate, if any, and to what amount.

And which of said legatees, if either, shall contribute to pay any deficiencies, and to what amount.

Fifth. That in case of a deficiency to pay all of said legacies, and in case said legacies shall all be held by this Court to be general pecuniary legacies, and liable to abate ratably, that said legatees, to whom said legacies have been paid as aforesaid, to wit, Martha Morrow, Thomas D. Cory, Mary O. Easton, Jane Easton, Martha J. Easton, Zopher Cory, Samuel Cory, George Roe, Francis M. Cory, William L. Cory, and Arthur Boss, Martha Elizabeth Boss, Thomas C. Boss, and Edward C. Boss, (the last four to the extent of assets received from their deceased mother, Charlotty Boss,) and Job Cory may be decreed to repay to your orators, or to the unpaid legatees, their pro rata share of said deficiency, if any there be.

Sixth. That when the amount of said estate and the rights of the respective parties shall be ascertained, that a final distribution of said estate may be decreed by this Court, your orators being anxious and ready to close up said estate as soon as the rights of the respective parties shall be ascertained, and they are protected by the decree of this Honorable Court, and to obey all orders and decrees of this Honorable Court.

And that your orators may have such further and other relief in the premises as to your Honor may seem meet, and shall be agreeable to equity and good conscience,

May it please your Honor, the premises considered, to grant to your orators a writ or writs of subpœna, issuing out and under the seal of this Honorable Court, to be directed to the said Martha Morrow, Thomas D. Cory, Mary O. Easton, Charles V. Cory, Jane Easton, Martha J. Easton, Zopher Cory, George Roe, Samuel Cory, Francis M. Cory, The Trustees of the Cory Universalist Society at Sparta, and James B. Stanaback, Joseph McMickle, Robert Mabie, William Earl, and Philip Kinney, the individuals composing said corporation, William L. Cory, Frank Roe, Mattie C. Roe, Katy Roe, Eugene Cory, Arthur Boss, Martha Elizabeth Boss, Thomas C. Boss, and Edward C. Boss, therein and thereby commanding them and each of them, on a certain day, and under a certain penalty therein to be inserted, to be and appear before your Honor in this Honorable Court, then and there to answer all and singular the 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 orators, as in duty bound, will ever pray, &c.

THOMAS KAYS,

Solicitor for and of Counsel with the Complainants.

In Chancery of New Jersey.

Between

GEORGE B. BEATTY, *et al.*, EXECUTORS OF DAVID CORY, *deceased*,

Complainants,

and

THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY AT SPARTA, *and others*,

Defendants.

On Bill, &c.

The ANSWER of the Trustees of the Cory Universalist Society at Sparta, and Joseph McMickle, William Earl, Philip Kinney, and James B. Stanaback, (Robert Mabie, the other trustee, having lately departed this life,) individuals composing said corporation, defendants to the bill of complaint of George B. Beatty, James L. Munson, Frank C. Easton and Job Cory, executors of the last will and testament of David Cory, deceased, complainants.

These defendants, now and at all times hereafter saving and reserving to themselves all manner of benefit and advantage of exception to the many errors, uncertainties, and insufficiencies in the complainants' said bill of complaint contained, for answer thereto, or unto so much, and such parts thereof as these defendants are advised is material or necessary for them to make answer unto, answering say: That they admit it to be true that David Cory, on or about the first day of January, eighteen hundred and sixty-nine, made and published his last will and testament, and they believe that a true copy of the said will is copied in the said bill of complaint, but these defendants for greater certainty, pray that the same, or a certified copy thereof, may be proved and exhibited to the Court.

And they admit that the said David Cory, on or about the seventeenth day of February, eighteen hundred and seventy, made and published a codicil to his last will and testament, a copy of which said codicil is copied in the said bill, and that by the said last will and codicil thereto, the said complainants were appointed executors thereof; and that the said David Cory departed this life on the nineteenth day of October, eighteen hundred and seventy; and that the said last will and codicil were duly proved in the Surrogate's office, of the county of Sussex, on the twenty-fifth day of October, eighteen hundred and seventy, as stated in said bill; and that the complainants accepted the trust and obtained letters of administration as stated therein.

And these defendants answering, admit that in the discharge of their duties, the said executors, the complainants, on the twenty-sixth day of October, eighteen hundred and seventy, made an inventory and appraisement of the personal property, goods, chattels and credits of the said David Cory, deceased, so far as the same had then come into their hands, knowledge, or possession, or into the possession of any other person or persons to their use according to law, and they believe that the copy of the said inventory, contained in the said bill, is a true copy, but for greater certainty they pray that the same, or a certified copy thereof, may be proved and exhibited to the Court.

And they likewise admit to be true, that a rule to limit creditors was obtained and published according to law, and that on or about the first day of October, eighteen hundred and seventy-one, directions were given for notice of a settlement of the accounts of such executors, at the December term of the Orphans' Court, for Sussex county.

And these defendants, further answering, say that they have no knowledge, except from the statement of the complainants, of the several payments stated in the said bill to have been made by the executors, to Martha Mor-

row, Thomas D. Cory, Mary O. Easton and Charles V. Cory, of the several legacies bequeathed to them respectively by said will; nor as to the manner in which the said several payments, or any of them, were made, or whether the same were made in part as stated in the said bill, in the identical obligation, notes, bonds, or mortgages, that were owned by the testator at his decease and inventoried by said executors.

And these defendants, further answering, say that they believe it to be true, that on the tenth day of November, eighteen hundred and seventy-one, the Surrogate of the county of Sussex stated a joint account of all the said executors, of which a copy is contained in the said bill, which these defendants believe to be correct, but which, for greater certainty, they pray may be proved and exhibited to the Court. But they say that they have no knowledge, except from the statements of the said bill, as to the circumstances under which the said account was made and stated, or of the idea and intent of any of the said executors in making the same.

And these defendants, further answering, say that they believe it to be true, that the said account being in form and substance the joint account of all the said executors of the said David Cory, of the estate of the said deceased, which had come into the hands of the said executors and of their payments and disbursements out of the same, made in pursuance of the laws of the State of New Jersey, regulating the duties of executors, was duly presented to the Orphans' Court of the county of Sussex, at the term of December, eighteen hundred and seventy-one, and that the same was confirmed by the Court on the eleventh day of December, eighteen hundred and seventy-one, as appears by the certificate of the Surrogate appended to the said account.

And these defendants say that they deny that the account was stated by the Surrogate in a hurried manner, and without a full understanding of the facts, but on the contrary they charge that the account itself, as copied in

the complainants' bill, shows that the same was done with great care and deliberation, and in minute detail and with full opportunity of proper examination.

And these defendants, further answering, say that they have no knowledge as to any errors in the statement of the said account, nor as to the suit alleged in the said bill to have been commenced by Alfred Roof against David Cory, nor as to the character and value of the mortgages or other securities stated in said account, nor as to the idea or intention of any of the said executors in stating said account, nor as to the advice under which the said executors acted in stating the same. But these defendants charge, that in stating said account the said executors became responsible for the estate as therein stated, and for the balance therein asserted to remain in their hands after payment of the debts and legacies for which they therein claimed allowance, including the legacy of twelve thousand dollars to these defendants in trust for the Cory Universalist Society at Sparta.

And these defendants, further answering, say that they have no knowledge, except from the statements in the said bill contained, of the payments of the said executors to Jane Easton, Lottie B. Boss, Martha J. Easton, Zophar Cory, Job Cory, George Roe, Samuel Cory and Francis M. Cory, as stated in said bill, nor as to the manner, or funds in which the said payments were made.

These defendants, further answering, say that it is true as stated in the said bill, that the legacy of twelve thousand dollars, bequeathed to Robert Mabie, George B. Beatty, Daniel Stillwell, James L. Munson and Philip Kinney, Trustees, for the purpose of establishing a church at Sparta, (of the denomination of Universalist,) was not paid, and that said payment was never made, but whether because the complainants were advised that they could not safely pay the same without construction of the said will and codicil by this Honorable Court, or because some of the said executors desired to escape the payment thereof, these defendants have no positive information.

And that it is true, that on the twelfth day of September, eighteen hundred and seventy-three, the Trustees of the Cory Universalist Society at Sparta, a religious corporation organized under the laws of the State of New Jersey, and James B. Stanaback, Joseph McMickle, Robert Mabie, William Earl, Daniel Stillwell and Philip Kinney, the individuals comprising this said corporation, filed a bill in this Honorable Court, claiming the payment to them of said legacy and the interest thereon, and that George B. Beatty and James L. Munson, two of the complainants herein, filed their answer thereto, admitting that the complainants held in their hands a sum of money sufficient to satisfy the same, and that Frank C. Easton and Job Cory, two others of the said complainants, also filed their answer to said bill, admitting that they had sufficient money in their hands to discharge said legacy, but that said legacy was void for want of ; and that proof was taken on both sides and the same argued before this Court, on or about the twenty-third day of December, eighteen hundred and seventy-six, and that an opinion sustaining the bequest was filed by his Honor the Chancellor, on the twenty-third day of December, eighteen hundred and seventy-six; that a decree was made on the twelfth day of March, eighteen hundred and seventy-seven, that the executors were bound to take the fund and administer it, and that the charity was definite and ought to be upheld. That the complainants subsequently represented to the Court that the admission of sufficient assets to pay the legacy in full, contained in their answers, was erroneous, and made in ignorance of the true condition of the estate, and that by reason of errors in their original statement and of depreciation in the value of assets and securities and other causes, they had not in their hands sufficient assets to pay said legacy in full, and asking to be relieved from the admission of assets, and that leave to amend their answers in that respect was granted by this Court, and that a decree was accordingly made to the effect stated in the said bill.

And these defendants, further answering, say that they have no knowledge as to the payment to William Z. Cory, by the said executors, of the legacy bequeathed to him, nor as to the alleged payment of the legacy bequeathed to Frank Roe, but they have no reason to doubt that said payments have been made as stated in the said bill.

And these defendants, further answering, say that they have no knowledge as to the examination made by the said complainants into the obligations remaining in their hands, or its result; nor as to the circumstances concerning the conclusions and general situation of the estate set forth in the said bill, nor of the statement of the amount and condition of the assets when the said account was stated, after making corrections of the errors alleged in said account, which corrected account is set forth in the complainants' bill, and they leave the complainants to make such proof concerning the same as they may be advised is necessary for them to do or relevant to the issue in this cause.

These defendants, further answering, say that they admit that the widow of said David Cory died on the sixth day of August, eighteen hundred and seventy-six, but they have no knowledge as to whether Francis C. Easton, one of the complainants, made any charge against the estate, or whether he took possession of the property bequeathed to his mother during her life-time, or whether he has or has not paid the sums mentioned in the sixth paragraph of the said will.

And these defendants, further answering, say that they have no knowledge of the facts stated in the said bill, concerning the situation of Mattie C. Roe, George Roe, Francis Roe and Katie Roe, Yearny Roe and Eugene Roe, are correctly stated; but these defendants have no reason to doubt the same.

And these defendants, further answering, say that they believe the said David Cory left him surviving the widow and heirs at law, mentioned in the said bill, and that Charlotte Cory intermarried with Joseph C. Boss,

and departed this life on the first of January, eighteen hundred and seventy-seven, having by her will appointed Francis C. Easton, one of the complainants, her executor, and that he refused to accept the said trust, and that the facts stated in the said bill in regard to the position of other descendants of the said David Cory are, so far as these defendants know and believe, correctly stated in the said bill.

And these defendants, further answering, say that they have no knowledge of the facts stated in the said bill, concerning the claim to the Ingersoll farm, or to the proceedings taken in respect to the same, and they leave the complainants to make such proof of the same as they may be advised is necessary for them to do.

And these defendants, further answering, say that they have no knowledge of any of the facts stated in the said bill, as to the manner in which the said complainants administered their trust, or as to any of the doubts and difficulties attending the same, nor as to the depreciation or shrinkage in the market value of any of the property, real or personal, in their hands, and they leave the complainants to make such proof of said facts as they may be advised is necessary for them to do.

And these defendants, further answering, say that they have no knowledge as to the facts stated in the said bill, concerning the refunding bond given by Frank Roe, one of the legatees, nor of the threats made by him as to a suit against the said complainants; nor as to threats of other of the legatees as to their shares in the alleged surplus of the estate, nor as to the questions which have arisen in regard to the proper construction of the will, except from the statement of the said complainants, nor as to the payment of the said legacies; nor as to the construction of the sixth clause of the said will, or of the sixteenth item; nor any of the other matters stated in the said bill that required the construction of this Court, and they leave the complainants to make such proof and to take such proceedings concerning the same as they may be advised is necessary for them to do.

And these defendants, further answering, say that they deny that for any reasons, alleged in said bill, the said complainants are in any way discharged or relieved from paying the full amount remaining due upon the said legacy of twelve thousand dollars, bequeathed to the Trustees of the Universalist Church at Sparta, and they charge and insist that by their account rendered and adjusted as aforesaid, they claimed allowance for the full amount of said legacy and thereby became jointly and severally bound to pay the same in full with interest, and are still bound so to do, notwithstanding any changes that may have occurred in the situation of the assets of the said estate remaining in their hands for distribution under said will.

And these defendants, further answering, say that they are informed and believe that the said Job Cory and Frank C. Easton, two of said executors, took the active charge and management of said estate, and held and kept in their hands the greater part of the assets thereof, and held all the moneys and securities of the estate at the time of the settlement of said account; that they were urged by the other executors to pay the said church legacy, but wholly refused so to do, insisting that the same should not be paid if it could be avoided; that holding all the funds, they not only refused to pay said legacy, but took no means to obtain the construction of this Court as to the validity of the same, or the liability of the estate therefor, and after suit was brought for said legacy, took every means in their power to delay and defeat the same.

And these defendants charge that if the estate of said testator has dwindled and become insufficient to pay said legacy, it is wholly the fault of said executors in not paying the same promptly when the funds were in their hands and the securities of the estate were available, and that if any loss is now to occur, it should be borne by said executors and not by the said trustees, who had no power or control over the estate and were delayed and hindered in collecting said legacy by the action of said executors.

And these defendants deny all unlawful combination and conspiracy in said bill charged, without this that any other matter or thing in said bill contained, and not herein or hereby well and sufficiently answered, confessed or avoided, traversed or denied, is true to the knowledge or belief of these defendants.

All which matters and things these defendants are ready to aver, maintain, and prove, as this Honorable Court shall direct, and humbly pray that they may be hence dismissed with their costs and charges in this behalf sustained.

NEW JERSEY, }
SUSSEX COUNTY. } ss.

One of the defendants, named in the foregoing answer, being duly sworn according to law, on his oath saith, that the matters and things set forth in the foregoing answer, so far as they relate to his acts, are true, and so far as they relate to the acts of others he believes them to be true.

Sworn and subscribed this day of A.D. 1879, before me

In Chancery of New Jersey.

Between

GEORGE B. BEATTY, JAMES L. MUNSON, FRANK C. EASTON, *and* JOB CORY, EXECUTORS OF THE LAST WILL AND TESTAMENT OF DAVID CORY, DECEASED, *Complainants,*

and

MARTHA MORROW, THOS. D. CORY, *and others,* *Defendants.*

On Bill, &c.

The joint and several ANSWER of Frank Roe, George Roe, Mattie C. Roe, an infant by her guardian *ad litem*, Charles J. Roe, and Katie Roe by her guardian *ad litem*, Morris S. Roe, to the bill of complaint of George B. Beatty, James L. Munson, Frank C. Easton and Job Cory, executors of the last will and testament of David Cory, deceased, complainants.

These defendants respectively, now and at all times hereafter saving and reserving to themselves all and all manner of benefit and advantage of exception to the many errors, uncertainties, and imperfections in the said bill of complaint contained, for answer thereunto, or unto so much thereof as these defendants are advised it is necessary or material for them to make answer unto, severally answering, say:

1. That they admit that the said David Cory, deceased, did in his lifetime make and publish his last will and codicil, in manner and form as set forth in paragraphs 1 and 2 of said complainants' bill of complaint; that by the said will and codicil the complainants were appointed the executors thereof; that the said David Cory departed this life at the date mentioned in paragraph 4 of said

bill; and that the said will and codicil were duly proved, and that the said complainants accepted the trust imposed upon them by the letters testamentary granted to them, as set forth in paragraphs 5 and 6 of said bill.

2. And these defendants, in further answering, say that the said complainants, as such executors, made and filed an inventory and appraisement of the personal property of said David Cory, deceased, but leave it to the complainants to prove that the same is correctly stated and set forth in paragraph 7 of said bill of complaint.

3. And these defendants, in further answering, admit that a rule to limit creditors was obtained as described in paragraph 8 of said bill of complaint, and believe that a decree of the Orphans' Court was made, barring creditors who had not duly presented their claims.

4. And these defendants, in further answering, say that on or about the time stated in paragraph 9 of said bill of complaint, and from thence forward, notice of the settlement of the account of said complainants at the then next December term of the Orphans' Court of Sussex county, was duly published, and these defendants deny that such notice of settlement was of the separate account of George B. Beatty as one of the executors of said David Cory, deceased.

5. And these defendants, in further answering, say that they are informed and believe that the legacy of twenty thousand dollars, bequeathed to Martha Morrow, has been paid to her, but in what manner these defendants have no knowledge or information except that contained in paragraph 10 of said bill of complaint.

6. And these defendants, in further answering, say they are informed and believe that the legacy of twenty-five thousand dollars bequeathed to Thomas V. Cory, and the legacy of five hundred dollars bequeathed to Mary O. Easton, and the legacy of five thousand dollars bequeathed to Charles V. Cory, have all been paid in full, but in what manner and at what time, have no informa-

tion except that obtained from paragraphs 11, 12 and 13 of said bill of complaint.

7. And these defendants, in further answering, say that the said complainants, as executors, stated their account before Charles Roe, then Surrogate of Sussex county, on or about the time mentioned in paragraph 14 of said bill of complaint, but these defendants are unable to state whether the same is correctly set forth in paragraph 14 of said bill or not, but believe the same is correctly so stated, and beg leave to produce and prove the same to this Honorable Court.

8. And these defendants, in further answering, deny that the said account was not presented and confirmed by the Orphans' Court of the county of Sussex, and that no decree of confirmation has never been entered in the records of the said Orphans' Court as stated in paragraph 14 of said bill of complaint, but expressly charge the truth to be that the said account was duly audited and stated by the Surrogate of said county of Sussex, and duly placed on the files of the office of said Surrogate for twenty days, and then reported for allowance and confirmation to the Orphans' Court of said county, at its December term, eighteen hundred and seventy-one, and at that term duly confirmed by the said Court, as appears by the signatures of Daniel S. Anderson and John Iliff, two of the Judges thereof, endorsed on said account, and a decree of confirmation of said account duly entered in the minutes of said Orphans' Court at that term.

9. And these defendants, in further answering, say that no further account has ever been audited or stated by these said complainants, as executors of David Cory, deceased, or presented to the Orphans' Court of said county, nor have any other proceedings of any kind in the way of accounting for the estate of the said deceased, nor any proceedings taken for the correction of the decree of confirmation of the aforesaid account, ever been made or undertaken by the said complainants as executors, prior to the filing of the said bill of complaint, and

these defendants charge and insist that by reason of the said accounting and the decree aforesaid, the Orphans' Court of the said county of Sussex obtained exclusive jurisdiction in the premises.

10. And these defendants, in further answering, deny that the said account was stated by the said Surrogate in a very hurried manner and without said Surrogate fully understanding the facts, or that gross errors were made in the statement of said account, and that the two complainants, George B. Beatty and Frank C. Easton, had no idea or intention by the statement of said account to be charged with the whole of said assets inventoried, whether the same were good and collectible or not, and that the said Beatty and Easton had no counsel when said account was so stated, and to save costs and expenses of said estate employed no counsel in the statement of said account, and that there was not the balance in the complainants' hands as therein stated, and that there was then a large deficiency of assets or funds to pay the debts, but charge the truth to be that the said account was stated by the said Surrogate in the presence and under the direction of all the complainants, fully and deliberately; that said complainants expressly charged and directed the then Surrogate, Charles Roe, to state their account jointly and not severally, that each one of the said complainants had his own individual account of payments and disbursements before the said Surrogate; that the inventory was examined specifically and in detail, and the account made under the direction and with the full concurrence of each and all of the said complainants; that the said George B. Beatty, and the said Frank C. Easton, these defendants are informed and believe, did know and with their co-executors intend to charge themselves with the whole of the assets and obligations inventoried, and that they with their co-executors claimed an allowance in the said account with all the obligations and assets, which were not then good and collectible, and as these defendants are informed and believe, the said Beatty and Easton as well as their co-executors, had employed

Thomas Kays, Esquire, as their counsel at the time of their taking upon themselves the administration of said estate, and that he has acted as their counsel from that time henceforward; and these defendants are further informed and believe it to be true, that the said complainants and especially the said Easton, admitted and declared that the said estate was sufficient to answer all its liabilities and legacies, and leave a large balance as surplus in their hands.

11. And these defendants, in further answering, admit that the said complainants paid the legacies mentioned in paragraphs 17, 18, 19, 20, 21, 22, 23 and 24, at the time mentioned therein, excepting that mentioned in paragraph 17, which, these defendants are informed and believe, was paid as were all the others last mentioned, after the statement, presentation and confirmation of their said accounts, and in the manner in said paragraphs mentioned.

12. And this defendant, George Roe, for himself, in further answering, says that the legacy of four thousand dollars bequeathed to him, was paid to him by the said complainants, not wholly in cash, but absolutely without requiring a refunding bond or an agreement to refund any part thereof.

13. And these defendants, in further answering, admit for the purpose of this suit, that such proceedings were had as is stated in paragraphs 25 and 26 of said bill, and of the payment of the legacy mentioned in paragraph 27, and of the partial payment made to this defendant, Frank Roe, mentioned in paragraph 26.

14. And this defendant, Frank Roe, for himself, in further answering, says that the said complainants expressly promised to pay him the full amount of his said legacy.

15. And these defendants, in further answering, say that they have no knowledge or information, except that derived from the bill of said complainants, of the instructions given by said complainants to their counsel, Thomas

Kays, Esquire, of Newton, New Jersey, to make an examination into the condition of said estate, on the twenty-fifth day of September, A.D. eighteen hundred and seventy-seven, but these defendants deny that the statement set forth in the said bill, in paragraph 29, is a correct statement of the condition of the estate, on the fifteenth day of November, A.D. eighteen hundred and seventy-one; that many of the obligations therein mentioned as doubtful, were at that time good and collectible, as these defendants believe; that many payments therein claimed to have been made and retained by the executors, were illegal, unjust, and exorbitant, and that the same is in other particulars, these defendants believe, incorrect and irregular.

16. And these defendants, in further answering, say that the statement of the amount and condition of the estate, on the first day of May, A.D. eighteen hundred and seventy-eight, as set forth in paragragh 30 of said bill of complaint, is not a correct statement of the condition of the estate at the time there mentioned; that in the said statement the said complainants claim credit and allowance for certain obligations as not collectible, which were made uncollectible by the defaults and mismanagement of the complainants or some one of them, and for disbursements and payments which were incorrect, exorbitant and not due from the estate of David Cory, deceased, for unauthorized payments of interest on prior mortgages, and costs of building on properties purchased by them and from which they realized little or nothing, and in other particulars.

17. And these defendants, in further answering, admit the death of Martha Cory, as set forth in paragraph 31 of said bill, but leave the complainants to make such proof of the matters and things set forth in paragraphs 32, 33 and 34, as they shall think proper.

18. And these defendants, George Roe, Frank Roe and Mattie C. Roe, in further answering, deny that no guardian has been appointed for them as stated in para-

graph 36 of said bill of complaint, and expressly charge the truth to be, that on the seventeenth day of January, A.D. eighteen hundred and seventy-two, William H. Roe was duly appointed their guardian by the Orphans' Court of the county of Sussex, as appears by the records in the Surrogate's office of said county, and that said letters were granted to him for the express purpose of receiving the said legacies, bequeathed to them in the will of said David Cory, deceased; and that the said complainants or some of them, were notified of the said appointment by the said William H. Roe, by whom demand was made on them for the amount of the legacies due these defendants, and to whom the complainants, these defendants are informed and believe, expressly promised to pay the same, at or shortly after the time of such appointment, but failed and neglected so to do.

19. And this defendant, Katie Roe, for herself, in further answering, says that on or about the first day of January, eighteen hundred and seventy-three, Morris S. Roe was appointed her guardian by the Orphans' Court of the county of Hudson, as appears by the records of said Court, and still is her guardian, and has demanded of the said complainants as executors, the legacy bequeathed in the said will to her.

20. And these defendants, in further answering, say that they neither admit nor deny the facts set forth in paragraphs 38, 39 and 40 of said bill of complaint, but leave the complainants to make such proof of the same as they shall deem proper.

21. And these defendants, in further answering, admit the facts set forth in paragraph 41, but leave the complainants to make such proof of the matters and things set forth in paragraphs 42 and 44, as they shall deem proper.

22. And these defendants, George Roe, Frank Roe, and Mattie C. Roe, for themselves, in further answering, say that the testator had but three grandchildren of his deceased daughter Eliza Roe, and that their proper

names are correctly stated in paragraph 43 of said bill, and the said defendant Frank Roe, says that he often went by the name of Francis Roe, and was so called by his grandfather, the said testator.

23. And this defendant, Mattie C. Roe, in further answering for herself, says that her full and precise name is Mattie C. Roe, and she was known to and called by her grandfather, the testator, Charlotte Roe.

24. And these defendants, in further answering, say that they are informed and believe that such proceedings were had with regard to the bond and mortgage of James W. Ingersoll, as is stated in paragraph 45 of said bill, but expressly charge and say that the bond and mortgage in said paragraph 45 referred to, was for the amount, as these defendants believe, of four thousand dollars; that at the time of the inventory and until after the statement of their final account, was a collectible obligation, and that after the foreclosure of the same and the purchase of the mortgaged premises by the complainants, the said property depreciated in value, in part by the mismanagement of the said complainants, and in part by the general shrinkage in values; that the complainants neglected and failed to have the barns insured upon said premises, and that the same were burned as stated in said bill, and became a total loss; that the complainants then expended out of the moneys of said estate, a thousand and sixty-seven dollars and sixty-one cents, as stated in paragraph 30 of said bill, to replace the same with a new barn, and expended further out of the moneys of said estate, a large sum in payment of interest on the prior mortgage, that they refused to sell the same during the period that they held it at advantageous offers, but allowed the same to depreciate in their hands until they realized the small sum mentioned in said paragraph.

25. And these defendants, in further answering, say that the said complainants did and would not transfer the notes, bonds, and mortgages in payment of the legacies according to the express directions of the said will, at the

time or in the manner directed by the will of the said testator; that they continued to hold the assets of the estate or a great part of them, in their hands for a long period of time after the same should have been transferred to the legatees in said will; that they neglected and refused to pay the money or transfer the obligations at their value, to the guardians of these defendants, although they were legally entitled to receive the same by and under the provisions of the will of said David Cory, deceased; that they used the funds of the said estate, as these defendants are informed and believe, in individual speculation, and were continually engaged in constant and expensive litigation.

26. And these defendants, in further answering, deny that since the said assets came into the complainants' hands, there has been great depreciation and shrinkage in the market value of all kinds of property, as stated in paragraph 47 of said bill, but expressly charge the truth to be that at the time the said estate came into the hands of the said complainants, and from thence for a period sufficient for them to have settled the said estate, there was no shrinkage or depreciation in the values of property, and further say that they are informed and believe that the said complainants as executors, have realized besides the accumulations of interest, a large sum of money from the sale of real estate of said testator since the statement of their said account in the Orphans' Court, and with which they were not charged in said account, and that the interest accounts in all the aforesaid statement is wrong and incorrect.

27. And these defendants, in further answering, deny that the statement set forth in paragraph 47 of said bill exhibits a shrinkage or depreciation of the said estate for which these complainants are entitled to the benefit or credit; that the said executors are not entitled to claim a credit or allowance for the exorbitant bills paid counsel in litigation, or for the taxes paid by them on assets of said estate, which should have been transferred to the

legatees after the period that their legacies were due to them, or for the losses on securities occasioned by their culpable negligence and default.

28. And these defendants, in further answering, say that they neither admit or deny the statement of receipts, payments, and disbursements of said estate, made individually by the said complainants, as set forth in paragraph 48 of said bill, but expressly charge and insist that the said complainants cannot equitably be released from the joint liability in the settlement of said estate.

29. And these defendants, in further answering, deny that two of the complainants, James L. Munson and Job Cory, were not present at the statement of said account by the said Surrogate, and that the said James L. Munson did not know anything about said account having been stated until some considerable time after the same having been done, as stated in paragraph 49 of said bill, but expressly charge the truth to be that the said James L. Munson and Job Cory were both present and presented their individual accounts before the Surrogate, upon the statement of said account, and assented in all things to the charges and disbursements therein made, as these defendants are informed and believe.

30. That this defendant, Frank Roe, in further answering, admits the facts stated in paragraph 50 of said bill.

31. And these defendants, in further answering, say that they neither admit nor deny the matters and things set forth in paragraphs 51, 52, 53 and 54 of said bill, but leave the complainants to make such proof thereof as they deem necessary.

32. And these defendants, in further answering, say that they are informed and believe that the complainants Job Cory and Frank C. Easton, notwithstanding large legacies bequeathed to them by the said will, are pecuniarily weak, and that the other complainants, George B. Beatty and James L. Munson, are men of moderate cir-

cumstances, and that all of the complainants have considerably less means of their own than are sufficient to answer for the balance of the assets of said estate.

33. And these defendants, in further answering, say that they are informed and believe, that preference has been made and given by the said executors toward the payments made to other legatees, many of whom are now irresponsible, besides these defendants, for improper and inadequate reasons, and that all the payments made by the said executors have been absolute payments, and these defendants charge and insist that by reasons of said payments made in full of said legacies, the said complainants became legally and equitably bound to pay the remaining unpaid legacies and parts of legacies in full.

34. And these defendants, in further answering, charge and insist that the legacies in said will bequeathed to these defendants, in paragraphs 16 and 17 of said will, are specific or demonstrative legacies, by virtue of the item 21 of said will, which specifies and distinguishes the notes, bonds and mortgages as the identical things given.

35. And these defendants, in further answering, say that they are informed and believe, that the said complainants did not nor have not set apart the sum of twelve thousand dollars, either in money or obligations, nor any part thereof since they accepted the trust of executorship aforesaid, for the benefit of these defendants George Roe, Frank Roe, and Mattie C. Roe, nor the sum of one thousand dollars for the benefit of this defendant Katie Roe, to be kept at interest for her according to the directions in items 17 and 18 of said will.

36. And these defendants, in further answering charge and insist that by virtue of the directions and provisions contained in item 21 of said will, wherein the testator ordered the executors to transfer his notes, bonds and mortgages, with their respective values at the time, in payment of the stipulated legacies and bequests before made in said will, the said notes, bonds, and mort-

gages which came to their hands as executors aforesaid, became specific assets and funds, which, by virtue of the will they were bound to transfer to said legatees at their respective values, and had no lawful right or authority to collect the same or to convert them into money, or to hold the same for an unreasonable length of time, but to transfer the identical obligations within a reasonable period of time.

37. And these defendants further charge, that by having intermeddled with the same, and having held a part an unreasonable length of time during a period of depreciation in values, they are not entitled in law or equity to be allowed out of the estate for an allowance or credit for payments made in the collection or attempted collection of the same, or for their depreciation in value, but should be held accountable for the value of such obligations at the time they came into their hands or a reasonable time thereafter, together with the interest.

38. And these defendants, in further answering, charge and insist that they are entitled to be paid before the bequest of twelve thousand dollars to the Trustees of the Cory Universalist Society of Sparta, and that upon a fair accounting there is sufficient to pay all legacies in full, and a large residuum left.

39. And this defendant, Mattie C. Roe, insists that she is the person meant by the bequest to Sharlotty Roe of four thousand dollars, and that she is entitled to have the said fund and the interest paid over to her guardian, or secured until she arrives at the age of twenty-one years.

40. And this defendant, Katie Roe, insists that she is entitled to have the fund of one thousand dollars and the interest secured to her by a decree of this Court.

41. And this defendant, Frank Roe, charges and insists that he is entitled to have the balance of his legacy and the interest paid over to him in full, he having received on the twenty-first day of March, A.D.

eighteen hundred and seventy-seven, seven hundred and twenty-three dollars, and on the twenty-first day of April of the same year, one thousand and one hundred dollars, being all the payments made to him on account of said legacy.

42. And this defendant, George Roe, charges and insists, that he is not bound to refund any part of the legacy or interest heretofore paid to him.

43. And these defendants charge and insist, that they are entitled as heirs of the said testator, to a decree compelling the said complainants to pay to them their respective interests in the residuum of said estate.

44. And these defendants deny all and all manner of unlawful combination and confederacy wherewith they are by the said bill charged, without that any other matter or thing in the said bill of complaint contained, material or necessary for these defendants to make answer unto, and not herein and hereby well and sufficiently answered, confessed, or avoided, traversed or denied, is true to the knowledge and belief of these defendants; all which matters and things these defendants are ready and willing to aver, maintain, and prove, as this Honorable Court shall direct, and humbly pray to be hence dismissed with their reasonable costs and charges in this behalf most wrongfully sustained, &c.

CHAS. J. ROE,
Solicitor and of counsel with the defendants, George Roe, Frank Roe, Mattie C. Roe and Katie Roe.

NEW JERSEY, }
SUSSEX COUNTY. } ss.

George Roe and Frank Roe, two of the defendants in above answer named, being duly sworn, depose and say that the matters and things set forth in above answer, so far as relate to their own acts and deeds, are true, and so

far as relate to the acts of others, they believe them to be true.

Sworn and subscribed this 19th day of December, 1879, before me,

GEORGE ROE,
FRANK ROE.

H. H. SHROPE,
Master in Chancery of New Jereey.

NEW JERSEY, SUSSEX COUNTY. } ss.

Charles J. Roe, the guardian *ad litem* of the above named infant defendant, Mattie C. Roe, being duly sworn, on his oath saith that he has read the foregoing answer, and that he is informed and verily believes that the facts stated therein are true.

Sworn and subscribed this 20th day of December, A. D. 1879, before me,

CHAS. J. ROE.

MARTIN ROSENKRANS,
Master in Chancery of New Jersey.

In Chancery of New Jersey.

Between

GEORGE B. BEATTY, JAMES L. MUNSON, FRANK C. EASTON, AND JOB CORY, EXECUTORS OF DAVID CORY, DECEASED,

Complainants,

and

MARTHA MORROW, *et al.*,

Defendants.

On Bill, &c.

Interlocutory Decree

This cause being opened to the Court by THOMAS KAYS, of counsel with the complainants, and it appearing that process of subpœna for the appearance of the defendants hath been duly issued and returned, served upon the defendants, Jane Easton, Martha J. Easton, George Roe, "The Trustees of the Cory Universalist Society at Sparta," James B. Stanaback, Joseph McMickle, Robert Mabie, William Earl, Philip Kinney, William L. Cory, Frank Roe, Mattie C. Roe, Katie Roe, Eugene Cory, Arthur Boss, Martha Elizabeth Boss, Thomas C. Boss, and Edward C. Boss, and that due notice of the order of this Court, made on the seventeenth day of June, eighteen hundred and seventy-eight, directing Martha Morrow, Thomas D. Cory, Mary O. Easton, Charles V. Cory, Zopher Cory, Samuel Cory, and Francis M. Cory, seven of the said defendants, to appear, plead, demur or answer the complainants' bill, on or before the nineteenth day of August then next, has been duly published, and also mailed to said defendants in the manner and as in the said order directed and prescribed; and that the said defendants, Martha Morrow, Thomas D.

Cory, Mary O. Easton, Charles V. Cory, Jane Easton, Martha J. Easton, Zopher Cory, Samuel Cory, Francis M. Cory, William L. Cory, and Eugene Cory, have not filed any plea, demurrer or answer to said bill within the time limited by law and said order, but have wholly failed and neglected so to do;

And it further appearing that the defendants, Arthur Boss, Martha Elizabeth Boss, Thomas C. Boss and Edward C. Boss, four of the infants, under the age of twenty-one years, have, by Henry S. Little, their guardian, *ad litem*, filed their answer, praying that their interest in the premises mentioned in the complainants' bill may be protected;

And it further appearing that the defendants, The Trustees of the Cory Universalist Society at Sparta, and James B. Stanaback, Joseph McMickle, Robert Mabie, William Earl, and Philip Kinney, by A. Q. Keasbey & Son, their solicitors, filed their answer to said complainants' bill of complaint;

And it further appearing that George Roe, Frank Roe, and Mattie C. Roe, by Charles J. Roe, her guardian, *ad litem*, and Katie Roe, by Morris S. Roe, her guardian, *ad litem*, have by Charles J. Roe, their solicitor, filed their joint and several answer to said complainants' bill of complaint:

It is therefore, on this day of in the year of our Lord one thousand eight hundred and eighty, ordered and directed that the complainants' bill be and the same is hereby taken as confessed against the said defendants, Martha Morrow, Thomas D. Cory, Mary O. Easton, Charles V. Cory, Jane Easton, Martha J. Easton, Zopher Cory, Samuel Cory, Francis M. Cory, William L. Cory, and Eugene Cory, to the end that such decree may be made against them as the Chancellor shall think equitable and just.

In Chancery of New Jersey.

Between

GEORGE B. BEATTY, *and others*, EXECUTORS OF DAVID CORY, DECEASED,

Complainants,

and

MARTHA MORROW, *et al.*,

Defendants.

On Bill, &c.

Replication.

The replication of George B. Beatty, James L. Munson, Frank C. Easton and Job Cory, executors of David Cory, deceased, complainants, to the answers of the Trustees of the Cory Universalist Society at Sparta, and Joseph McMickle, William Earl, Philip Kinney and James B. Stanaback, individuals composing said corporation, George Roe, Frank Roe, Mattie C. Roe, by Charles J. Roe, her guardian, *ad litem*, and Katie Roe, by Morris S. Roe, her guardian, *ad litem*, defendants.

These repliants, saving and reserving to themselves, all and all manner of advantage of exception to the manifold insufficiencies of the said answers, for replication thereunto, say, that they will aver and prove their said bill to be true, certain, and sufficient in the law to be answered unto; and that the said answers of the said defendants, and each of them, uncertain, untrue, and insufficient to be replied unto by these repliants, without this, that any other matter or thing whatsoever in the said answer contained, material or effectual in the law to be replied unto, confessed and avoided, traversed or denied, is true; all which matters and things these repliants are and will be ready to aver and prove, as this honorable Court shall direct; and humbly pray, as in and by their said bill they have already prayed.

THOMAS KAYS,

Solicitor for and of Counsel with Complainants.

In Chancery of New Jersey

Between

GEORGE B. BEATTY, *and others*, EXECUTORS OF DAVID CORY, DECEASED,

Complainants,

and

MARTHA MORROW, *and others*,

Defendants.

On Bill, &c.

Take notice, that the examination of witnesses, &c., will be taken in this cause, on behalf of the complainants, before Henry Huston, Esq., one of the masters and examiners of this Court, at the office of Thomas Kays, in the town of Newton, in the State of New Jersey, on the fourteenth day of January inst., at the hour of eleven in the forenoon.

To CHARLES J. ROE, ESQ., solicitor for George Roe, Frank Roe, Mattie C. Roe, and Katie Roe, or whom it may concern.

Yours, &c.,

THOMAS KAYS,

Solicitor for Complainants.

Dated January 5th, 1880.

Due and legal service of the within notice is hereby acknowledged, this 5th day of January, 1880.

CHAS. J. ROE,

Sol. for Defendants herein named.

In Chancery of New Jersey.

Between

GEORGE B. BEATTY, *and others*, EXECUTORS OF DAVID CORY, DECEASED,

Complainants,

and

MARTHA MORROW, *and others*,

Defendants.

On Bill, &c.

Take notice, that the examination of witnesses, &c., will be taken in this cause, on behalf of the complainants, before Henry Huston, Esq., one of the masters and examiners of this Court, at the office of Thomas Kays, in the town of Newton, in the State of New Jersey, on the fourteenth day of January inst., at the hour of eleven in the forenoon.

To A. Q. KEASBEY & SON, ESQS., solicitors for The Trustees of the Cory Universalist Society at Sparta, or whom it may concern.

Yours, &c.,

THOMAS KAYS,

Sol'r for Complainant.

Dated January 5th, 1880.

We, solicitors on the part of defendant, The Cory Universalist Society of Sparta, *et al.*, do hereby agree with Thomas Kays, solicitor of complainant, and consent that Henry Huston, master and examiner, &c., shall and may act as master and examiner in the above stated cause, in taking all the evidence on the part of the complainant in the above stated cause, anything in the 79th rule of said Court to the contrary notwithstanding.

Due and legal service of the within notice is hereby acknowledged, this——day of January, 1880.

A. Q. KEASBEY & SON.

In Chancery of New Jersey.

Between

GEORGE B. BEATTY, JAMES L. MUNSON, FRANK C. EASTON, AND JOB CORY, EXECUTORS OF DAVID CORY, DECEASED,

Complainants,

and

THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY AT SPARTA, *and others,*

Defendants.

On Bill for Relief.

AND

Between

THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY AT SPARTA, *et al.,*

Complainants,

and

GEORGE B. BEATTY, *et al.*, EXECUTORS OF DAVID CORY, DECEASED,

Defendants.

On Bill for Relief.

It is hereby stipulated and agreed by and between Thomas Kays, solicitor and of counsel with the executors of David Cory, deceased, and A. Q. Keasbey & Sons, solicitors and of counsel with The Trustees of the Cory Universalist Society at Sparta, and of the corporation by that name, that the evidence, exhibits and proofs taken

in the first above mentioned cause, on the part of the complainants and defendants, shall be taken and used as the evidence, exhibits and proofs in the second above mentioned cause, so far as the same are pertinent and applicable thereto.

January 10, 1880.

THOMAS KAYS,
Solicitor and of Counsel with Executors of D. Cory, dec'd.

A. Q. KEASBEY & SONS,
Solicitors of Trustees Universalist Ch. at Sparta.

In Chancery of New Jersey.

Between

GEORGE B. BEATTY, *et al.*, EXECUTORS OF DAVID CORY, DECEASED, *Complainants,*

and

THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY AT SPARTA, *et al.*, *Defendants.*

On Bill for Relief.

It is hereby stipulated and agreed that the examination in this cause may be taken before Henry Huston, a Master in Chancery, who is a clerk in the office of Thomas Kays, solicitor of complainants.

And it is further stipulated and agreed that the evidence in this cause may be taken by Charles A. Knight, stenographer, or Herbert W. Knight, stenographer, in short hand, and extended in full by said Charles A. or Herbert W. Knight, as the same may be taken by either, and the names of the witnesses subscribed by said stenographers, and the same to be taken and accepted, and used as the evidence in this cause; the same to be filed by said Huston, Master, with the clerk of this Court.

And further, that said Henry Huston, Charles A. or Herbert W. Knight, may make the exhibits and vouchers offered in evidence at the time such one may be taking the evidence.

THOMAS KAYS,
Sol. of Complainants.

A. Q. KEASBEY & SONS,
Solicitors of The Trustees of the Cory Universalist Society at Sparta.

CHARLES J. ROE,
Solicitor for Defendants, George, Frank, Mattie C. and Katie Roe.

In Chancery of New Jersey.

Between

GEORGE B. BEATTY, JAMES L. MUNSON, FRANK C. EASTON, AND JOB CORY, EXECUTORS OF DAVID CORY, DECEASED,

Complainants,

and

MARTHA MORROW, *et al.*,

Defendants.

On Bill, &c.

Examination of witnesses in a cause depending in the Court of Chancery of the State of New Jersey, wherein George B. Beatty and others, executors of David Cory, deceased, are complainants, and Martha Morrow and others are defendants, taken at the office of Thomas Kays, in the town of Newton, Sussex County, New Jersey, on Wednesday, the fourteenth day of January, in the year of our Lord one thousand eight hundred and eighty, before Henry Huston, one of the masters and examiners of said Court, in the presence of Thomas Kays, solicitor and of counsel with the said complainants, and of George M. Keasbey, of the firm of A. Q. Keasbey & Sons, solicitors and of counsel with The Trustees of the Cory Univer salist Society at Sparta, one of the defendants in the above cause, and of Charles J. Roe, solicitor and of counsel with George Roe, Frank Roe, Mattie C. Roe, and Katie Roe, four of the defendants in the above cause.

FRANK C. EASTON, (one of the executors aforesaid,) a witness called on behalf of the complainants, being duly sworn, testified as follows:

Direct examination, by Mr. Kays:

By Mr. Kays: I offer in evidence a certified copy of the last will and testament of David Cory; said copy marked Exhibit 1.

Also a certified copy of letters of administration; said copy marked Exhibit 2.

And certified copy of inventory; said copy marked Exhibit 3.

Also the rule to limit creditors; said rule marked Exhibit 4.

Also certified copy of decree barring creditors; said copy marked Exhibit 5.

Also certified copy of account filed in the Orphans' Court; said copy marked Exhibit 6.

Also certified copy of decree of confirmation in the Orphans' Court; said copy marked Exhibit 7.

Q When did David Cory, the testator, die?
A October 14, 1870.
Q Was the will and codicil proved and admitted to probate?
A It was.
Q Before whom?
A Surrogate Roe.
Q Charles Roe, surrogate?
A Yes, sir.
Q Are you one of the executors under that will?
A I am.
Q Did you accept the trust?
A I did.
Q Who were the other executors named in the will?
A George B. Beatty, James L. Munson, Job Cory.
Q Did they also accept the trust?
A Yes, sir.

Q Were letters of administration granted to you four?

A Yes.

Q Did you make an inventory?

A We did.

Q And an appraisement of the property?

A We did.

Q (Showing witness Exhibit 3.) Is that a copy of the inventory?

A Yes, sir; I suppose it is.

Q You obtained a rule to limit creditors, did you not?

A Yes, sir.

Q Did you give notice to Charles Roe, surrogate, in 1871, to advertise for settlement of the accounts; individually, I speak, did you?

A I don't remember that I did.

Q Did any one, as you understood?

A I understood that Mr. Beatty did.

Q You paid the bequest of $20,000 to Martha Morrow?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Martha Morrow, for $20,000, dated August 16, 1871; said receipt was marked Exhibit No. 8, and voucher No. 1.

Q (Showing witness Exhibit No. 8.) Is that the receipt given you as executors for the said legacy to Martha Morrow?

A It is.

Q How was it paid?

A Bonds and obligations transferred to her, together with a small portion in money.

Q Was it paid according to the receipt?

A According to the receipt, in bonds and mortgages.

Q And notes?

A Yes, sir.

Q Paid according to the receipt?

A Yes, sir.

Q Who paid the cash that is mentioned in it?

A I paid it.

Q How much cash?

A $1,969.22.

Q And the interest on what—on the cash?

A I suppose so.

Q Don't you know?

A Yes, sir.

Q What is the interest on the cash in the receipt?

A $29.22.

Q What obligations were passed to her; the same as were ~~mentioned~~ inventoried as part of the estate?

A Yes, sir.

Q They were all the identical obligations of which David Cory died the owner, and that were mentioned?

A Yes, sir.

Q Who participated in that payment, one or all of the executors?

A All of the executors.

Q Were those obligations selected and transferred to her in accordance with the will, by all of the executors?

A I presume so.

Q Well, do you know whether they were selected by the executors?

A They were selected by the executors, yes, sir.

Q Have you paid the legacy of $25,000 mentioned in the will to Thomas D. Cory?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt from Thomas D. Cory, dated August 16, 1871, for $25,000; same was marked Exhibit No. 9, and voucher No. 2.

Q When was that legacy paid to Thomas D. Cory?

A August 16, 1871.

Q How was it paid?

A In bonds and obligations, agreeable to the directions of the will, as we interpreted it.

Q Was it paid according to the receipt, by the obligations mentioned in the receipt?

A The receipt shows—yes, sir.

Q All obligations, or some cash?

A Some cash.

Q By whom paid?

A I believe the first item was paid by Job Cory.

Q The first cash item?

A Yes, sir.

Q And the other by whom?

A I think I paid that.

Q By check, $36.81?

A Yes, sir, I think so; I am not sure about that.

Q Were those obligations selected by all the executors and transferred to Thomas D. Cory, according to the directions of the will, as you understood it?

A Yes, sir.

Q Are the obligations, mentioned in the receipt, the same identical obligations that were inventoried as part of the testator's estate?

A They are.

Q Thomas D. Cory was the son of David Cory, the testator?

A He was.

Q And one of the legatees in the will?

A Yes, sir.

Q Martha Morrow was a daughter of the testator?

A Yes, sir.

Q And one of the legatees in the will?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt for the payment of the legacy to Mary O. Easton, of $500, dated November 1, 1871; same was marked Exhibit No. 10, and voucher No. 3.

Q Have you paid the legacy of $500 to Mary O. Easton?

A I have.

Q (Showing witness Exhibit No. 10, voucher No. 3.) Is that the receipt for it?

A It is.

Q Dated when?

A November 1st, 1871.

Q By whom was that paid?

A By me.

Q In cash, or obligations?

A By check ~~and~~ or cash.

Q Who was Mary O. Easton?

A Granddaughter of the testator, and my sister.

Q Daughter of whom?

A Jane Easton.

Q Is she one of the legatees mentioned in the will?

A She is.

Q Has the bequest of $4,000 to Charles V. Cory been paid?

A It has.

By Mr. Kays: I offer in evidence the receipt of Charles V. ~~Kays~~ Cory for $2,000, dated November 10th, 1871; same was marked Exhibit No. 11, and voucher No. 4.

Q (Showing witness Exhibit No. 11, voucher No. 4.) By whom was that paid?

A By Job Cory.

Q By whom was the balance of the $4,000 paid?

A By myself.

Q How was the balance of the $4,000 paid?

A $125.99, interest, charged to him, and interest on the balance for ten days, $3.64, making $1,877.65 due him; of this I paid $308.35, being principal and interest on a certain note held by Job Cory against C. V. Cory, paid by me to Job Cory.

Q What was the balance?

A The balance due him, according to this account, was $1,569.30.

Q How did you pay that?

A By draft.

Q (Handing witness a paper.) Is that your check that was given by you for the draft?

A Yes, sir.

Q Then, as I understand you, $2,000 of this was paid by Job Cory on the 7th of December, 1870, and then you

charged Charles V. Cory interest, $125.99, on acccount of its being paid before due?

A Yes, sir.

Q That left a balance due him of $1,874.01?

A Yes, sir.

Q And on that you charged $3.64, making $1,877.65, did you?

A Yes, sir.

Q Then you paid him—paid Job Cory for him the amount of a note that Job held against Charles V., $289.69, and interest, $18.66; that left a balance due him of $1,569.30?

A Yes, sir.

Q And the payment made by you to him was by draft for $1,587.38.

A Yes, sir.

Q Have you, or any of the executors, at any time stated an account of any kind or description with the surrogate of the county of Sussex?

A Yes, sir.

Q Do you remember when that was?

A It was about the 10th day of November, 1871.

Q The 10th or 15th?

A The 10th.

Q Who was present at the stating of it?

A George B. Beatty, the surrogate, and myself.

Q Any one else?

A Not that I remember.

Q Was Job Cory there?

A He was not.

Q Was James L. Munson there?

A He was not.

Q Did you represent any one else there besides yourself?

A I did not consider that I was.

Q (Showing witness Exhibit No. 6.) Is that the account you refer to?

A I suppose so, without examining it thoroughly.

Q Was there ever more than one account stated?

A There was not, to my knowledge.

Q Who made up the account?

A The surrogate.

Q Who was the surrogate?

A Charles Roe.

Q Who made the calculations of interest, &c.

A Charles Roe.

Q Did you have any vouchers there with you?

A I don't think I had.

Q How long were you at it?

A I could not tell precisely; part of an afternoon that I was present.

Q How came that account to be stated; at whose suggestion?

A The first intimation I had of any such intention come from Mr. Beatty; George B. Beatty; he wished me to go on with him and look over the account.

Q Did you have any counsel in stating the account?

A None.

Q Did you advise with any?

A I did not.

Q Who was your counsel at the time?

A Thomas Kays.

Q Had you any other?

A Not to my knowledge.

Q You know whether you had employed any one?

A No, sir; I had not.

Q Had you any idea or intention of charging yourself with all the obligations that had been inventoried, whether good or bad, as cash?

A I had not.

Q Were you informed by the surrogate, or any one else, that the account as stated by you, in form, did that, at that time?

A I think not.

Q Don't you know—did any one inform you there, or before then, that the account as charged, would make you responsible for every obligation, whether good or bad?

A No, sir; I don't think they did.

Q Had you any idea of being charged with them all as cash?

A I had none—by no means.

Q How come you did not have counsel there at the time, do you remember?

A I suppose the chief reason was to save expense.

Q Was it your idea to make a final accounting then?

A No, sir.

Q Have you since ascertained whether or not there were errors made in the accounting?

A We have.

Q On the debit and credit side both?

A Yes, sir.

Q Was there an obligation ~~mentioned~~ inventoried, a bond and mortgage against Alfred Roof, of $2,033?

A There was.

Q Was there a suit commenced on that by the mortgagor against the testator in his life-time, to have it delivered up and canceled for fraud?

A I have been so informed.

Q Did you know that at the time the account was stated?

A Yes, sir; I knew that was questionable, of course.

Q That suit was being defended by me at the time of the testator's death, was it not?

A I heard it so stated by the testator.

Q Have you paid the bequest of $5,000 to Jane Easton?

A Yes, sir.

By Mr. Kays: I offer the receipt from Jane Easton for the sum of $5,000, dated December 5th 1871, in evidence; same was marked Exhibit No. 12 and voucher No. 5.

Q (Showing witness Exhibit No. 12, voucher No. 5.) How was this legacy paid?

A In bonds and obligations, as shown by the receipt.

Q And cash?

A No, sir.

Q There is cash mentioned in the receipt?

A There is a balance of $109.40 charged to me.

Q Well, in making up the account for the bill, you took credit for the payment of this legacy of $2,293.65; is that the amount of the Longcor bond and mortgage mentioned in the receipt, $2,403.05, less $109.40?

A Yes, sir.

Q John W. Longcor's bond and mortgage was for how much—the principal sum, do you remember—$1,150?

A Yes, sir.

Q Was that one of the obligations inventoried?

A Yes, sir; I believe so; yes it was.

Q Item 9, page 15 of the printed bill?

A Yes, sir.

Q It was one of the obligations inventoried?

A It was.

Q Was it placed in Thomas Kays' hands for collection?

A It was.

Q Foreclosed?

A It was.

Q And the property purchased by you for your mother?

A It was.

Q This $2,293.65 was the amount of the bond and mortgage, interest and costs?

A Yes, sir.

Q That is the way that amount is made up, is it?

A Yes, sir.

Q Has the legacy of $1,000 been paid to Lottie B. Boss?

A It has.

By Mr. Kays: I offer in evidence the receipt of Lottie B. Boss, for $1,000, dated December 5, 1871; same was marked Exhibit No. 13, and voucher No. 6.

Q (Showing witness Exhibit No. 13, and voucher No. 6.) Is that the receipt for the legacy?

A It is.

Q By whom was it paid?

A By me.

Q How, obligations or cash?

A Cash.

Q Who was Lottie B. Boss?

A The daughter of Samuel Cory; grand-daughter of the testator.

Q Was Samuel Cory a son of the old gentleman?

A The son of David Cory, deceased.

Q Where did she live at the time of the testator's death, or where did she a short time before?

A With the testator until within a few months of his death—a year or so; she lived near Sparta; I don't remember where just now.

Q By what name was she called by the testator?

A He always called her Charlotte.

Q What was her correct name?

A She always called herself Lottie.

Q Any middle letter?

A "B"—Lottie B.

Q She is one of the legatees mentioned in the will?

A Yes, sir.

Q Did she afterwards marry, and if so, whom?

A She did; she married Joseph C. Boss.

Q When was that paid—the date of the receipt?

A Yes, sir.

Q Has the legacy of $500, to Martha J. Easton, been paid?

A It has.

By Mr. Kays: I offer in evidence the receipt of Martha J. Easton for her legacy of $500, bearing date the 5th day of December, 1871; same was marked Exhibit No. 14, and voucher No. 7.

Q By whom was that paid?

A By George B. Beatty.

Q Were you present at the time it was paid?

A I think I was.

Q There is no note belonging to the estate made by

George H. Corson and Samuel J. Corson for $400, is there?

A Not that I know of.

Q Were you present at the time the legacy of Martha J. Easton was paid?

A I was.

Q Has the legacy of $1,000 been paid to Zophar Cory?

A It has.

By Mr. Kays: I offer in evidence the receipt made by Zophar H. Cory for $1,011.66, dated February 5th, 1872; same was marked Exhibit No. 15, and voucher No. 8.

Q (Showing witness Exhibit No. 15, and voucher No. 8.) Was it paid at the time it bears date?

A Yes, sir.

Q By whom was it paid?

A By me.

Q How?

A By check.

By Mr. Kays: I offer in evidence the check of Frank Easton to the order of Zophar Cory, bearing date February 9th, 1872, for the amount of the legacy; same was marked Exhibit No. 15½, and voucher No. 8½.

Q What is the $11.66 for?

A Interest.

Q How did you make up the interest paid—all to one time?

A Yes, sir.

Q And interest was allowed on this one from December 5th?

A 1871.

Q And the interest of all the legacies was rated as—

A In the same way.

Q Has the legacy of $12,000 been paid to Job Cory?

A It has.

By Mr. Kays: I offer in evidence the receipt from Job Cory for $12,388.57, dated May 18th, ~~1873~~ 1872; same was marked Exhibit No. ~~17~~ 16, voucher No. 9.

Q (Showing witness Exhibit No. 16, voucher No. 9.) Is that the receipt for the payment of Job Cory's legacy?

A It is.

Q How was it paid?

A According to this receipt.

Q In cash, or obligations?

A Obligations and cash—$345.29 in cash.

Q Were the obligations selected by the executors?

A They were.

Q And part of the testator's estate?

A They were.

Q And the identical obligations inventoried?

A They were.

Q How have these obligations been rated, in this receipt and other receipts where the bequests have been paid in obligations, at their face value—value, with interest accrued on them?

A Yes sir.

Q Regardless of their market or intrinsic value?

A They were, except those that were known to be worthless; they were not offered, of course.

Q I am speaking about the obligations that were passed away?

A Yes, sir; they were.

Q I see there is interest allowed in this (referring to Exhibit No. 16, voucher No. 9), $388.57; was that from the 5th of December, 1871?

A It was.

Q The same as the others?

A Yes, sir.

Q Job Cory was one of the legatees mentioned in the will?

A He was.

Q And one of the executors?

A He was.

Q Zophar Cory was one of the legatees mentioned in the will?

A He was.

Q Who was he?

A He was the son of Samuel Cory, and grandson of the testator.

Q Martha J. Easton was one of the legatees mentioned in the will?

A Yes, sir.

Q And daughter of whom?

A Jane Easton, and she was a daughter of the testator.

Q Lottie B. Boss was one of the legatees in the will?

A She was.

Q And daughter of whom?

A Samuel Cory, and he was a son of the testator.

Q Has the legacy of $4,000 been paid to George Roe?

A It has.

By Mr. Kays: I offer in evidence the receipt from George Roe for $4,378, dated April 11, 1873; same was marked Exhibit No. 17, voucher No. 10.

Q (Showing witness Exhibit No. 17, voucher No. 10.) Is that the receipt of George Roe?

A It is.

Q Paid by whom?

A Paid by me.

Q When?

A The 11th day of April, 1873.

Q What is the $380, over and above the $4,000 for?

A $378?

Q Yes?

A For accrued interest.

Q From what time?

A Since December 5th, 1871.

Q After December 5th?

A Yes, sir.

Q Was George Roe one of the legatees named in the will?

A Yes, sir.

Q Who was he?

A Son of Eliza Roe, who was a daughter of the testator.

Q He was then of age?

A He was so represented.

Q Was he an infant under the age of 21, at the death of the testator?

A I presume so.

Q What was your understanding?

A I understood that he was.

Q By whom was this paid?

A By me.

By Mr. Kays: I offer in evidence the check of Frank C. Easton to George Roe, for $18, dated April 11th, 1873, same was marked Exhibit No. 17¼; voucher 10¼.

Also another check from Frank C. Easton to George Roe, for $190, dated April 12, 1873; same was marked Exhibit No. 17½, voucher No. 10½.

Q (Showing witness Exhibits 17¼ and 17½, vouchers 10¼ and 10½) Were those checks given in payment of the legacy, as you remember?

A Yes, sir; as I remember.

Q How was the balance paid, do you remember?

A I believe it was paid in notes that were due and about to be paid.

Q Any cash, or don't you remember?

A I don't remember.

Q How was the payment treated by you in your account; was it treated as paid in obligations or cash?

A (Reading from account.) "By legacy paid George Roe"—it is not specified; I always regarded it as cash.

Q You find it treated in your account as cash?

A No; it is not specified.

Q Are you charged with notes in your account?

A No; I am charged with so much cash.

Q Then you treated it as so much cash, did not you?

A Yes, sir.

Q Has the legacy of $1,000 been paid to Samuel Cory, one of the legatees mentioned in the will?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt from Samuel Cory, for $1,021.70, dated March 27th,

1872; same was marked Exhibit No. 18, voucher No. 11.

Q (Showing witness Exhibit No. 18, voucher 11.) Is that the receipt of Samuel Cory for his legacy?

A It is.

Q When was it paid?

A The receipt is dated the 27th of March, 1872.

Q Was it paid then?

A Yes, sir; interest computed from December 5th, same as the other legacies.

Q Amounting to $21.70?

A Yes, sir.

Q Was Samuel Cory one of the legatees in the will?

A He was.

Q Who was he?

A Son of Samuel Cory, and he was a son of the testator.

Q By whom was that paid?

A By me.

Q In cash, or obligations?

A Check.

Q Has the legacy of $500 been paid to Francis M. Cory, son of Job?

A I believe it has.

By Mr. Kays: I offer in evidence receipt and release of Francis M. Cory, for $504.67, bearing date January 24th, 1872; same was marked Exhibit No. 19, voucher 12.

Q (Showing witness Exhibit No. 19, voucher 12.) Is that the receipt for Francis M. Cory's legacy?

A I suppose it is.

Q Who was he?

A Son of Job Cory, who was a son of the testator.

Q And Francis M. Cory was one of the legatees mentioned in the will?

A Yes, sir.

Q By whom was that paid?

A By Job Cory; it is so reputed.

Q You understand it so?

A I understand it so.

Q Why was the bequest of $12,000, to Robert Mabie and others, trustees, not paid?

A Because we were advised that it was unsafe to do so.

Q Unsafe, how?

A Owing to the uncertainty of the terms employed in the bequest by the testator.

Q Unsafe to pay it until a construction of the will?

A Certainly.

Q By the Court?

A By the Court.

Q Were you otherwise opposed to the paying of it?

A Not at all.

Q Was there any reason why it should not be paid?

A There was none.

Q Did Robert Mabie and others, trustees, commence a suit against you?

A They did.

Q For the collection of this legacy?

A Yes, sir.

Q Had you, prior to that time, been advised by your counsel, Thomas Kays, not to pay it until a construction was had upon the will, or that clause of it, and was he to file a bill to obtain such construction?

A Yes, sir.

Q The suit was brought before that was done?

A Yes, sir.

Q The suit brought against you?

A Yes, sir.

By Mr. Kays: I offer in evidence the opinion of the Chancellor in the case of the Trustees of the Universalist Society of Sparta against Beatty, and others; same was marked Exhibit No. 20.

I also offer a certified copy of the final decree in the same cause; same was marked Exhibit No. 21.

Q Has the bequest of $500 been paid to William L. Cory, son of Job Cory?

A So I understand it.

By Mr. Kays: I offer in evidence the receipt and release of William L. Cory for $629.11, dated August 14th, 1875; same was marked Exhibit No. 22, voucher No. 13.

Q (Showing witness Exhibit No. 22, voucher No. 13.) Is that the receipt of William L. Cory for his legacy?

A Yes, sir; that is the receipt.

Q By whom was that paid?

A By Job Cory, I believe.

Q Was William L. Cory, or is William L. Cory a legatee in the will?

A Yes, sir.

Q Who is he?

A Son of Job Cory, who is a son of the testator.

Q Has the bequest of $4,000 been paid to Frank Roe, or any part of it?

A Part of it.

By Mr. Kays: I offer in evidence the receipt of Frank Roe for $723, dated March 21, 1877; same was marked Exhibit No. 23, voucher 14.

Also another receipt of Frank Roe for $1,100, dated April 21, 1877; same was marked Exhibit No. 24, voucher 15.

Q (Showing witness Exhibits Nos. 23 and 24, vouchers 14 and 15.) Is this receipt of March 21, 1877, for $723, the receipt of Frank Roe on his legacy?

A Yes, sir.

Q By whom was that paid?

A By me.

Q Is the receipt of April 21, 1877, for $1,100, Frank Roe's receipt on his legacy?

A Yes, sir.

Q By whom was that paid?

A By Thomas Kays, I believe.

Q By your order, made on the receipt?

A Yes, sir.

Q Who is Frank Roe?

A Son of Eliza Roe; she is a daughter of the testator.

Q Is he one of the legatees mentioned in the will?

A He is.

Q Was Frank Roe an infant, under the age 21 years, at the time of the death of the testator?

A He was.

Q Do you remember when he came of age?

A I do not.

Q Soon or some time after the death of the testator?

A It was some time after.

Q Was George Roe an infant at the time of the death of the testator?

A I believe he was, so I understand it; he came of age shortly after, I think, about a year or so.

Q Why was the estate not closed up sooner; why has it not been closed up sooner?

A Owing to our inability to do so until the suit that was pending was decided, and owing also to the infancy of the unpaid legatees.

Q Were you advised that you could not pay the infants in obligations?

A Yes, sir.

Q Who was the father of George Roe, and Frank Roe and Mattie Roe?

A Villiam H. Roe.

Q Were obligations selected and set apart for the legacy of $1,200 to the three children of Eliza Roe by the executors.

A Yes, sir.

Q Was William H. Roe, their father, notified of the fact?

A He was.

Q How?

A By letter from me, under the instructions of the executors.

Q Did you, in that letter, give a list of the obligations that you proposed to pass over to the guardian of the children?

A Yes, sir.

Q Well, what reply did you get, if any, from him?

A I don't know that I got any reply directly from him.

Q What was your understanding of the matter—that he refused or accepted ?

A That he refused, unless we guaranteed, and one of our associate executors was told by him that he would not accept them unless they were guaranteed.

Q Who was that ?

A Job Cory.

Q At that time did you believe that there were sufficient assets to pay all the legacies ?

A Yes, sir.

Q Did you, at any time, learn that there would be a deficiency of assets ?

A Yes; our misgivings were excited subsequent to this.

Q Well, what did you do—make or have done any examination into it ?

A We instructed our counsel, Thomas Kays, to enquire into the matter.

Q Enquire or examine ?

A Examine.

Q Did he do so ?

A He did.

Q Did you and the other executors assist ?

A We did.

Q Did you make a thorough examination into the condition of the estate ?

A We did.

Q When was that, as nearly as you can recollect ?

A I think September 25th, 1877.

Q About that time ?

A About that time.

Q You made a thorough examination into the condition of the estate ?

A Yes, sir.

Q Was Thomas Kays the attorney of David Cory at the time of his death—had he been during his life-time, I should have said ?

A He was.

Q And he had been so in his life-time ?

A He had.

Q How was the inventory made up—of the obligations as you found them at the time of his death—of the testator's death ?

A They were.

Q And the inventory included receipts of Thomas Kays, the attorney of David Cory, for obligations that he held for collection ?

A Yes, sir.

Q Did you afterwards ascertain that Mr. Kays had obligations that Mr. David Cory did not have receipts for ?

A Yes, sir.

Q Did you afterwards ascertain that Mr. Kays had made collections and loaned out moneys in his hands prior to the death of David Cory ?

A Yes, sir.

Q Was a settlement had with Mr. Kays subsequent to the inventory, and before your accounting in the Court ?

A No, sir.

Q You forgot it when you made your account, and you forget it again, do you ?

A What was your question ?

(The stenographer read the question as follows: "Was a settlement had with Mr. Kays subsequent to the inventory, and before your accounting to the Court ?")

A There had ; I did not understand your question.

Q When, soon after the inventory ?

A I believe so.

Q Did Mr. Kays continue the collection of obligations for the estate ?

A He did.

Q When did you have any settlement with him subsequent to that had by Mr. Job Cory and yourself ?

A January 12th, 1878, I believe.

Q Had you had any other settlement with him from the time you and Job Cory made the one of December

31, 1870, up to the time when you made the accounting to the surrogate?

A None that I know of.

Q Well, do you know whether there was any or not?

A There was none that I had anything to do with.

Q After making the examination into the condition of the estate, commencing about September, 1877, did you, subsequent to that time, order your counsel, Mr. Kays, to file this bill in question?

A Yes, sir.

Q Does the bill filed in this cause show the true condition of the estate on the 15th day of November, 1871?

A It does.

Q On what page of the printed bill?

A It commences on page 37.

Q Does the bill also show the true condition of the estate on the first day of May, 1878, at the date of filing the bill in this cause?

A Yes, sir.

Q On what page of the printed bill?

A Page 61.

Q Section 30?

A Section 30.

Q Have you kept an account of all the moneys and obligations belonging to the estate, and all the moneys that have come to your hands, and all payments and disbursements made by you?

A Yes, sir.

Q Who has had the possession of the obligations, principally, since the death of the testator?

A Most of them were in my possession.

Q Where?

A In the house—in the homestead where the testator died, in an iron safe that belonged to him during his lifetime.

Q In the transfer of the obligations to the legatees, all the executors joined, as I understand you?

A They did.

Q Give a detailed statement of all the moneys re-

ceived by you belonging to the estate, up to the time of the filing of the bill in this cause, dates and amounts.

RECEIPTS, DEBTOR.

1870. Nov. 2. Theo. Harehouse..... $100 00

Q What was that?

A Bond and mortgage.

Q Principal and interest?

A It was interest.

Nov. 2. H. Kinney, note and interest..... 2 75

Q Principal and interest on a note?

A Yes, sir.

Nov. 26. Charles St. John, principal and interest, 598 69

Q On what?

A Due on a note held by David Cory.

Q (Handing witness a paper.) Is that the receipt of Charles St. John?

A It is.

Said receipt offered in evidence and marked Exhibit 25, voucher 16.

Q What is the other paper attached to the receipt?

A It is a statement of the amount due on the note held by David Cory against St. John, sent to St. John and delivered to me by St. John.

Q Sent to him during the life-time of the testator?

A Yes, sir.

Q And it was on a note of what?

A Balance on a note of $5,000, with various payments, reducing it to $760.41 due March 16th, 1870.

Q And the receipt was deducted from that?

A Yes, sir.

Q What was that for?

A For services rendered David Cory during his life-time.

Q What services—do you know anything about it yourself, personally?

A Yes, sir; from letters and correspondence between the two parties which I have seen, I know that the testator owned a good deal of property in Port Jervis, and Mr. St. John was his agent there.

Q Doing his business?

A Yes, sir.

Q How much property did he own there at any time?

A It has been variously estimated.

Q Well, some aggregate amount?

A I should think $30,000 or $40,000.

Q And Charles St. John was his agent?

A Yes, sir.

Q And this was a final settlement with him?

A Yes, sir.

Q Was this in the inventory?

A It was not.

Q Next item of the receipts?

Nov. 22 S. D. Woodruff..... 500 00
on account, I believe.

Q Is that the items mentioned in the inventory of $300 and $200?

A Yes, sir.

Q Give us the next item of receipts?

Dec. 17. James H. Bowman, note..... 450 00

Q Was that inventoried?

A It was not.

Q What was it?

A A note.

Q Where payable?

A At the bank.

Q Why was it not inventoried?

A I do not know whether it was found among some old papers, or whether it was in the bank and did not come to light until afterwards; I have forgotten about it.

Q Held by the bank for collection?
A Yes, sir.
Q Next item?

Dec. 19. Theodore Harehouse, interest..... 52 00
Q On what?
A On bond and mortgage.
Q Next item?

1871. March 25. Collins Sandford, note and interest 107 00
Q Is that in the inventory?
A Yes, sir.
Q Go on?

March 30. Martha Sandford, principal and interest on bond and mortgage..... 1,337 50
Q Inventoried?
A Inventoried.
Q Next item?

March 31. Peter Longcor, interest on bond and mortgage, inventoried..... 70 00
Q Go ahead?

March 31. Henry Whitaker, bond and mortgage, principal and interest, inventoried..... 1,070 00
March 31. J. S. Johnson, note, bank note, not inventoried..... 738 38
Q Why was that not inventoried?
A It was in the bank at the time and not known of.

April 1. Jacob Shimer, interest on bond and mortgage, inventoried..... 140 00
April 4. J. & M. Van Kirk, interest on bond and mortgage, inventoried..... 70 00
April 4. J. Keef, interest on bond and mortgage, inventoried..... 105 00
April 5. L. D. Rosenkrans, interest on bond and mortgage, inventoried..... 140 00
April. J. Bonter, interest on bond and mortgage, inventoried..... 42 00
April 21. B. Williams, on bond and mortgage.... 401 08
Q Part principal and part interest?
A I think so.

Q Is that Benjamin Williams ?

A Yes, sir.

Q Inventoried ?

A Yes, sir.

April 22. H. R. Ford, principal and interest on bond and mortgage, inventoried..... 2,358 22

Q Is that Horace R. Ford ?

A Yes, sir.

April 27. J. & M. Van Kirk, on bond and mortgage, I presume, inventoried..... 800 00

May 22. S. B. Sprague, on note..... 435 00

Q Principal and interest ?

A Principal and interest.

Q Inventoried ?

A Inventoried.

Q Is this S. B. "Sprigg," mentioned in the printed bill as S. B. "Sprague ?"

A Yes, sir.

Q Was the note made by Sprigg and one Corson ?

A I believe it was; I so understand it; it appears on page 17, of the printed bill, No. 19.

Q Go on ?

May 22. Thomas Gray, interest on bond and mortgage, inventoried..... 70 00

May 25. J. J. Utter, interest on bond and mortgage, inventoried..... 70 00

May 31. Asa Carr, bond and mortgage, interest.. 210 00

Q Was that particular bond and mortgage inventoried ?

A It was not.

Q Was that particular bond and mortgage inventoried ?

A It was not; it was in your hands.

Q Go ahead ?

July 3. J. A. Coss, interest on three notes, inventoried 124 89

July 7. J. E. Frick, interest on bond and mortgage, inventoried..... 30 45

Q Is that Joseph E. Frick?

A Yes, sir.

August 9. James Iliff, interest on note, inventoried 84 00

Aug. 9. S. Van Deren, interest on note, inventoried 81 01

Aug. 9. S. Van Deren, interest on note, inventoried 42 00

Sept. 1st. Thomas Kays..... 2,000 00

Q Moneys collected by him?

A Yes, sir.

Q As attorney?

A As attorney.

Sept. 29. J. & M. Van Kirk..... 211 66

I believe that was principal and interest, balance on bond and mortgage.

Q Principal and interest?

A Principal and interest.

Nov. 10. Thomas Kays..... 1,900 00

collected by him.

Q As attorney for the executors?

A As attorney for the executors.

Nov. 10. Cornelia Brown, interest and principal on bond and mortgage, paid by Aaron Willis..... 250 00

Q Had Aaron Willis then become the owner of the mortgaged premises?

A He had.

April 1. B. Williams, for three cows and interest 128 40

Q Is that item inventoried?

A No, sir.

Q The Cornelia Brown mortgage was inventoried?

A It was.

Q Why was not B. Williams's three cows inventoried, do you remember?

A They were turned over to Mr. Williams by the testator with the privilege of returning them to the testator, or their rated value, the value rated in the agreement. The reason it was not turned in was, I suppose, because they belonged to

the property and could be returned to it, or their value, to the property, and they were left to be decided by the executors; they, if returned to the property, would belong to me, as legatee of the personal property.

Q Was that afterwards objected to by the other executors?

A Yes, sir; and the point conceded by me.

Q Next item of credit?

June 5. J. W. Longcor, on bond and mortgage, afterwards transferred to Jane Easton on her account..... 1,392 33

Q Is that the same item that is mentioned in the receipt of Jane Easton, Exhibit No. 12, voucher 5?

A Yes, sir; the same.

Q And you are charged with it here as cash?

A Yes, sir.

By Mr. Kays: I offer in evidence the bond made by Jonathan W. Longcor to David M. Sayre; same was marked Exhibit No 26, voucher No. 17.

Also the mortgage accompanying said bond; same was marked Exhibit No. 27, voucher 18.

Also the assignment of said mortgage by said Sayre to the testator; same was marked Exhibit No. 28, voucher 19.

Q (Showing witness the three last mentioned exhibits.) Are those the bond, mortgage and assignment mentioned by you as having been placed in the hands of Thomas Kays, your attorney, for collection?

A They are.

Q And foreclosed by him, and the property sold and bought in for your mother?

A Yes, sir.

Q Jane Easton?

A Yes.

Q Next item?

Nov. 25. John Decker, bond and mortgage..... 1,000 00

Q Was that inventoried?

A It was not.

Q What was it?

A It was a loan made to said Decker by me, as executor.

Q What was the loan?

A $2,100.

Q Next item of credit?

1872. Jan. 3. Jesse Dennis, note, interest on note 70 00

Jan. 26 John Decker, interest on bond and mortgage..... 100 00

Q Was it interest?

A I think there was that much due then.

Q It was received on the $2,100 loaned him?

A Yes, sir.

Feb. 12. Job Cory..... 200 00

Q Was Job Cory one of the executors?

A Yes, sir.

Q Money passed by you to him?

A Yes, sir.

Q Passed by Job Cory to you, I mean?

A Yes, sir.

Q Received by you of Job Cory?

A Yes, sir.

Q One of the executors?

A One of the executors.

Q Next?

Feb. 19. Samuel Ellet, note, principal and interest 20 44

March 1. Owen Hughes, bond and mortgage, interest, inventoried..... 35 00

March 27. John Decker, on bond and mortgage—balance on bond and mortgage..... 1,124 95

Q Principal and interest?

A Principal and interest.

Q And the bond and mortgage on which you loaned the money?

A Yes, sir.

March 30. J. W. Ingersoll, interest on bond and mortgage..... 280 00

March 30. Thomas Gray, interest on bond and mortgage, inventoried..... 70 00

March 30. Henry Lozier, principal and interest on bond and mortgage, inventoried..... 50 00

April 1. Salmon Van Deren, interest on note, inventoried..... 81 01 10

April 29. Jacob Couse, interest on note, inventoried..... 70 00

April 29. J. A. Coss, interest on three notes; I suppose the amount inventoried..... 125 00

July 8. Joseph E. Frick, on bond and mortgage, interest..... 3045 ~~80 45~~

Q Paid by whom?

A By Francis Lacy; inventoried.

Dec. 3. Thomas Kays, on his note--received on his note..... 500 00 20

By Mr. Kays: I offer in evidence note made by Thomas Kays, for $2,000, April 29, 1871; same was marked Exhibit 29, voucher 20.

Q (Showing witness Exhibit 29, voucher 20.) On that note?

A Yes, sir.

Q Endorsed on it?

A Yes, sir. 30

Q Next receipt?

1873. Feb. 13. William Pinkney, principal and interest on note..... 225 00

Q Inventoried?

A Yes, sir.

Q What was the principal of the note, $500?

A Yes, sir.

40

March 1. Joseph E. Frick, on bond and mortgage 100 00

Q Paid by whom?

A Paid by Mr. Lacy.

Q Inventoried?

A Inventoried.

March 6. Samuel Hammell, on note, inventoried, principal and interest..... 32 07

April 1. S. Van Deren, interest on note, inventoried 81 00

April 1. Jacob Couse, on note, principal, inventoried..... 1,000 00

April 1. C. H. M. Angle, principal and interest, bond and mortgage inventoried..... 456 00

April 1. M. M. Drake, on note..... 241 75

I think it was principal and interest.

Q Was that particular note inventoried?

A No, sir; it was a loan.

Q Do you remember now the amount of the loan?

A $738.38, I think.

Q At the date of this payment was there a new note given by Drake for the balance?

A Yes, sir; $600.

Q And that you hold yet?

A Yes, sir.

April 1. G. W. Greer, principal and interest on note 400 00

Q Was that particular note inventored?

A Not inventoried; it was in Thomas Kays' hands.

Q Was a new note given by Greer at the time this payment was made for the balance?

A There was.

Q Go on?

April 1. J. Utter, bond and mortgage, principal and interest, inventoried..... 1,070 00

April 1. Jesse Dennis, principal and interest on note, inventoried..... 1,070 00

1873. April 11. Isaac Mattison, principal and interest on note, inventoried..... 1,071 94

April 29. J. W. Ingersoll, interest on bond and mortgage, inventoried..... 280 00

April 29. Jacob Couse, interest on note, inventoried 70 00

April 15. Joseph Bonter, interest on bond and mortgage..... 84 00

Q In the printed bill I see that is "Bonta," the proper name is "Bonter," is it not?

A Yes, sir; as he signs it.

Q Go on with the receipts?

June 1. Joseph E. Frick, principal and interest on bond and mortgage, paid by F. Lacy, inventoried..... 100 00 10

June 11. Jacob Couse, interest on note, inventoried 70 00

June 18. Cornelia Brown, on bond and mortgage, paid by Willis..... 100 00

Q Inventoried?

A Inventoried.

Nov. 6. William Pinkney, principal and interest on note, inventoried..... 300 00

1874. April 1. H. Lozier, principal and interest... 54 20 20

I think; it was received on bond and mortgage, inventoried.

April 15. J. Bonter, interest on bond and mortgage, inventoried..... 42 00

May 20. Cornelia Brown, interest on bond and mortgage, paid by A. Willis..... 100 00

June 27. Thomas Gray, interest on bond and mortgage, inventoried..... 140 00

August 16. Thomas Gray, on bond and mortgage, inventoried..... 500 00

Q The amount of the mortgage was what? 30

A A thousand dollars.

Dec. 1. W. Pinkney, on note, inventoried..... 52 50

1875. Jan. 1. Thomas Gray, on bond and mortgage, balance, inventoried..... 555 38

Nov. 12. Cornelia Brown, bond and mortgage, paid by A. Willis, inventoried..... 150 00

1876. Feb. 12. C. Durling—

Q Charles Durling?

A Charles Durling. 40

—note, principal and interest, inventoried..... 220 70

1877. March 20. T. Kays..... 640 41

Q On T. Kays' said note of $2,000?

A Yes, sir.

Q Endorsed upon said note?

A Yes, sir.

Q Is it Exhibit 29, and voucher 20?

A Yes, sir.

March 20. J. Bonter, principal and interest, balance on bond and mortgage, inventoried. 723 00

April 1. Cornelia Brown, received from A. Willis, inventoried..... 130 00

Q On bond and mortgage?

A On bond and mortgage.

June 16. William Pinkney, balance on note, inventoried..... 22 17

August 29. T. Kays, check..... ~~80 64~~

Q Moneys on notes collected as attorney in his hands?

A Yes, sir.

Nov. 1. E. W. Temple, paid by John J. La Roe.. 11 00

Q What was that paid on?

A On a note of $50 against E. W. Temple.

Q A claim against E. W. Temple?

A Yes, sir.

Q Was that note of $50 inventoried?

A I think not.

By. Mr. Kays: I offer in evidence the letter from administrator of E. W. Temple. The same was marked Exhibit 30, voucher 21.

Q (Showing witness Exhibit 30, voucher 21.) Is that letter from the administrator of E. W. Temple?

A Yes, sir.

Q And the $11 is the payment therein referred to, is it?

A Yes, sir.

Q Go on?

Dec. 15. H. Lozier, principal and interest on bond and mortgage, inventoried..... 50 00

1878. Jan. the 12th. Thomas Kays' check dated June 10, 1871; sheriff's execution fees, Cory vs. Longcor..... 82 75

Q In Mr. Kays' hands, as your attorney?

A Yes, sir.

1874. Sept. 7. J. E. Frick, principal and interest on bond and mortgage, paid by Lacy.... 230 00 10

1877. Sept. 17. Cornelia Brown, on bond and mortgage, paid by A. Willis..... 200 00

Q On the Frick bond and mortgage, inventoried?

A Yes, sir.

Q Are those all your receipts up to filing the bill in May, 1878?

A Yes, sir.

Q Have you received any cash since?

A Yes, sir. 20

Q Due the estate in obligations, or otherwise?

A I have.

Q What?

A I received September the 2d, 1878, on bond and mortgage of J. E. Frick's, $69.95. 6995

Q Was that the balance of it?

A Yes, sir; I received it from Mr. Lacy. 20

Q The mortgage was inventoried?

A Yes, sir.

Q Now, give us a detailed statement of your payments as one of the executors, commencing from the time you began to act as an executor down to the present time? payments

1870. Nov. 26. Passed to Job Cory co-executor..... $500 00

Nov. 27. Passed to Job Cory..... 500 00

1,000 00 40

Nov. 27. Paid B. Bradbury as per receipt..... 12 50

Q (Handing witness paper.) Is that the receipt?

A It is.

Said recipt offered in evidence and marked Exhibit 31, voucher 22.

Q Go on?

Nov. 27. Paid J. H. Timbrel..... 6 51

Q (Handing witness a paper.) Is that the receipt?

Said receipt offered in evidence and marked Exhibit 32, voucher 23.

Nov. 27. Paid Z. H. Goble, as per receipt..... 10 00

Q (Handing witness a paper.) Is that the receipt?

A It is.

Said receipt offered in evidence and marked Exhibit 33, voucher 24.

Nov. 27. Paid J. W. Cooper, as per receipt..... 40 00

Q (Handing witness two papers.) Are those the receipts?

A They are.

Said two receipts offered in evidence, one for $32, marked Exhibit 34, voucher 25, and the other marked Exhibit 35, voucher 26.

Nov. 29. Paid for recording mortgage....	$5 25	
Clerk's certificate.....	55	
Surrogate's certificate.....	1 10	
		6 90

Q The mortgage belonged to the estate?

A Yes, sir.

1871. March 25. Paid for acknowledgment of deed	50
March 28 Paid for postage and paper.....	1 00
March 30. Paid E. Lyon on note.....	214 50

Q Principal and interest on note?

A Yes, sir; $200, I believe.

Q Made by the testator?

A Yes, sir.

March 31. Paid M. M. Drake..... 738 38

Q For what?

A Money loaned him.

April 3. Paid J. Decker, money loaned on bond and mortgage..... 2,100 00

Q The one that you have before mentioned?

A Yes, sir.

Q Not inventoried?

A Not inventoried.

Q (Handing witness a paper.) Is that your check to John Decker for loan on bond and mortgage made to him of $2,100.00?

A Yes, sir.

Check of F. C. Easton to John Decker offered in evidence; the same was marked Exhibit 36¼, voucher 27¼.

April 27. Paid W. W. Woodward as per receipt 7 75

Q (Handing witness a paper.) Is that the receipt?

A Yes, sir.

Said receipt offered in evidence and marked Exhibit 37, voucher 28.

April 27. Paid C. S. Davidson for tombstone, as per receipt..... 130 00

Q Tombstone for the testator?

A Yes, sir.

Q (Handing witness a paper.) Is that the check you paid it with?

A Yes, sir.

Check of F. C. Easton to C. S. Davidson for $130.00, offered in evidence, and marked Exhibit 38¼, voucher 29¼.

April 29. Paid N. J. Herald, as per receipt..... 1 25

Q (Handing witness a paper.) Is that the receipt?

A Yes, sir.

Said receipt offered in evidence, and marked Exhibit 39, voucher 30.

April 29. Paid to T. Kays, loan..... 2,000 00

Q On note?

A Yes, sir.

Q (Showing witness Exhibit 29, voucher 20). Is that the note?

A It is.

Q (Handing witness a paper.) Is that your check to Thomas Kays for the money for which the note was given?

A Yes, sir.

Said check offered in evidence, and marked Exhibit 29¼, voucher 20¼.

June 7. Paid "Christian Leader," as per receipt... 3 00

Q (Handing witness a paper.) Is that the receipt?

A It is.

Said receipt offered in evidence, and marked Exhibit 40, voucher 31.

July 17. Paid Kays and Titman, as per receipt... 1 90

Q (Handing witness a paper.) Is that the receipt?

A Yes, sir.

Said receipt offered in evidence, and marked Exhibit 41, voucher 32.

July 17. Paid J. L. Decker, as per receipt..... 6 77

Q (Handing witness a paper.) Is that the receipt?

A Yes, sir.

Said receipt offered in evidence, and marked Exhibit 42, voucher 33.

July 20. Paid W. Earl, as per receipt..... 2 00

Q (Handing witness a paper.) Is that the receipt?

A Yes, sir.

Said receipt offered in evidence, and marked Exhibit 43, voucher 34.

Aug. 15. Paid E. Kincade, note given by D. Cory, the testator,..... 466 50

Q (Handing witness a paper.) Is that the note of the testator paid to Kincade?

A It is; the principal sum is $400.00.

Said note offered in evidence, and marked Exhibit 44, voucher 35.

Aug. 16. Paid J. Morrow, as per receipt—note... 99 00

Q (Handing witness a paper.) Is that the receipt—note of the testator, and claim made upon the said note?

A Yes, sir.

Said receipt—note of testator and claim presented under it, offered in evidence and marked Exhibit 45, voucher 36.

Aug. 16. M. Morrow..... 1,969 22

Q On her legacy?

A Yes, sir.

Q (Handing witness a paper.) Is that her receipt?

A It is.

Said receipt offered in evidence, and marked Exhibit 46, voucher 37.

Q That is the same amount that you have already mentioned paid by you in another receipt—the receipt given by her for the full amount of the legacy, is it not?

A It is.

Aug. 26. Paid T. D. Cory..... 36 81

mentioned as a cash balance.

Q The amount mentioned as received in Exhibit 9, voucher 2?

A Yes, sir; in his general receipt.

Oct. 23. Paid Job Cory, passed to him..... 500 00

Q One of the executors?

A As one of the executors.

Oct. 27. Paid Mary O. Easton, as per receipt.... 20 00

Q (Handing witness a paper.) Is that the receipt?

A Yes, sir.

Said receipt offered in evidence, and marked Exhibit 47, voucher 38.

Nov. 1. Paid Mary O. Easton, legacy, as per receipt..... 500 00

Q As per Exhibit 10, voucher 3?

A Yes, sir.

Nov. 10. Paid C. V. Cory, on legacy—balance on legacy..... 1,587 38

Q (Handing witness a paper.) Is that your check given in the purchase of a draft?

A No, sir; that is the wrong one.

Q (Handing witness another paper.) Is that the check given by you on the Merchants' National Bank in the purchase of a draft for him?

A Yes, sir.

Said check offered in evidence, and marked Exhibit 48, voucher 39.

Q Have you a receipt in full from C. V. Cory for the $4,000?

A No, sir.

Q How came that?

A I understood from Job Cory, one of the executors, that he refused to give a receipt in full.

Q You sent him a draft of the balance due him?

A Yes, sir; and applied to him for a receipt; since that I have written him specially for a receipt.

Q Where did he live at that time?

A I think that his address was Pocahontas, Arkansas.

Q Not living in New Jersey?

A No, sir.

Q The payments to Samuel and Zophar were made to them?

A Yes, sir; they lived in Kansas.

Q You understood that Charles Cory refused to give a receipt in full?

A I did.

Nov. 10. Protest fees..... 1 83

Nov. 10. Cash expenses..... 15 00

Q What do you mean by cash expenses?

A Money I expended in attending to the business that called me to Newton; in attending estate matters to that date.

Q Go ahead?

Nov. 10. Paid Job Cory on C. V. Cory's account, principal and interest on a note held by Job Cory against C. V. Cory..... 308 35

Q How paid by you?

A By check.

Q (Handing witness a paper.) Is that the check?

A Yes, sir.

Said check offered in evidence, and marked Exhibit 49, voucher 40.

Q This was the amount due J. Cory on a note he held against C. V. Cory?

A Yes, sir.

Q And that amount is included in making up the amount of $4,000?

A Yes, sir; C. V. Cory told me to pay the note when he was here.

Q Charles V. Cory instructed you to pay this note to J. Cory in part payment of his legacy?

A Yes, sir; and send the balance to him.

Q Next item?

Taxes, as per receipt..... 722 50

Q In the year 1871?

A Yes, sir; I suppose so.

Q (Handing witness a paper.) Is that the receipt?

A That is it.

Said receipt offered in evidence, and marked Exhibit 50, voucher 41.

Q Your commissions are mentioned here at 865 00 That was the amount agreed upon between the other executors and you, was it?

A Yes, sir.

Q But not cash paid out by you?

A No, sir.

Q What is this; up to what date?

A Up to Nov. 15, 1871.

Q Payments made by you up to Nov. 15, 1871?

A Yes, sir.

Q Well, payments since that time?

1871. Dec. 5. Paid Jane Easton J. W. Longcor's bond and mortgage $2,403 05
Less 109 40
2,293 65

Q And that was paid in the way before explained by you?

A Yes, sir.

Q As per Exhibit 27, and voucher 18?

A Yes, sir.

Dec. 5. Paid Lottie B. Boss, on legacy, as per receipt 1,000 00

Q As per Lottie B. Boss' receipt?

A Yes, sir.

Q (Handing witness a paper.) Is that it?

A Yes, sir; it is.

Q That is Exhibit already offered, 13, and voucher 6?

A Yes, sir.

1872. Feb. 5. Z. H. Cory, as per receipt 1,011 66

Q As per receipt and check?

A Yes, sir; receipt and check.

Q (Handing witness a paper.) Is that the receipt and check?

A Yes, sir; receipt Exhibit 15, voucher 8, and check 15½, voucher 8½.

Feb. 14. Paid for stamp on deed 2 00

Q (Handing witness a paper.) Is that

the check given by you in payment of the taxes of 1871 ?

A Yes, sir.

Said check offered in evidence, and marked Exhibit 50½, voucher 41½.

Q Go ahead ?

Feb. 19. Paid Samuel Ellet, on account, as per receipt..... 6 50

Q (Handing witness a paper.) Is that the receipt ?

A It is.

Said receipt offered in evidence, and marked Exhibit 51, voucher 42.

March 27. Paid S. L. Cory, as per receipt..... 1,021 70

Q On legacy ?

A Yes, sir.

Q Samuel L. Cory ?

A Yes, sir.

Q Is that the receipt ? (Handing witness Exhibit 18, voucher 11.)

A Yes, sir.

May 17. Paid Job Cory..... 250 00

By check, I think.

Q Your co-executor ?

A Yes sir.

Q (Handing witness a paper.) Is that the check ?

A It is.

Said check offered in evidence, and marked Exhibit 52, voucher 43.

May 18. Passed to Job Cory, as co-executor..... 50 00

Q Cash ?

A Yes, sir.

June 19. Passed to Job Cory—paid him, by check 70 00

Q (Handing witness a paper.) Is that the check ?

A It is.

Said check offered in evidence, and marked Exhibit 53, voucher 44.

June 29. Paid Job Cory, by check..... 70 00

Q Co-executor?

A Co-executor.

Q (Handing witness a paper.) Is that the check?

A Yes, sir.

Said check offered in evidence, and marked Exhibit 54, voucher 45.

1873. Feb. 22. Paid taxes, as per receipt..... 216 82

Q To Isaac Goble?

A Yes, sir.

Q (Handing witness paper.) Is that the receipt?

A Yes, sir.

Said receipt offered in evidence, and marked Exhibit 55, voucher 46.

April 1. Cash, expenses in George Greer matter.. 50

Q Railroad fare?

A Yes, sir.

Q What did you go to George Greer's for?

A In order to collect that note.

Q Go on?

April 11. Paid George Roe, as per receipt..... 4,378 00

Q Legacy?

A Legacy.

Q (Handing witness Exhibit 17, voucher 10.) Is that the receipt?

A It is.

Dec. 16. Paid taxes..... 239 20

Q As per receipt?

A Per receipt.

Q (Handing witness paper.) Is that the receipt?

A Yes, sir.

Said receipt offered in evidence, and marked Exhibit 56, voucher 47.

1875. Jan 14. Paid for canceling mortgage..... 25

Q Go on?

March 2. Paid taxes, as per receipt..... 179 93

Q (Handing witness paper.) Is that the receipt?

A It is.

Said receipt offered in evidence, and marked Exhibit 57, voucher 48.

March 2. One cow..... 70 00

Q Go on?

Nov. 12. Paid taxes, as per receipt..... 152 25

Q (Handing witness paper.) Is that the receipt?

A Yes, sir.

Said receipt offered in evidence, and marked Exhibit 58, voucher 49.

1876. April 1. Paid C. Roe, interest..... 575 83

Q What was that interest on?

A On a mortgage he held on the Ingersoll property.

Q J. W. Ingersoll's property?

A Yes, sir.

Q What had you to do with that?

A Well, it was a prior claim; this interest was due and he demanded it—required it.

Q Did the testator have a mortgage at the time of his death of $4,000, against J. W. Ingersoll—against the Ingersoll farm?

A He did.

Q Did you foreclose that?

A We did.

Q And the executors purchased it at the sheriff's sale?

A They did.

Q And Charles Roe or his wife, had a prior mortgage on the premises, and this

$575.83 was the interest that had accumulated on the prior mortgage?

A Yes, sir.

Q (Handing witness a paper.) Is that your receipt for the payment of it?

A It is.

Said receipt offered in evidence, and marked Exhibit 59, voucher 50.

1877. March 21. Paid Frank Roe on legacy, as per receipt..... 723 00

Q (Handing witness Exhibit 23, voucher 14.) Is that the receipt?

A Yes, sir.

Q That was on his legacy?

A Yes, sir.

Q Go ahead?

April 1. Paid tax on Cornelia Brown's mortgage 9 96

Q (Handing witness a paper.) Is that the receipt?

A It is.

Said receipt offered in evidence, and marked Exhibit 60, voucher 51.

Q The bond and mortgage was assessed against the executors?

A Yes, sir.

Q Go ahead?

9357

Aug. 29. Paid taxes, as per receipt..... ~~90 54~

Q (Handing witness a paper.) Is that the receipt?

A It is.

Q What is the amount of the receipt?

A The amount as receipted is $93.54.

Q Is that the amount you paid?

A Yes, sir.

Said receipt offered in evidence, and marked Exhibit 61, voucher 52.

Dec. 15. Taxes, as per receipt..... 64 80

Q (Handing witness a paper.) Is that the receipt?

A It is.

Said receipt offered in evidence, and marked Exhibit 62, voucher 53.

1878. Jan. 12. Cash expenses in attending to business of the estate, money paid..... 20 00

Q Are those your payments up to Jan. 8, 1878?

A January 12, ends it.

Q January 12, 1878?

A Yes, sir.

Q Since that time?

1878. Jan. 12. On Charles Durling's note..... 6 70

Q Charged that much more in the collection of it than was due?

A Yes, sir.

Q The subsequent commission agreed upon between your co-executors was this $75.00 due you, as you understood it?

A Yes, sir; $75.00. 75 00

Q Go on?

March 18. Cash expenses to Newton..... 60

March 28. Cash, postage stamps, and paid for acknowledging deeds to Oscar Northrup 59

May 1. Paid tax on Cornelia Brown's mortgage, as per receipt..... 10 35

Q (Handing witness a paper.) Is that the receipt?

A Yes, sir.

Said receipt offered in evidence, and marked Exhibit 63, voucher 54.

Q Are those your payments up to May 1, 1878?

A Yes, sir.

It is hereby agreed by the counsel on the part of the complainants and defendants, Messrs Keasbey & Sons,

and Charles Roe, that this examination proceed in their absence, they to have the right to cross-examine all witnesses sworn.

Adjourned until Thursday, January 15, 1880.

THURSDAY, January 15, 1880.

Continuation of case, pursuant to adjournment.

Direct examination of FRANK C. EASTON, by Mr. Kays:

Q State any payments that you have made since the filing of the bill in this cause?

A I have not made any.

Q Have the executors of David Cory had any settlement with Thomas Kays, their attorney, since the filing of the inventory in 1870?

A Yes, sir.

Q When was the first one had?

A December, 1870.

Q By which of the executors was that settlement made?

A Job Cory and myself.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined same.)

Q Is that a bill of items of Mr. Kays' account, up to December 31, 1870, against David Cory, deceased?

A It is.

Q And his receipt?

A Mr. Kays' receipt.

By Mr. Kays: I offer in evidence the bill and receipt of Thomas Kays; receipt dated December 31, 1870, for $7,397.85; same was marked Exhibit No. 64, voucher, 55.

Q The settlement was according to this bill, was it?

A It was.

Q The first item is for moneys received on Gabriel Post's bond and mortgage; is that the same bond and

mortgage inventoried as in Thomas Kays' hands, at the time of the inventory ?

A It is.

Q The second item is the receipt of the amount of Asa Carr's bond and mortgage of $2,000; is that the same bond and mortgage that was inventoried against Carr, of $2,000 ?

A Yes, sir.

Q The third item is check from David Cory of $2,000, per Kays' receipt, to loan; is that the same item inventoried ?

A It is.

Q The next item is receipt by Kays, of the principal and interest on a note made by John Lynn, Willian Snyder and Salmon Van Deren, dated April 7, 1869, less payments, balance $1,157.30, and interest $89.36, in all received $1,288.53 ; is that the same note that was inventoried as in the hands of Kays ?

A It is.

Q The next item is a check to loan, as per receipt, $750; is that the same item mentioned in the inventory as in Kays' hands, as per his receipt ?

A It is.

Q Among the charges, the second item is money loaned to Asa Carr and others, on their bond and mortgage of June 1, 1870, for $3,000; was that $3,000 bond and mortgage inventoried ?

A No, sir.

Q Was it in your hands at the time of the inventory?

A No, sir.

Q The fourth item, I see, is money loaned J. G. Fitts on his bond and mortgage, for $3,500; was that inventoried ?

A No, sir.

Q Or in your hands at the time of the inventory ?

A No, sir.

Q Another item in the account is money loaned to George Greer on his note; was that inventoried ?

A No, sir.

Q Was it in your hands at the time of the inventory?

A No, sir.

Q At the time of the settlement did Mr. Kays pass over to you the three obligations ~~inventoried~~ mentioned—Asa Carr's bond and mortgage, for $3,000; J. G. Fitts' bond and mortgage, for $3,500, and George W. Greer's note, for $500?

A He did.

Q The account that you settled with Kays was the account that he had against the testator?

A Yes, sir.

Q Not the executors?

A Yes, sir.

Q (Handing witness a paper.) Look at that?

A (Witness examined same.)

Q What is that?

A A check received from Thomas Kays in the settlement above mentioned.

Q Was a balance due from Kays at the time?

A Yes, sir.

Q How much?

A $54.45.

By Mr. Kays: I offer in evidence T. Kays' check for $54.45, dated December 31, 1870, payable to the order of F. C. Easton and Job Cory; same was marked Exhibit No. 65, voucher 56.

Q (Handing witness a paper.) Look at that?

A (Witness examined the same.)

Q What is that?

A Mr. Kays' receipt, May 12, 1870, to David Cory.

Q Receipt for what?

A For collections.

Q Obligations for collection?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of T. Kays, May 12, 1870, given to David Cory, for obligations for collection, $13,830.57; same was marked Exhibit No. 66, voucher 57.

Q Was your inventory made from this receipt, (refer-

ring to Exhibit 66,) so far as the obligations therein are mentioned?

A Yes, sir.

Q "As obligations in T. Kays' hands?"

A Yes, sir.

Q Was that delivered up to T. Kays at the time of your settlement, December 31, 1870?

A It was.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined same.)

Q What is that?

A Receipt from David Cory to T. Kays.

Q For one of the obligations?

A For one of the obligations.

By Mr. Kays: I offer in evidence the receipt from David Cory ~~for~~ per Frank Easton to Thomas Kays, for Josiah McPeek's bond and mortgage for $600; same was marked Exhibit No. 67, voucher 58.

Q Did you receive this bond and mortgage at the time of giving this receipt?

A Yes, sir.

Q Is it one of the items mentioned in the receipt, Exhibit 66, voucher 57?

A It is; item number 12: the last item?

Q Look at that paper, what is it?

A That is a receipt from T. Kays to David Cory for his check for $2,000 to loan out?

Q Is it one of the items mentioned in the inventory as in T. Kays' hands?

A Yes, sir.

Q And the same item in his account?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of T. Kays to David Cory, dated July 1st, 1870, for $2,000; same was marked Exhibit No. 68, voucher 59.

Q Was this delivered up to Mr. Kays at the time of your settlement?

A Yes, sir.

Q Examine that paper, what is it?

A A receipt from T. Kays to David Cory for $750 to loan.

Q Was that one of the items mentioned in the inventory as in Kays' hands?

A Yes, sir.

Q And in Kays' account?

A Yes, sir; in the settlement.

Q Was it delivered up to Kays at the time of your settlement with him?

A It was.

By Mr. Kays: I offer in evidence T. Kays' receipt to David Cory, dated August 23d, 1870, for $750, to loan out for him; same was marked Exhibit No. 69, voucher 60.

Q (Handing witness a paper.) Examine that paper?

A (Witness examined same.)

Q What is that?

A Amount of obligations received of David Cory by Thomas Kays, to collect and loan out for said Cory.

Q Cash or obligations?

A Obligations.

Q Is one of the items in it, E. W. Temple's note for the principal sum of $2,000?

A Yes, sir.

Q Also Temple's note for $50?

A Yes, sir.

Q Also John W. Van Blarcom's bond and mortgage, principal $500?

A Yes, sir.

Q Were either of these items—obligations in the inventory?

A They were not.

Q Do you now know why they were not inventoried?

A They must have been overlooked.

By Mr. Kays: I offer Thomas Kays' receipt to David Cory, dated June 25, 1870, for obligations to collect, $2,550; same was marked Exhibit No. 70, voucher 61.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined same.)

Q What is that?

A Receipt from Thomas Kays to David Cory for $1,000 for collection, and to loan out when collected; a certain bond and mortgage given to Gabriel Post.

Q Is this same item included in Kays' receipt to David Cory of May 12, 1870, Exhibit 61, and voucher 57?

A Yes, sir; item 4.

Q Is it stated in that exhibit that Cory has a separate receipt for this particular bond and mortgage?

A It is.

By Mr. Kays: I offer in evidence T. Kays' receipt, dated July 1, 1869, for the Post bond and mortgage; same was marked Exhibit No. 71, voucher 62.

Q Look at Exhibit 70, voucher 61, Thomas Kays' receipt for $2,550, June 25, 1870; were the items in this receipt included in your settlement with Thomas Kays, on December 31, 1870?

A No, sir.

Q Not until the next settlement?

A No, sir.

Q When did you have the next settlement with Mr. Kays?

A January 12, 1878.

Q Handing witness a paper.) Look at that paper?

A (Witness examined same.)

Q What is that paper?

A Bill and receipt from Mr. Kays.

By Mr. Kays: I offer in evidence, itemized bill of Thomas Kays, of an account with the executors of David Cory, deceased, commencing December 31, 1870, and ending January 12, 1878, and receipted in full January 12, 1878, for the sum of $11,726.56; same was marked Exhibit No. 72, voucher 63.

Q Does that account include two items mentioned in T. Kays' receipt of June 25th, 1870, Exhibit 70, voucher

61, Temple's note of $2,000, and J. W. Van Blarcom's bond and mortgage?

A Yes, sir.

Q This account of Mr. Kays includes the collections made by him for the executors and receipts generally by him, and also his services and disbursements for said executors, or some of them?

A Yes, sir.

Q The charge in this account of check No. 2097 for $2,000, charged August 21, 1871, was received by you?

A Yes, sir.

Q And also the next item, check No. 2373, for $1,900?

A Yes, sir.

Q Those are the same items mentioned in the receipts by you, evidence of which was given yesterday?

A Yes, sir.

Q The payments made by Mr. Kays, mentioned in this bill, for the executors, were made by their orders, were they?

A Yes, sir.

Q The payment of April 21, 1877, on bequests to Frank Roe of $1,100, was that paid by your order?

A Yes, sir.

Q Was Mr. Kays charged with the balance due on his note of $2,000, held by the executors, as a loan made to him?

A He was.

Q The balance due at that time was how much?

A $1,755.78.

Q On the "note," you refer to Exhibit 29, voucher 20?

A Yes, sir.

Q Did Mr. Kays at that time give you a new note for the balance of his account?

A Yes, sir.

Q For how much?

A $1,485.31.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined same.)

Q Is that the note given by T. Kays in balancing up said account, January 12, 1878?

A Yes, sir.

By Mr. Kays: I offer in evidence T. Kays' canceled note of January 12, 1878, for $1,485.31; same was marked Exhibit 72½, voucher 63½.

Q Was Kays' old note of $2,000, Exhibit 29, voucher 20, delivered up at the time of that settlement?

A Yes, sir.

Q Did you have a subsequent settlement with Mr. Kays? 10

A Yes, sir.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined same.)

Q What is that?

A It is an account, bill and receipt.

Q Receipt of what date?

A May 1, 1878.

By Mr. Kays: I offer in evidence the bill and receipt of T. Kays, of May 1, 1878, for $5,296.59; same was marked Exhibit No. 73, voucher 64. 20

Q Is Mr. Kays, in his account, charged with his note of $1,485.31, Exhibit 72½, voucher 63½, and the interest on it?

A Yes, sir.

Q Was it delivered up to him at the time of that settlement?

A Yes, sir.

A Did he give you a new note at that time for the balance of his account, dated May 1, 1878, for the sum of $891.67? 30

A He did.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined same.)

Q Is that the note?

A It is.

By Mr. Kays: I offer in evidence T. Kays' note for $891.67, dated May 1, 1878; same was marked Exhibit No. 73½, voucher 64½. 40

Q The item of credit in T. Kays' account of May 1, 1878, Exhibit 73, voucher 64, the collection of A. Roof's bond and mortgage; is that a collection resulting from the original bond and mortgage against Roof, for $2,033, inventoried?

A Yes, sir.

Q And the collection in his account of January 26, 1878, Henry Lozier, bond and mortgage; is that the same obligation mentioned in the inventory?

A It is.

Q And the item of March 9, 1878, collected of S. Van Deren's note, is the same note inventoried against Van Deren for $1,150 and some cents?

A It is.

Adjourned until Friday January 16, A.D. 1880.

FRIDAY, January 16th, 1880.

Continuation of case, pursuant to adjournment.

Examination of FRANK C. EASTON, continued, by Mr. Kays:

Q I now desire to inquire into the condition of the estate on the 15th of November, 1871, and I refer you to the printed bill, page 37, the debit side,—and from page 37 to page 45. By whom was this statement, contained in the bill, made up?

A By Thomas Kays.

Q Had you, or not, at the filing of said bill, ascertained that there were gross errors in the account, as stated by the surrogate?

A I had.

Q Who made up the item of—

"Interest accrued on notes, bonds and mortgages, since inventory, and on cash transferred to Martha Morrow, per her receipt, $1,005 15"

on page 37 of said bill?

A Thomas Kays.

Q Who made the calculations of—

"Interest accrued since inventory on notes, bonds and mortgages, transferred to Thomas D. Cory, and on cash advanced to him, per his receipt, ... $1,598 69"

A Thomas Kays.

Q On page 25 of the printed bill, in the copy of the account stated by the surrogate, Charles Roe, the executors are charged with $1,000 as an error on Asa Carr's bond and mortgage; how was that?

A The mortgage inventoried had been paid off, and the $3,000 was a new loan to the same party.

Q Made by whom?

A Made by Thomas Kays to Asa Carr in the lifetime of the testator.

Q The item "accumulated interest," &c., on page 38, was made up by whom?

A By Thomas Kays.

Q The item on the same page, "cash received by F. C. Easton of Charles St. John," is the same item mentioned in your account as stated by the surrogate, is it not?

A It is.

Q And the same as to the J. S. Johnson note?

A It is.

Q And as to the James H. Bowman note?

A Yes, sir.

Q The same?

A The same.

Q The next item, calculation on Edward W. Temple note, Thomas Kays, attorney, on judgment; were the executors charged with that in the old account at all?

A No, sir.

Q The next item, claim against John W. Van Blarcom, on bond and mortgage, $595.47; was that item in the account stated by the surrogate?

A No, sir.

Q The next item, April 1st, 1871, cash by F. C. Easton of Benjamin Williams, for three cows, and interest—was that in the old account?

A It was not.

Q The item, "Interest charged to Charles V. Cory on his legacy," &c.—is that in the old account?

A It is not.

Q The following item of D. Cory vs. T. Southard, and the items following that on pages 39, 40 and 41—by whom were those items made up?

A By Thomas Kays.

Q The first item on page 42 of the bill, "Asa Carr, bond and mortgage of $3,000,"—was that bond and mortgage inventoried?

A No, sir.

Q The items on pages 42, 43 and 44 were made up by whom?

A Thomas Kays.

Q The third item on page 45, Asa Carr's bond and mortgage, received by Job Cory—is that the one not inventoried?

A Yes, sir.

Q I now pass to the credit side of the statement, page 46, and as to the first item of credit; (handing witness a paper,) look at that paper?

A (Witness examines paper.)

Q What is it?

A It contains items of movable property—farm stock, bequeathed to Martha Cory, and her receipt for the same.

Complainants' counsel offered in evidence receipt of Martha Cory, widow of the testator, for farm stock bequeathed to her, bearing date November 25th, 1870, for $2,196.53; marked Exhibit 74, voucher 65.

Q (Handing witness a paper.) Look at that?

A (Witness did so.)

Q What is that?

A List of household goods bequeathed to Martha Cory, and her receipt for the same.

Complainants' counsel offered in evidence the receipt of Martha Cory, widow of the testator, for household goods, dated November 25th, 1870, for $492.15; marked Exhibit 75, voucher 66.

Q Are those two the same items mentioned in the inventory of the same amount?

A They are.

Q Was the property mentioned in those two items passed over to Martha Cory in accordance with the direction in said will, at the time these receipts were given?

A It was.

Q In the inventory you are charged with a bond and mortgage given by Henry Whitaker for $3,000; was that correct?

A It was not?

Q In what particular was it not?

A An endorsement of $2,000 on the principal was overlooked.

Q You are charged in the inventory with bond and mortgage given by Mahlon Goble for the principal sum of $2,100; was that correct?

A It was not; there was an error of $325.45; an endorsement overlooked.

Q You are charged in the inventory with a bond and mortgage made by Hartman Clark for $1,200, principal sum; was that right?

A It was an error; a $200 endorsement overlooked?

Q On what day did the endorsement bear date?

A The same day the bond was dated.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined the paper.)

Q What is that?

A Bond of Henry Whitaker and wife to David Cory.

Q The bond mentioned in the inventory?

A Yes, sir.

Q Does the endorsement—the error that you have mentioned—appear on it?

A It does.

Complainants' counsel offered in evidence bond made by Henry Whitaker and wife to David Cory for the principal sum of $3,000, dated April 1st, 1867; marked Exhibit 76, voucher 67.

Q You are charged in the inventory with a note made

by Jonathan Longcor, principal and interest $542.38; have you ever collected that or any part of it?

A I have not.

Q Have you ever been able to collect it, or any part of it?

A Never.

Q Why not?

A Because it was not collectible and never had been.

Q Have you got the obligation yet?

A Yes, sir.

Q (Handing witness a paper.) Look at that paper?

A (Witness did so.)

Q Is that the note?

A It is.

Complainants' counsel offered in evidence note of J. W. Longcor, dated August 6, 1869, for $500; marked Exhibit 77, voucher 68.

Q You are charged in the inventory with a note made by Alfred Ackerson, $171.21; have you ever collected that or any part of it?

A No, sir.

Q Why not?

A Because it was not collectible and never had been.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined paper.)

Q Is that the note?

A It is.

Complainants' counsel offered in evidence note of Alfred Ackerson, bearing date August 19, 1869; marked Exhibit 78, voucher 69.

Q You are charged in the inventory with four notes against J. B. Boss, aggregating, principal and interest, to $1,271.08; have those notes or any part of them been collected?

A I think a small part by way of a physician's bill paid to George E. Beatty, a co-executor.

Q Why was not the balance collected?

A It was not collectible.

Q Where are those notes?

A They were given up and a new one taken by George E. Beatty and Job Cory.

Q Have you the new note?

A Yes, sir.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined the paper.) Yes, sir.

Q Is that it?

A It is.

Complainants' counsel offered in evidence note of J. B. Boss, for $1,432.45, dated August 14, 1875; marked Exhibit 79, voucher 70.

Q Has anything ever been collected on this new note, (Exhibit 79)?

A No, sir.

Q Why not?

A It is uncollectible.

Q What is the full name of the maker of these notes?

A John B. Boss.

Q Do you want credit for the full amount of the principal and interest of those notes inventoried?

A Yes, sir; because Beatty is charged and credited with the amount that he received.

Q You are charged in the inventory with two notes against William and Joseph Frick, for $41.61 each; have those notes ever been collected?

A They have not.

Q Why not?

A They were not collectible.

Q (Handing witness papers.) Examine these two papers?

A (Witness did so.)

Q Are those the notes?

A They are.

Complainants' counsel offered in evidence two notes made by William and Joseph Frick, each for $40; the first was marked Exhibit 80, voucher 71, and the other was marked Exhibit 81, voucher 72.

Q You are charged in the inventory with a note made

by William Duffee, $268.80; have you ever collected that, or any part of it?

A No, sir.

Q Why not?

A It was not collectible.

Q Have you the note yet?

A Yes, sir.

Q (Handing witness a paper.) Examine that paper?

A (Witness examined the paper.) That is the note.

Complainants' counsel offered in evidence a note made by William Duffee for the principal sum of $500, with endorsements, note dated April 3d, 1866; marked Exhibit 82, voucher 73.

Q You are charged in the said inventory with a note made by Theodore Riter for $27.81; have you ever collected that, or any part of it?

A I have not.

Q Why not?

A It was not collectible; the proper name is Theodore Riker.

Q (Handing witness a paper.) Examine that paper?

A (Witness did so.) That is the note.

Complainants' counsel offered in evidence note of Theodore Riker, dated April 6th, 1867, for the sum of $67 and endorsements; marked Exhibit 83, voucher 74.

Q You are charged in the inventory with a note made by James Martin and Moses Decker, $16.36; has any part of it ever been collected, and if not why not?

A It was not collected and is not collectible.

Q Have you the note yet?

A No, sir.

Q Where is it?

A Mislaid.

Q You are charged in the inventory with a note made by John B. ~~Gory~~ Gary, $4.62; have you ever received the money on that, or any part of it?

A No, sir.

Q Why not?

A It was not collectible.

Q (Handing witness a paper.) Examine that paper?

A (Witness did so.) That is the note.

Complainants' counsel offered in evidence note of John B. Cory, dated January 12th, 1863, for $6.62, with an endorsement on it of $2; marked Exhibit 85, voucher 76.

Q You are charged in the inventory with a note against Puder and Lantz, $455,25; have you ever collected that, or any part of it?

A No, sir.

Q Why not?

A It was not collectible.

Q Did you make an effort to collect it?

A Yes, sir.

Q How?

A By suit brought by Thomas Kays.

Q (Handing witness a paper.) Examine that paper?

A (Witness did so.) That is the note.

Complainants' counsel offered in evidence note made by Puder and Lantz, for the principal sum of $450, dated August 4th, 1870; marked Exhibit 86, voucher 77.

Q You are charged in the inventory with a note made by William Duffee, $268.80; have you ever collected that or any part of it?

A No, sir; this is the same note as Exhibit 82, voucher 73, and it was inventoried twice.

Q You are charged in the inventory with a note made by Stephen Chidister, $7.29; has that ever been collected or any part of it?

A No, sir.

Q Why not?

A It is not collectible.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined the paper.)

Q Is that the note?

A Yes, sir.

Complainants' counsel offered in evidence note of Stephen Chidister, dated January 27, 1869, for the principal sum of $5.61; marked Exhibit 87, voucher 77½.

Q You are charged in the inventory with a note made by Cornelius Gallagher, for $28.99; has that note been collected by you, or any part of it?

A No, sir.

Q Why not.

A It is not collectible.

Q (Handing witness a paper.) Examine that paper?

A (Witness examined the paper.)

Q Is that the note?

A That is the note.

Complainants' counsel offered in evidence note made by Cornelius Gallagher, dated December 2, 1868, for the principal sum of $25.70; marked Exhibit 88, voucher 78.

Q You are charged in the inventory with money in T. Kays' hands to loan, per his receipt, $2.000, and interest $43.76; was that received by you?

A No, sir.

Q You are also charged with a note of William Snyder and others, $1,157.30, and with interest in T. Kays' hands, $85.23; was that ever received by you?

A No, sir.

Q You are also charged with bond and mortgage made by G. Post, in Thomas Kays' hands, $1,000, and interest, $192; was that received by you?

A No, sir.

Q You are also charged with bond and mortgage of Asa Carr, in Thomas Kays' hands, per his receipt $2,000, and interest, $134.09; was that received by you?

A No, sir.

Q Had those obligations been collected by Mr. Kays in the testator's life-time, and the cash mentioned in the receipts loaned out by him in the life-time of the testator?

A They had, as appears by Thomas Kays' bill and receipt of December 31, 1870, Exhibit 64, voucher 55.

Q What obligations were received from Mr. Kays in that settlement of December 31, 1871?

Asa Carr's bond and mortgage	$3,000 00
James G. Fitts' bond and mortgage	3,500 00
George Greer's note for	500 00
T. Kays' check for balance	54 45
Making	$7,054 45

Q What payments had been made by you personally, as one of the executors, for the estate up to November 15, ~~1870~~ 1871?

March 30, 1871. Cash paid Elizabeth Lyon on note and interest, per receipt	214 50	
Nov. 1, 1871. Paid Benj. Bradbury, trustee salary, per receipt	12 50	
Nov. 20, 1871. Paid J Timbril, account receipt	6 51	
Nov. 22, 1871. Paid Z. H. Goble, on account	10 00	
Nov. 22, 1871. Paid J. M. Cooper, on account	40 00	
April 27, 1871. Paid W. W. Woodward, on account	7 75	
April 25, 1871. C. S. Davison, tombstone	130 00	20
April 29, 1871. Paid T. G. Bunnell, printers' account	1 25	
Jan. 7, 1871. Paid A. A. Thayer, "Christian Leader," subscription	3 00	
July 17, 1871. Paid Kays and Titman, account	1 90	
July 17, 1871. Paid James L. Decker, on account	6 77	
July 20, 1871. Paid Wm. Earl, on account	2 00	
Aug. 15, 1871. Paid Edward Kincade, note and interest	466 50	
Aug. 16, 1871. Paid Robert Morrow, estate of James Morrow, deceased, note and interest	99 00	30
Aug. 16, 1871. Paid Theodore Morford, protest fees	1 83	
Aug. 16, 1871. Paid for recording mortgage, &c.,	6 90	
Oct. 21, 1871, Paid Mary O. Easton, on account	20 00	
Cash, expenses while attending to estate	15 00	
Nov. 10, 1871. Paid Isaac Goble, Jr., tax receipt	722 50	

Q Those are your payments up to Nov. 15th, 1871?

A They are.

40

Q And the same as you have heretofore given them, up to that date, in your charge against the estate?

A Yes, sir.

Q The receipts for the payment of the same have already been offered in evidence?

A They have.

Q The item on page 50 of printed bill, pray allowance for services, costs and disbursements to Thomas Kays, attorney, in the matter of certain suits and claims, was made up by whom?

A Mr. Kays.

Q And the items appear in his bill and receipt, Exhibit 64, voucher 55, and Exhibit 72, voucher 63?

A Yes, sir.

Q Had you loaned any of the funds of the estate up to the 15th day of Nov., 1871?

A Yes, sir.

Q To whom and in what amounts?

March 31, 1871. To Martin M. Drake, on his note $738 38

April 3d, 1871. To John Decker, on bond and mortgage,..... 2,100 00

April 29, 1871. Loaned Thomas Kays, on note... 2,000 00

Q The same one that you have heretofore mentioned, and the note offered in evidence?

A Yes, sir.

Q Had you, up to that time, paid any of the bequests mentioned in the will, and if so, which and for what amount?

A We had on August 16th, 1871, paid to Martha Morrow her bequest of..... $20,000 00

Aug. 16, 1871. To Thomas D. Cory..... 25,000 00

Nov. 1, 1871. To Mary O. Easton, by cash.... 500 00

Nov. 10, 1871. To Charles V. Cory, by cash... 4,000 00

Q You are charged in the inventory, page 13, No. 15, with the amount of bond and mortgage made by Benjamin Williams, principal and interest $3,332.50; was there an error in this item in that inventory?

A Yes, sir.

Q In what way?

A The money was not all advanced by David Cory

on the bond and mortgage given by Williams, and Williams held an agreement against David to that effect—but $2,222.00 had been advanced.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined paper.)

Q Is that the agreement between the testator and Benjamin Williams against the estate?

A It is.

Complainants' counsel offered in evidence an agreement between David Cory and Benjamin Williams, dated April 10th, 1869; marked Exhibit 88½, voucher 78½.

Q What obligations had the executors on hand November 15th, 1871, at the time that the account was stated in the Orphans' Court by the surrogate?

A Obligations afterwards transferred to Job Cory in payment of his legacy, $11,895.66, viz.:

Peter Snook, bond and mortgage.....	$3,700 00	
Interest inventoried.....	431 66	
Interest from inventory, October 26, 1870, to November 15, 1871, 1-0-20, on principal $3,700.....	273 38	
Making.....	4,405 04	4,405 04
Mahlon Goble, bond and mortgage.....	1,774 52	
Interest from April 1, 1871, to Nov. 15, 1871,	77 28	
Making.....	1,851 80	1,851 80
David A. Keef, bond and mortgage.....	1,500 00	
Interest from April 1, 1871, to Nov. 15, 1871,	65 33	
Making.....	1,565 33	1,565 33
Jacob Couse, note.....	1,000 00	
Interest from June 7, 1871, to Nov. 15, 1871,	30 71	
Making.....	1,030 71	1,030 71
Jacob Couse, note.....	1,000 00	
Interest from June 7, 1871, to Nov. 15, 1871,	30 71	
Making.....	1,030 71	1,030 71
Joseph Bonter, note.....	130 00	
Interest inventoried.....	3 79	
Interest, 1-0-20.....	9 60	
Making.....	143 39	143 39

50

J. A. Coss, note.....	$500 00		
J. A. Coss, note.....	500 00		
		1,000 00	
Interest from Feb. 25, 1871, to Nov. 15, 1871.....		50 55	
Making.....		1,050 55	1,050 55
J. A. Coss, note.....		784 00	
Interest from April 1, 1871, to Nov. 15, 1871.....		34 13	
Making.....		818 13	818 13
			11,895 66 11,895 66
Obligations since transferred to Jane Easton, $4,162 30, viz:			
Jacob H. Shuman, bond and mortgage.....		500 00	
Interest inventoried.....		18 95	
Interest, 1-0-20.....		36 95	
Making.....		555 90	555 90
Benjamin Williams, bond and mortgage.....		2,050 00	
Interest from April 21, 1871, to Nov. 15, 1871.....		41 32	
Making.....		2,131 32	2,131 32
J. W. Longcor, bond and mortgage.....		1,150 00	
Interest, cost and disbursements,		325 08	
Making.....		1,475 08	1,475 08
			4,162 30 4,162 30
			16,057 96
M. M. Drake's note.....			738 38
Interest from Mar. 31, 1871, to Nov. 15, 1871,			32 16
Making.....			770 54 770 54
John Decker, bond and mortgage.....			2,100 00
Interest from April 3, 1871, to Nov. 15, 1871,			90 65
Making.....			2,190 65 2,190 65
Thos. Kays, note.....			2,000 00
Interest from April 29, 1871, to Nov. 15, 1871,			76 27
Making.....			2,076 27 2,076 27

Samuel Ellet, note	17 69		
Interest inventoried	1 13		
Interest, 1-0-20	1 30		
Making	20 12	20 12	
Samuel Hamill, note	25 00		
Interest inventoried	1 17		
Interest, 1-0-20	1 85		
Making	28 02	28 02	
		21,143 56	
J. Couse, note	1,000 00		10
Interest from June 9, 1871, to Nov. 15, 1871,	30 33		
Making	1,030 33	1,030 33	
C. H. M. Angle, bond and mortgage	400 00		
Interest inventoried	14 00		
Interest 1-0-20	29 55		
Making	443 55	443 55	
J. Utter, bond and mortgage	1,000 00		
Interest from April 1, 1871, to Nov. 15, 1871,	43 55		
Making	1,043 55	1,043 55	20
Isaac Mattison, note	1,000 00		
Interest from April 1, 1871, to Nov. 15, 1871,	43 55		
Making	1,043 55	1,043 55	
Wm. Pinkney, note	500 00		
Interest inventoried	87		
Interest, 1-0-20	36 95		
	537 82	537 82	
Thomas Gray, bond and mortgage	1,000 00		
Interest from April 1, 1871, to Nov. 15, 1871,	43 55		
Making	1,043 55	1,043 55	30
J. Bonter, bond and mortgage	600 00		
Interest from May 1, 1871, to Nov. 15, 1871,	22 62		
Making	622 62	622 62	
Jesse Dennis, note	1,000 00		
Interest from Jan. 3, 1871, to Nov. 15, 1871,	60 66		
Making	1,060 66	1,060 66	
E. W. Temple, note, (doubtful)	60 00		
J. H. Van Blarcom, bond and mortgage, by assignment	404 08	404 08	40

James G Fitts, bond and mortgage.....	3,500 00	
Interest from July 2, 1870, to Nov. 15, 1871,	335 50	
Making.....	3,835 50	3,835 50
Jacob Couse, note; John Snyder, security..	1,000 00	
Interest from April 29, 1871, to Nov. 15, 1871,	38 11	
Making.....	1,038 11	1,038 11
Cornelia Brown, bond and mortgage.....	1,305 48	
Interest from Nov. 10, 1871, 0–0–5.....	1 27	
Making.....	1,306 75	1,306 75
Henry Lozier, bond and mortgage.....	297 74	
Interest inventoried	33 00	
Interest, 1–0–20.....	22 00	
Making.....	352 74	352 74
Joseph E. Frick, bond and mortgage.....	435 00	
Interest from July 1, 1871, to Nov. 15, 1871,	11 33	
Making.....	446 33	446 33
G. W Greer, note.....	500 00	
Interest from Oct. 12, 1870, to Nov. 15, 1871,	38 21	
Making.....	538 21	538 21
Alfred Roof, bond and mortgage.....	2,033 00	
Interest inventoried.....	160 09	
Interest, 1–0–20.....	150 27	
Making.....	2,343 36	2,343 36
(Doubtful, bill having been filed by Roof for the discharge thereof.)		
Owen Hughes, bond and mortgage.....	500 00	
Interest from Sept. 1, 1871, to Nov. 15, 1871,	7 20	
Making.....	507 20	507 20
James W. Ingersoll, bond and mortgage...	4,000 00	
Interest from April 9, 1871, to Nov. 15, 1871,	168 00	
Making.....	4,168 00	4,168 00
Salmon Van Deren, note	1,157 31	
Interest from April 2, 1871, to Nov. 15, 1871,	50 40	
Making.....	1,207 71	1,207 71
Peter Longcor, bond and mortgage.....	1,000 00	
Interest from April 1, to Nov. 15, 1871, 0–7–15.....	43 74	
Making.....	1,043 74	1,043 74

Charles Durling, note	150 00	
Interest inventoried	2 19	
Interest to Nov. 15, 1871	11 08	
Making	163 27	163 27
		$45,324 19

Q Those obligations are in addition to other ones inventoried, marked doubtful and uncollectible, are they not?

A Yes, sir.

Q Did you have on the 15th day of November, 1871, obligations not inventoried, and on which money had been loaned and not received?

A Yes, sir.

Q Give us a list of them?

M. M. Drake's note	$770 54
John Decker, bond and mortgage	2,190 65
Thomas Kays, note	2,076 27
J. W. Van Blarcom, bond and mortgage by assignment	404 08
James G. Fitts, bond and mortgage	3,835 50
George W. Greer's note	538 21
Making	$9,815 25

Q Do the above amounts include principal and interest?

A Yes, sir.

Q Are those obligations included in the list of obligations on hand that you have before given?

A Yes, sir.

Q Did you on the fifteenth day of November, 1871, have obligations that were then considered doubtful, or of little or no value, in addition to those marked in the inventory uncollectible, and in addition to those for which credit was given by the surrogate in the account stated by him?

A Yes, sir.

Q Give us a list of them?

A. Roof, bond and mortgage $2,343 36

Q That was the face value of it at that time?

A It was.

Q How did you consider that obligation at the time, the 15th of November, 1871?

A Of no value.

Q Why did you so consider it?

A Because there had been a bill filed in the life-time of the testator to deliver up and cancel it for fraud, and Mr. Kays, our counsel, had informed us it was doubtful whether it had any value.

Q Any others?

Owen Hughes, bond and mortgage..... $507 20

Q What was its status?

A It was a second mortgage.

Q Was it then—November 15, 1871, considered good?

A No, sir.

Q Any others?

A J. W. Ingersoll's bond and mortgage for $4,000 00
with interest from April 9, 1871, to November
15, 1871, - - - - - - - - 168 00

Making - - - - - $4,168 00

At that time we supposed that was a first mortgage and good.

Q Any other obligation?

A T. Chidister's note, - - - - $7 29

Q Did the surrogate give you credit for that?

A No, sir.

Q Well, what others?

A G. Gallagher's note, - - - - 28 99

Q Was any credit given for that?

A No.

Q What was your understanding of the other obligations at the time?

A The other obligations were supposed to be good.

Q Were you at that time aware of the practice of the testator as to his having been in the habit of taking usury?

A I was.

Q Did you or did you not know at that time, of the fact that usury had been taken on obligations then held by you?

A I did; of my own personal knowledge, in many instances.

Q Were any legacies unpaid on the 15th day of Nov., 1871?

A Yes, sir.

Q Name them—the principal sums?

Job Cory		$12,000 00
Jane Easton		5,000 00
Trustees Universalist Congregation of Sparta		12,000 00
Children of Eliza Roe, $12,000 00, viz.:		
George Roe		4,000 00
Francis Roe		4,000 00
Charlotte Roe		4,000 00
Katy Roe		1,000 00
Charlotte Cory		1,000 00
Zophar H. Cory		1,000 00
Samuel Cory		1,000 00
Martha Easton		500 00
Sons of Job Cory, viz.:		
Francis Cory		500 00
William Cory		500 00
Yeany (Eugene) Cory		500 00
		$47,000 00

Q Were there any claims against the estate that had been presented to you under oath, and not paid on the 15th of Nov., 1871?

A There were.

Q Name them?

Rogers & Kays	$ 13 09	
A. J. Rogers	522 59	
Making		$535 68
Other debts:		
Samuel Ellet	$ 6 50	
John L. Riker	26 84	
Making		$33 34
		$569 02

There was interest on Rogers & Kays' and A. J. Rogers' claims, due at that time.

Q What was the amount and condition of said estate on the first day of May, 1878?

A It is shown on page 61, section 30, of the printed bill.

Q The second item, page 61, section 30, "amount of interest accumulated on obligations transferred to Jane Easton," &c.; did you make the calculation of interest on that?

A No, sir; it was made by Mr. Kays.

Q The next item—Job Cory; who made that calculation?

A Mr. Kays.

Q And the next two items as to Francis M. and William L. Cory?

A That was made by Mr. Kays.

Q The next item, page 61, section 30, received by Frank Easton in settlement of executor's account with T. Kays, January 12th, 1878; by whom was that made up?

A Mr. Kays.

Q By whom were the next two items made up?

A By Mr. Kays.

Q What receipts were had by you, individually as one of the executors, in excess of charges in the inventory, from the 15th day of November, 1871, up to May 1st, 1878, the time of the filing of the bill—give us a statement in detail?

Nov. 25, 1871. John Decker, on his bond and mortgage, loaned him		$1,000 00
Jan. 3, 1872. Interest on Jesse Dennis, on note		70 00
Jan. 26, 1872. John Decker, on his bond and mortg'e,		100 00
Feb. 19, 1872. Samuel Ellet, on note No. 46..	$20 44	
Inventory	18 82	
Difference	$1 62	1 62
March 1, 1872. Interest, Owen Hughes, on bond and mortgage		35 00
March 27, 1872. John Decker, balance of bond and mortgage loaned him, principal	$1,000 00	
Interest	124 95	
	$1,124 95	1,124 95

March 30, 1872. Interest, J. W. Ingersoll, bond and mortgage		280 00
March 30, 1872. Interest, Thomas Gray, on bond and mortgage		70 00
April 1, 1872. Interest, Salmon Van Deren, on note		81 01
April 29, 1872. Interest, Jacob Couse, on note		70 00
April 29 1872. Interest, J. A. & J. J. Coss, on note		125 00
July 8, 1872 Interest, F. Lacey, on J. E. Frick's bond and mortgage		30 45
Dec. 3, 1872. T. Kays, on his note, interest	$223 22	
Principal	276 78	
	$500 00	500 00
March 6, 1873. Interest, Samuel Hammell, note:		
Received	$32 07	
Inventoried	26 17	
Difference	5 90	5 90
April 1, 1873. Interest, S. Van Deren, on note		81 00
April 1, 1873. Interest, C. H. M. Angle, on bond and mortgage, ~~on~~ over inventory:		
Received	$56 00	
Inventoried	14 00	
Difference	$42 00	42 00
April 1, 1873. Interest, Jesse Dennis, note		70 00
April 1, 1873. M. M. Drake, on note loaned to him:		
Interest	$103 37	
Principal	138 38	
Making	$241 75	241 75
New note, $600, for balance.		
Oct. 1, 1873. G. W. Greer, on his note, note in T. Kays' hands at inventory, not before charged to the executors:		
Interest	$117 00	
Principal	283 00	
Making	400 00	400 00
Took new note for balance,		
Oct. 1, 1873, for $190.37; and again a new note April 1, 1875, for principal and interest, $217. Hold it yet.		
April 1, 1875. Interest, J. Utter, on bond and mortgage		70 00
April 11, 1873. Interest, Isaac Mattison, on his note		71 94
April 29, 1873. Interest, J. W. Ingersoll, bond and mortgage		280 00
April 29, 1873. Interest, J. Couse, note		70 00

April 15, 1873. Interest, Jos. Bonter,		84 09
June 11, 1873. Interest, J. Couse, note		70 00
Nov. 6, 1873. Interest, Wm. Pinkney, on his note, over inventory		98 80
April 15, 1874. Interest, Jos. Bonter, bond and mortgage		42 00
June 27, 1874. Interest, T. Gray, bond and mortgage,		140 00
Jan. 1, 1875. Interest, T. Gray, bond and mortgage		55 38
Feb. 12, 1876. Interest, Charles Durling:		
Received	$214 00	
Less inventory	152 19	
Difference	$61 81	61 81
March 20, 1877. On T. Kays' note:		
Interest	$578 65	
Principal	61 76	
	$640 41	640 41
March 20, 1877. Interest on J. Bonter's bond and mortgage:		
Received	$723 00	
Principal	600 00	
Leaving	$123 00	123 00
Nov. 1, 1877. On Claim vs. E. Temple, not inventoried. Note $50, of J. J. Larue		11 00
Dec. 15, 1877. Interest on C. Brown's bond and mortgage of A. Willis, viz:		
June 18, 1873	$100 00	
May 24, 1874	100 00	
Nov. 12, 1875	150 00	
March 20, 1877, (my account, April 1, 1877)	130 00	
Sept. 17, 1877	200 00	
	$680 00	
Of this, interest	534 84	534 84
On principal	$145 16	
Interest on Henry Lozier's bond and mortgage, No. 23:		
April 1, 1872	$50 00	
Feb. 12, 1874	54 20	
	$104 20	
Less inventoried interest	33 00	
	$71 20	71 20

Dec. 15, 1877. Do. on interest, same obligation.....			50 00
March 1, 1873. Interest received on Jos. E.			
Frick's bond and mortgage.....	100	00	
Interest.....	20	30	20 30
On principa'.....	$79	70	
May 31, 1873. (My acc. June 1, 1873), do.	100	00	
Interest.....	6	24	6 24
On principal.....	$93	76	
Sept. 7, 1374. Received, do.....	230	00	
Interest.....	23	19	23 19
On principal.....	$206	81	

Q Look at page 25 of the printed bill, copy of account stated by the surrogate; you are charged in it—"On notes in D. Woodruff's hands, and N. Patterson, and Thomas Anderson, not appraised, $100"; did you ever receive that?

A No, sir.

Q Who was Dawson Woodruff?

A He was a lawyer in Newton.

Q Did he have, as you understand, a note in his hands for collection against a man by the name of Patterson?

A He had.

Q By whom was it put in his hands?

A By the testator.

Q Was any one endorsed on it, as you understood?

A Thomas Anderson.

Q Did you ever see the note?

A No, sir; it was prosecuted, as I understood, and usury pleaded.

Q Did Woodruff make any collections on it, as you understood?

A I understood by his bill and receipt that he received $125 on the note.

Q Have you had a settlement with Dawson Woodruff?

A We have, through Mr. Kays.

Q (Handing witness a paper.) Look at that paper.

A (Witness exnmined the paper.)

Q What is that?

A Dawson Woodruff's bill receipt.

Complainants' counsel offered in evidence bill receipt of Dawson Woodruff; receipt dated January 12th, 1878, for $694.60, marked Exhibit 88¾, voucher 78¾.

Q By whom was the Alfred Roof mortgage settled—the one in the inventory?

A By Mr. Kays.

Q By whom was the note made by Salmon Van Deren, Barnabas Space and Peter Sharp, No. 22, in the inventory, page 18, settled?

A Mr. Kays.

Q By whom were the cash and obligations received on the sale of the J. W. Ingersoll farm?

A By Mr. Kays.

Q Now turn to the credits claimed by all the executors, at page 67 of the printed bill: have you ever received anything on the principal of the bond and mortgage made by Owen Hughes of $500?

A No, sir.

Q Why not?

A Because it was sold on a prior mortgage in the suit of Scott vs. Hughes, and our claim not reached.

Q Was your mortgage proved in the case, as you understood?

A Yes, sir; and a decree in favor of the executors obtained.

Q Have you still the bond and mortgage?

A Yes, sir.

Q (Handing witness papers.) Examine those papers.

A (Witness did so.)

Q Are those the bond and mortgage?

A They are.

Q The same charged to you in the inventory?

A Yes, sir.

Complainants' counsel offered in evidence the bond made by Owen Hughes to David Cory, dated February 1st, 1868, for the payment of $500; marked Exhibit 89, voucher 78¾a; also offered the mortgage accompanying the bond made by Owen Hughes to

David Cory, of even date with the bond to secure the same; marked Exhibit 90, voucher 79.

Q As to the Alfred Roof bond and mortgage—by whom was that settled?

A By Mr. Kays.

Q Are the receipts therefrom in T. Kays' account settled by you on January 12th, 1878?

A They are.

Q Have you ever received any part of the principal of the bond and mortgage made by J. W. Ingersoll for the principal sum of $4,000, and charged to you in the inventory?

A No, sir.

Q Was that foreclosed?

A Yes, sir; and the premises were bought in by the executors.

Q (Handing witness papers.) Look at these two papers.

A (Witness did so.)

Q Are those the bond and mortgage made by J. W. Ingersoll, and charged against you in the inventory?

A Yes, sir.

Complainants' counsel offered in evidence bond made by James W. Ingersoll to David Cory for the principal sum of $4,000, dated March 24th, 1868; marked Exhibit 91, voucher 80. Also offered the mortgage accompanying the same; marked Exhibit 92, voucher 81.

Q Is the bond of any value?

A No, sir.

Q Why not?

A The maker is insolvent.

Q Have you ever received anything on the principal of the note made by Jacob Couse and John Snyder for $1,000, inventoried on page 16 of inventory, No. 6?

A I have not.

Q Do you still hold the note?

A I do.

Q (Handing witness a paper.) Is that it?

A (After examining paper.) Yes, sir.

Complainants' counsel offered in evidence a note made by Jacob Couse and John Snyder, dated April 29th, 1869, for the principal sum of $1,000; marked Exhibit 93, voucher 82.

Q Did you know the maker of the note, Jacob Couse, or of him?

A I knew of him.

Q Is he living or dead?

A Dead.

Q Has any effort ever been made to collect this note?

A There has; it was prosecuted and there was a verdict for the defendant.

Q Is the note of any value?

A No, sir.

Q What legacies have been paid since Nov. 15th, 1871?

Dec. 5, 1871. Jane Easton, by obligations and cash, as before stated		$5,000 00
Dec. 5, 1871. Lotty B. Boss, formerly Lotty B. Cory, as before stated		1,000 00
Dec. 5, 1871. Martha J. Easton, in cash		500 00
Feb. 5, 1872. Zophar H. Cory, in cash—principal	$1,000 00	
Interest from Dec. 5, 1871, 0–2–0	11 66	
		1,011 66
April 11, 1873. George Roe, in cash—principal	4,000 00	
Interest from Dec. 5, 1871, 1–4–6	378 00	
		4,378 00
May 18, 1872. Job Cory, in obligations and cash, as before stated—principal	12,000 00	
Interest from Dec. 5, 1871	388 57	
		12,388 57
March 21, 1877. Frank Roe, in part payment	723 00	
April 21, 1877	1,100 00	
		1,823 00

The $1,100 was paid by Mr. Kays.

March 27, 1872. Samuel Cory, in cash—principal	$1,000 00	
Interest from Dec. 5, 1871, 0–3–22	21 70	
		1,021 70
Jan. 24, 1872. Francis M. Cory, son of Job Cory—principal	500 00	
Interest from Dec. 5, 1871	4 67	
		504 67
Paid by Job Cory: April 14, 1877. William L. Cory, son of Job, in cash, principal	500 00	
Interest from Dec. 5, 1871	129 11	
		629 11

Paid by Job Cory: Payments made to Thomas Kays, (per settlement of his account January 12, 1878, and from November 15, 1871, and not before credited to the executors,) appear in Mr. Kays' bill, per receipt of January 12, 1878.

Further payments made by me:

Feb. 5, 1872. Stamp on deed	2 00
Feb. 19, 1872. Samuel Ellet, account	6 50
Feb. 22, 1873. Tax	216 82
April 1, 1873. Expenses to George Greer's	50
Dec. 16, 1873. Tax	239 20
Jan. 14, 1874. Canceling mortgage	25
March 2, 1875. Tax	179 93
March 2, 1875. Cow for Ingersoll farm	70 00
Nov. 12, 1875. Tax	152 25
April 1, 1876. Charles Roe, interest on prior mortgage on J. W. Ingersoll's farm, accrued at said sale	575 83
April 1, 1877. Tax on Brown's mortgage	9 96
April 29, 1877. Tax	90 54
Dec. 20, 1877. Tax	64 80
Jan 11, 1878. Cash, expenses	20 00

Q What as to the Charles Durling note; was there an error as to that in the inventory?

A Yes, sir.

Q For how much?

A $6 70.

Q What other payments were made by you?

March 18, 1878. Cash, expenses to Newton..... 60

March 28, 1878. Postage and acknowledgment of deed to O. Northrup..... 59

May 1, 1878. Paid tax on C. Brown's bond and mortgage..... 10 35

Q The payments you have mentioned are the same which you claim credit for on page 81, and have already given an account of, are they not?

A Yes, sir.

Q Has Cornelia Brown's bond and mortgage been collected since the filing of the bill?

A I believe it has, since that.

Q By whom?

A By Thomas Kays.

Q Has the Joseph E. Frick bond and mortgage been collected and paid?

A Yes, sir; the balance was received by me as before stated.

Q Is Martha Cory, the widow of David Cory, still living?

A She is not; she died the 6th of August, 1876.

Q Have you ever made any charge against the estate of David Cory, for any labor or services rendered by you to or for the said testator in his life-time, or in the life-time of the said testator's wife?

A No, sir.

Q Did you ever make any, or expect to make any?

A No, sir.

Q Have you ever taken possession of the stock, blacksmiths' tools and movable property bequeathed to Martha Cory, during her natural life?

A I have.

Q When?

A The sixth day of August, 1876.

Q Do you still hold possession thereof by virtue of the bequest to you?

A I do.

Q Have you ever paid the sum of $3,000, or interest thereon, mentioned in the sixth paragraph of said will?

A No, sir.

Q Is Mattie C. Roe, the grand-child of the testator and daughter of Eliza Roe, still living?

A I believe so.

Q Has she yet arrived at the age of 21 years?

A No, sir; I think not.

Q Were any guardians ever appointed for George Roe, Francis Roe and Charlotte, or Mattie C. Roe, to your knowledge?

A I have understood that the father of George, Francis and Charlotte was their guardian.

Q Is Katy Roe, a daughter of Mary Roe, deceased, still living?

A I believe so.

Q Of age?

A No, sir.

Q Of what age?

A She is about from 10 to 12, somewhere along there.

Q Did you, as executors, sell at public sale the wood lot mentioned in paragraph 20 of said will?

A Yes, sir.

Q Were the proceeds thereof accounted for in the account?

A Yes, sir.

Q How were the notes, bonds and mortgages that were transferred to Martha Morrow, Thomas D. Cory and Job Cory, in payment of their legacies, rated?

A According to their full face value, together with all accrued interest, regardless of their actual market or intrinsic value.

Q Who were the heirs at law and next of kin of the testator?

A David Cory left him surviving Martha Cory, his widow, Job Cory, his son, Charles V. Cory, his son; Martha Morrow, his daughter, Thomas C. Cory, his son, Charlotte Cory, Zophar Cory, and Samuel Cory, grandchildren of the testator, and sons and daughters of his deceased son Samuel Cory, George Roe, Francis Roe and

Mattie C. Roe, grand-children of the testator, and sons and daughters of testator's deceased daughter Eliza Roe, wife of William H. Roe, and Jane Easton, daughter of testator, Katie Roe, grand-daughter of the testator, and daughter of the testator's deceased daughter Mary Roe.

Q Did Charlotte Cory, after the death of the testator, or before, intermarry with any one, and if so, whom?

A She did; with Joseph C. Boss.

Q Is she still living?

A She is not.

Q When did she die?

A On or about the first of January, 1877.

Q Testate or intestate?

A Testate.

Q Do you know who was appointed executor?

A Frank C. Easton—myself.

Q Do you know to whom she bequeathed her estate?

A Her husband, Joseph C. Boss, and to her children.

Q Did she have any estate?

A As I understand, none of any present value.

Q Did you accept that trust?

A I did not.

Q Did you file your renunciation of executorship?

A I did.

Q Do you know whether the will has ever been admitted to probate?

A I think not.

Q Have letters of administration ever been granted to any one, to your knowledge?

A Not that I know of.

Q Did she leave any children her surviving?

A Yes, sir.

Q What were their names?

A Arthur Boss, Martha Elizabeth Boss, Thomas C. Boss, and Edward C. Boss.

Q Are they still living?

A I believe they are.

Q Were they her only children and heirs-at-law and next of kin?

A All that I know of.

Q Is her husband living?

A So far as I know.

Q Did you have anything to do with the purchase or management of the Ingersoll farm?

A No, sir.

Q Under the foreclosure of the Ingersoll mortgage, was it bought in by the executors?

A Yes, sir.

Q Subsequent to that time did you sell it?

A Yes, sir.

Q To whom?

A Oscar Northrup.

Q Were you at the sale?

A No, sir.

Q Why were not the obligations, not transferred to the legatees, collected sooner than they were?

A The notes, bonds and mortgages, excepting the bond and mortgage made by Alfred Roof and Owen Hughes, and certain notes for which allowance is prayed, were supposed to be good, and they were left invested for the benefit of the estate, so as to increase the estate by the accumulation of interest, and because the unpaid legatees were infants, (except the executors,) and their legacies were not to be paid to them until they arrived at the age of twenty-one years; in the mean time the same were to remain in the executors' hands and kept at interest, or paid to guardians appointed for that purpose; there being doubts also suggested whether the executors could safely pay such legacies to any guardian.

Q Has there been any depreciation or shrinkage in the market value of the securities held by the estate since the death of the testator?

A Great depreciation and shrinkage in the market value of all kinds of property, both real and personal, and in securities of all kinds.

Q Have any of the makers of any of the obligations held by you interposed the plea of usury after having paid the interest regularly?

A They have.

Q Will you mention one?

A Salmon Van Deren.

Q Has Frank Roe made a demand on you for his legacy?

A Yes, sir.

Q (Handing witness a paper.) Look at that paper?

A (Witness did so.)

Q What is it?

A Note made by George Greer to the executors.

Q Do you still hold that?

A Yes, sir.

Q Is it collectible?

A No, sir; it is not.

Q Have you ever been able to collect the amount due from George Greer?

A No, sir; I have tried to.

Q Were you advised by your counsel, Mr. Kays, that suit would entail costs without obtaining any payment?

A Yes, sir.

Complainants' counsel offered in evidence note of George W. Greer, dated April 1st, 1875, for $217, and the same was marked Exhibit 94, voucher 83.

Q (Handing witness a paper.) Look at that?

A (Witness examined paper.)

Q What is that?

A Note of Martin M. Drake, held by the estate.

Q The one that you before referred to?

A Yes, sir.

Complainants' counsel offered in evidence a note made by M. M. Drake for the principal sum of $600, dated April 1st, 1873; marked Exhibit 95, voucher 84.

Q (Handing witness a paper.) Look at that?

A (Witness did so.)

Q What is that?

A A paper found among the papers of the testator against William H. Roe.

Q In what papers did you find it?

A It was found in a pocketbook that was placed with

the notes of David Cory; that pocketbook was with the papers—notes; there was nothing in the pocketbook but this note.

Q Did you make a demand of Harrison Roe for the money therein mentioned, or for him to account for it?

A As I understand, the executors did; I did not do it individually.

Complainants' counsel offered in evidence a receipt and paper purporting to be signed by William H. Roe, dated March 29th, 1857, for the sum of $1,500, and the same was marked Exhibit 96, voucher 85.

Q (Handing witness a paper.) Look at that note made by Levi Morris?

A (Witness examined the paper.)

Q Does that belong to the estate?

A Yes, sir.

Q Was it inventoried?

A I guess not.

Q Has it now, or has it ever had since you have been executor, any value?

A It never has had.

Complainants' counsel offered in evidence note of Levi Morris, principal sum $26.50, dated April 22d, 1869; marked Exhibit 97, voucher 86.

Q (Handing witness a paper.) Look at that paper?

A (Witness did so.)

Q Is that the memorandum referred to by you in your evidence yesterday, as to the payment of the C. V. Cory bequest?

A Yes, sir.

Complainants' counsel offered said memorandum in evidence, and the same was then marked Exhibit 99, voucher 88.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined the paper.)

Q Is that the claim of Rogers & Kays, presented against the estate of the testator?

A It is.

Complainants' counsel offered in evidence the claim of Rogers & Kays against the estate, and the same was then marked Exhibit 101, voucher 90.

Q Was that (Ex. 101) paid at the time the surrogate made up the account?

A No, sir.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined the paper.)

Q Is that the claim against the estate made by A. J. Rogers?

A Yes, sir.

Complainants' counsel offered in evidence the claim of Andrew J. Rogers against the estate; marked Exhibit 102, voucher 91.

Q Was that (Ex. 102) paid at the time the surrogate made up the account?

A No, sir.

Q (Handing witness a paper.) Look at that paper; that is the claim of John B. Boss against the estate; was that presented to you?

A (After examining paper.) I believe that it was.

Complainants' counsel offered in evidence claim of J. B. Boss for $173.75, and the same was marked Exhibit 103, voucher 92.

Q Did you offer to pay the legacy to Frank Roe in obligations?

A I did.

Q Did you deliver any obligations to Charles J. Roe, Frank Roe's attorney, for such payment?

A Yes, sir.

Q (Handing witness a paper.) Is that Charles J. Roe's receipt for such obligations?

A (After examining paper.) Yes, sir.

Complainants' counsel offered in evidence receipt of Charles J. Roe, attorney of Frank Roe, for certain obligations to be submitted to Frank Roe, and if acceptable applied on his bequest; marked Exhibit 104, voucher 93.

Q What reply did you get to that—that Frank would accept them or not?

A He would not accept them unless guaranteed.

Q (Handing witness a paper.) Look at that paper?

A (Witness did so.)

Q Where did you get that?

A Charles J. Roe sent it for our signatures.

Q Did you refuse to execute it?

A Yes, sir.

Q Why?

A We refused to because it contained a guarantee of the payment and collection of the obligations.

Complainants' counsel offered in evidence paper just referred to by witness, being an assignment in blank, dated March 11, 1877. Exhibit 105, voucher 94.

Q (Handing witness papers.) Examine those three papers—demands for legacy of Frank Roe?

A (Witness did so.)

Q Were they served on the executors?

A They were?

Q When?

A About the time they bear date.

Complainants' counsel offered in evidence three demands, marked Exhibit 106, voucher 95; Exhibit 107, voucher 96; Exhibit 108, voucher 97.

Q The John W. Longcor mortgage inventoried—Exhibit 26, voucher 17, and Exhibit 27, voucher 18—what was that, a first, second or third mortgage?

A I believe it was second.

Q Was it the first?

A It was not the first.

Q (Handing witness papers.) Look at these two papers, bond and mortgage made by Jonathan W. Longcor to Talmage & King—was that a prior mortgage on the premises?

A (After examining papers.) It was.

Complainants' counsel offered in evidence bond made by Jonathan W. Longcor to Talmage & King,

dated 31st day of March, 1862, and the same was marked Exhibit 108½, voucher 98.

Also offered the mortgage accompanying the same, marked Exhibit 109, voucher 99.

Q (Handing witness papers.) Look at those four papers?

A (Witness did so.)

Q Are they assignments of the last mentioned bond and mortgage, (Exhibits 108½ and 109), and the papers accompanying the same?

A Yes, sir.

Complainants' counsel offered in evidence the assignment by King to Talmage, marked Exhibit 110, voucher 100.

Also assignment from Talmage to B. R. Dunning, marked Exhibit 111, voucher 101.

Also assignment from Talmage to Mapes, marked Exhibit 112, voucher 102.

Also offered agreement between Talmage and Mapes, marked Exhibit 113, voucher 103.

Q (Handing witness a check.) Is that your check in payment of the Mapes mortgage—a prior mortgage?

A (After examining check.) Yes, sir.

Complainants' counsel offered in evidence check of Frank C. Easton, for the principal sum of $403, dated June 17, 1871, marked Exhibit 114, voucher 104.

Q Did Benjamin Sire have a mortgage on the same premises?

A Yes, sir.

Q Did he assign the decree in his favor to you?

A Yes, sir.

Q (Handing witness a paper.) Is that the assignment?

A (Witness examined paper.) It is.

Complainants' counsel offered in evidence an assignment by B. Sire to Frank C. Easton, dated May 29th, 1871, marked Exhibit 115, voucher 105.

Q (Handing witness a paper.) Look at that?
A (Witness did so.)
Q What is that?
A My check to Sire in payment of the same.

Complainants' counsel offered in evidence check of Frank C. Easton, for the principal sum of $500, dated May 29th, 1871; marked Exhibit 116, voucher 106.

Adjourned until Saturday, January 17th, 1880, at 10 o'clock, A. M.

SATURDAY, January 17, 1880.

Continuation of case, pursuant to adjournment.

Examination of FRANK C. EASTON, resumed, by Mr. Kays:

Q Were you threatened by any of the unpaid legatees prior to the commencement of this suit, with prosecution for the payment of their legacies?
A Yes sir; by all.
Q Were you personally acquainted with Martha Morrow?
A Yes, sir.
Q Do you know anything about the loss she sustained on the obligations transferred to her in payment of the bequest of $20,000?
A I do.
Q How do you know it?
A They were placed in my hands for collection; I acted as her agent in the collection of them.
Q What amount of loss did she sustain, if any, in the collection of the obligations—what per cent.?
A About twenty-five per cent.
Q Are you personally acquainted with Thomas D. Cory?
A I am.
Q Do you know anything about the loss sustained by

him upon the obligations transferred to him in the payment of the legacy of $25,000?

A I do.

Q How do you know about the loss?

A I acted as his agent in collecting them.

Q What loss did he sustain upon the said obligations?

A About twenty-five per cent.

Q You made a loan of $738.38 to Martin M. Drake, the balance of which you say is now uncollectible; what was your understanding of the financial responsibility of Martin M. Drake, at the time that you made the loan?

A That he was perfectly good.

Q Where did you get your information, if any you had?

A I had heard the testator say in his life-time that Drake was well off, and that he had several times compared his success with his brother's want of success; the testator had loaned Mr. Drake money to the amount of $1.000, and the obligation was among the assets.

Q What was the appearance of Drake's financial condition at the time you made the loan?

A He seemed prosperous in his circumstances.

Q Was he the owner of any property?

A He was.

Q What—as you understood?

A I understood that he owned the homestead farm—half of it, and also the property on which he resided in Newton.

Q What kind of a house and lot in Newton?

A Of considerable value; in the end he proved to be heavily encumbered and involved; but that was unknown to me at the time the loan was made.

Q Did you know Martha Cory, the widow of the testator, personally?

A Yes, sir.

Q Do you know anything about the fact whether she disposed of the household goods bequeathed to her in said will, or any portion of them, during her life-time?

A Yes, sir; she gave away some portions of it.

Q Do you know whether she made any disposition of them by will?

A Yes, sir; she did.

Complainants' counsel offered in evidence certified copy of the last will and testament of Martha Cory, deceased, and the same was marked Exhibit 117, voucher 107.

Q (Counsel read Exhibit 117.) Is that the will of the widow of the testator?

A Yes, sir.

Q What became of the personal property given to said widow during her life-time, at her death?

A It was taken possession of by me; I had leased it of her during her life-time,

Q (Handing witness a paper.) Look at that receipt from Job Cory to you?

A (Witness did so.)

Q What is that?

A It is a receipt given by Job Cory to me.

Q Is it a part of the payment of Charles V. Cory's legacy heretofore referred to by you?

A Yes, sir.

Q The payment of the old note of Charles V. Cory held by Job Cory?

A Yes, sir.

Complainants' counsel offered in evidence receipt of Job Cory to Frank C. Easton, dated November 10, 1871, for $308.35; marked exhibit 118, voucher 108.

Q (Handing witness a paper.) Look at that paper; what is it?

A (After examining paper.) It is a receipt given by Charles Roe to me for the payment of interest on a prior mortgage on the J. W. Ingersoll farm, being the same item referred to by me in Exhibit 59, voucher 50.

Complainants' counsel offered in evidence receipt of Charles Roe, for the principal sum of $575.83, dated April 1, 1876: marked Exhibit 119, voucher 109.

Q Have you had a settlement with Thomas Kays, your attorney, since the filing of this bill?

A Yes, sir.

Q When?

A To-day.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined the paper.) Yes, sir.

Q What is it?

A Thomas Kays' bill and receipt of this date.

Complainants' counsel offered in evidence bill and receipt of Thomas Kays, dated January 17th, 1880, for $2,643.67, marked Exhibit 120, voucher 110.

Q The item of credit in said bill (Ex. 120) of May 23d, 1878—collection on Cornelia Brown's bond and mortgage—is that the same bond and mortgage mentioned in the inventory?

A Yes, sir.

Q (Handing witness a paper.) Look at that?

A (Witness did so.)

Q What is that?

A Thomas Kays' note to the executors, for the balance due the executors at this date, according to his bill and receipt.

Complainants' counsel offered in evidence note of Thomas Kays, for the principal sum of $969, dated January 17, 1880, marked Exhibit 121, voucher 111.

Q (Handing witness a paper.) Look at that?

A (Witness did so)

Q What is that?

A Note of Thomas Kays to the executors, of May 1st, 1878, heretofore offered in evidence, and marked Exhibit 73½, voucher 64½.

Q Is that the note which is charged in the account of Mr. Kays of this date, (Ex. 120), and delivered up by the executors?

A Yes, sir.

Q (Handing witness a paper.) Look at that paper.

A (Witness examined paper.) Yes, sir.

Q What is that?

A T. Kays' receipt for obligations in his hands for collection on the 31st day of December, 1870, and given to the executors on the day it bears date, being the same date on which myself and Job Cory had our first settlement with him.

Complainants' counsel offered in evidence T. Kays' receipt for obligations, dated December 31st, 1870, for $10,623.27, and the same was marked Exhibit 122, voucher 112.

Q Were you acquainted with the trustees of the Cory Universalist Society in the fall of 1877?

A Yes, sir.

Q Did you, Beatty, Munson and Cory, executors of the testator, have a meeting with the trustees of the Cory Universalist Society, in relation to the payment of this legacy, at any time during the years 1877 or 1878?

A Yes, sir.

Q At what place?

A In a room called Earl's Hall in Sparta.

Q What was the object of the meeting, as you understood it?

A To see if we could make some arrangement with the trustees by which to settle the matter which was then in litigation.

Q Who was present on the part of the executors?

A The executors were all present—Beatty, Cory, Munson and myself.

Q Who was present on the part of the Cory Universalist Society?

A James B. Stanaback, Joseph MacMickle, Robert Mabie, William Earl, John Decker and Philip Kinney.

Q Were they the then acting trustees?

A They were.

Q And all of them, as you understood it?

A Yes, sir.

Q At that time did you understand that there would be a deficiency in the assets of the testator's estate, to pay the legacies in full?

A Yes, sir.

Q What, if any proposition, was made at that time by the executors to the trustees of the Cory Universalist Society?

A That the executors should pay off the other legatees, and pay over the balance of the estate to the trustees of the Cory Universalist Society.

Q What response did you get from them, if any?

A They refused.

Q About what time was this interview, as you remember?

A It was after the decision of the Chancellor.

Q Well, as near as you can tell?

A I think it was about November or December, 1877.

Q Did you, or any other of the executors, ever refuse to pass obligations over in payment of legacies up to that period of time when you were led to believe that there was a deficiency of assets to pay all the legacies?

A No, sir.

Q What legacies are still due and unpaid this 17th day of January, 1880?

A The following:

Frank Roe	$4,000 00	
Less payment of	1,823 00	
Balance, besides interest		$2,177 00
Mattie C. Roe, besides interest		4,000 00
Katy Roe, besides interest,		1,000 00
Eugene Cory, besides interest		500 00
Trustees of the Cory Universalist Society at Sparta	$12,000 00	
Less payments	3,000 00	
Balance, besides interest		$9,000 00
Whole amount, besides interest		$16,677 00

Q What obligations have you on hand January 17th, 1880—first, good and collectible?

A The following:

Note made by Thomas Kays of this date for	$969 00
Obligations of no value—principal sums:	
J. W. Longcor's note of August 6th, 1869, (Exhibit 77, voucher 68)	$500 00

Alfred Ackerson's note, August 19th, 1869, (Exhibit 78, voucher 69)..... 158 00

John B. Boss' note, August 14, 1875, (Exhibit 79, voucher 70)..... 1,432 00

Joseph Frick's note of (Exhibit 80, voucher 71)..... 40 00

Do., dated (Exhibit 81, voucher 72) 40 00

William Duffee's note, April 5th, 1866, (Exhibit 82, voucher 73)..... 26880 ~~500 00~~

T. Riker's note, July 6th, 1867, (Exhibit 83, voucher 74)..... 2325 ~~27 00~~ 10

John Cory's note, Jan. 12, 1860, (Exhibit 85, voucher 76)..... 4 62

Puder & Lantz's note, August 4th, 1870, (Exhibit 86, voucher 77)..... 450 00

This note is in judgment.

S. Chidister's note, Jan. 27th, 1869, (Exhibit 87, voucher 77 1-2)..... 5 61

C. Galligher's note, Dec. 2d, 1868, (Exhibit 88, Exhibit 78)..... 25 70

Owen Hughes' bond, Feb. 1st, 1868, (Exhibit 89, voucher 78 3-4a)..... 500 00 20

J. W. Ingersoll's bond, March 24th, 1868, (Exhibit 91, voucher 80)..... 4,000 00

Jacob Couse's note, John Snyder, security, April 29th, 1869, (Exhibit 93, voucher 82)... 1,000 00

G. W. Greer's note, April 1st, 1875, (Exhibit 94, voucher 83)..... 259 15

M. M. Drake's note, April 1st, 1873, (Exhibit 95, voucher 84)..... 600 00

William H. Roe's receipt, (Exhibit 96, voucher 85) 30

Levi Morris' note, April 22, 1869, (Exhibit 97, voucher 86)..... 26 50

E. W. Temple's note, July 1st, 1868..... 50 00

Complainants' counsel offered in evidence note of E. W. Temple, dated Feb. 1, 1868, for the sum of $50; marked Exhibit 123, voucher 113.

Witness: The maker is dead; his estate is insolvent, and I received a dividend on it of $11, which appears in my account.

40

Also the following:

C. V. Cory's note, March 10th, 1874, (loaned by Job Cory)..... 600 00

Complainants' counsel offered in evidence note of C. V. Cory of March 10th, 1874, for the sum of $600; marked Exhibit 124, voucher 114.

The note of James Martin and Moses Decker, inventoried at $14.97, is missing.

All of the above notes were inventoried except that of Thomas Kays, G. W. Greer's, M. M. Drake's, Levi Morris', E. W. Temple's and C. V. Cory's.

Adjourned until Thursday, January 22d, 1880, at 11 o'clock, A. M.

THURSDAY, January 22, A.D. 1880.

Continuation of case, pursuant to adjournment.

Direct examination of FRANK C. EASTON, by Mr. Kays:

Q Are the obligations, a list of which you have given, all of the obligations in the hands of the executors belonging to the estate?

A Yes, sir.

Q Were you ever present at an interview between the executors or either of them, and William H. Roe, in relation to his receipt, Exhibit 96, voucher 85.

A Yes, sir; the interview occurred in the office of Charles J. Roe, when the matter was discussed.

Q Was he willing to account for the $1,500, or any part of it?

A No, sir.

Q Have the executors ever been able, at any time, to collect the notes, or any or either of them—or any part or either of them, that you have testified were uncollectible?

A No, sir.

Q Was any payment ever made by Benjamin Williams

to the testator, on the bond and mortgage inventoried against Benjamin Williams?

A Yes, sir; a payment of $80.

Q When?

A Between the giving of the mortgage and the death of the testator.

Q How do you know that it was made?

A It was paid in my presence.

Q Why was it not endorsed?

A It was with reference to some future arrangement they expected to make; it was to be a payment on the mortgage.

Q (Handing witness a paper.) Examine that paper?

A (Witness examined same.

Q Is that the receipt of Elizabeth Lyon for the payment made by you to her, and mentioned by you in your evidence heretofore given?

A It is.

By Mr. Kays: I offer in evidence the receipt of Elizabeth Lyon, for $214 50, dated March 30, 1871; same was marked Exhibit No. 125, voucher 115.

Q (Handing witness a paper.) Look at that paper?

A (Witness examined same.)

Q Is that the receipt of Edward Kincade for the payment of the note of the testator, heretofore testified to by you?

A It is.

By Mr. Kays: I offer in evidence the receipt of Edward Kincade, for $466.50, dated August 15, 1871; same was marked Exhibit No. 126, voucher 116.

Q Is this receipt for the same item as Exhibit 44, voucher 35?

A Yes, sir.

Sworn and subscribed before me, this 22d day of January, A.D. 1880,

FRANK C. EASTON,

HENRY HUSTON,
M. C. C. of N. J.

JOB CORY, one of the aforesaid executors, a witness called on behalf of the complainants, being duly sworn, testified as follows:

Direct-examination, by Mr. Kays:

Q Are you one of the executors of David Cory, deceased?

A Yes, sir.

Q And one of the complainants in this suit?

A Yes, sir.

Q You accepted the trust to which you were appointed by the will?

A I did.

Q Did the executors make an inventory of the estate?

A They did.

Q (Showing witness Exhibit 3.) Is that a copy of the inventory?

A Yes, sir; I believe it is a copy.

Q Did you ever give an order to Charles Roe, the surrogate of the county of Sussex, or to any one, for the giving of the notice of the settlement of the account of the executors of David Cory, deceased, at the December term of the Orphans' Court of the county of Sussex, 1871?

A No, sir; I did not.

Q Has Martha Morrow, one of the legatees, been paid her legacy?

A Yes, sir.

Q (Showing witness Exhibit 8, voucher 1.) Is that her receipt for the same?

A Yes, sir; it is her receipt for the same.

Q How was it paid?

A In obligations—bonds and mortgages.

Q As shown by the receipt?

A As shown by the receipt; yes, sir.

Q What obligations were passed to her—I mean, where did they come from—where did the executors get them?

A From the estate of David Cory.

Q The same identical obligations inventoried?

A Yes, sir.

Q Were they taken—having been selected by her, or was the selection made by the executors?

A The selection was made by the executors.

Q Has the legacy of $25,000 been paid to Thomas D. Cory?

A It has.

Q (Handing witness Exhibit 9, voucher 2.) Is that Thomas D. Cory's receipt for the same?

A Yes, sir; T. D. Cory's signature, I should think.

Q How was that paid?

A Paid by bonds and mortgages and notes, the same as receipt.

Q The same as shown by the receipt?

A Yes, sir.

Q The same identical obligations inventoried?

A Yes, sir.

Q By whom were those selected?

A By the executors.

Q Has the legacy of $4,000 been paid to Charles V. Cory?

A Yes, sir; it has.

Q (Showing witness Exhibit 11, voucher 4, receipt for part of said legacy.) Is that Charles V. Cory's receipt for part of his legacy?

A Yes, sir.

Q By whom was that paid?

A I paid $2,000.

Q That is the amount of this receipt?

A Yes, sir; I paid that.

Q Who paid the balance of the legacy, as you understand?

A Frank C. Easton, I think, paid that.

Q Did you see Charles V. Cory after the balance of his legacy had been paid him?

A I did.

Q Did he admit the receipt of the $4,000?

A Yes, sir.

Q How came you to have no voucher for the full amount?

A Well, he said that he would not give a receipt in full then.

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Q (Handing witness Exhibit 6, certified copy of the account of George B. Beatty and others, executors of David Cory, deceased.) Look at that paper?

A (Witness examined same.)

Q Were you present at the time that account was made up by the surrogate of Sussex county?

A No, sir.

Q Have you ever seen the original account?

A No, sir.

Q When did you first see a copy of the account, and when did you first know what the account contained?

A The first I knew anything about it was here, I think, in your office; it was about September, 1877.

Q Has Jane Easton been paid her legacy of $5,000?

A Yes, sir.

Q (Showing witness Exhibit 12, voucher 5.) Is that her receipt?

A Yes, sir.

Q How was she paid—as shown by the receipt?

A Yes, sir; as shown by the receipt.

Q Has the legacy of $12,000 been paid to you?

A Yes, sir.

Q (Handing witness Exhibit 16, voucher 9, the receipt of Job Cory.) Is that your receipt for the same?

A Yes, sir.

Q How were you paid?

A Paid as the receipt shows, by mortgages and notes.

Q By whom were those obligations selected?

A Selected by the executors; I think Mr. Beatty and Mr. Munson and Mr. Easton selected them.

Q Did you have anything to do in selecting them?

A No, sir; I did not.

Q Were the obligations received by you the identical obligations inventoried as a part of the testator's estate?

A They were.

Q Why was not the bequest of $12,000 to the trustees of the Cory Universalist Society at Sparta paid at the time the other legacies were paid?

A Because we were advised by counsel that it was

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not safe to pay it until a construction was had on the will by the Court of Chancery.

Q Has the legacy to Francis M. Cory, your son, been paid?

A It has been paid; yes, sir.

Q (Handing witness Exhibit 19, voucher 12.) Is that his receipt for the same?

A Yes, sir.

Q By whom was that paid?

A Paid by me.

Q What is the $4.67 excess of the $500 for?

A Interest accrued from December 5, 1871, until the payment of it.

Q Has the legacy to William L. Cory, your son, of $500 been paid?

A It has been paid.

Q (Handing witness Exhibit 22, voucher 13.) Is that his receipt for the same?

A Yes, sir.

Q By whom was it paid?

A By myself.

Q What is the $129.11 for?

A Interest accrued from December 5, 1871.

Q Why were not all of the legacies paid at the end of the year?

A The legacy to the Cory Universalist Society was not paid for the reasons that I have mentioned, and the other legacies were not paid because they were infants.

Q Who was the father of the legatees, George, Frank, and Mattie C. Roe?

A William H. Roe.

Q Was he, as you understood, appointed their guardian?

A I understood so; yes, sir.

Q Were obligations selected for the payment of these three legacies at the time that obligations were selected for other legacies?

A There was.

Q Was William H. Roe notified of the fact, as you understood?

A Yes, sir; I understood that he was.

Q Did you see him in regard to the same?

A I did.

Q What did he say in relation to receiving the same?

A He said that he would not take them—the papers that we had selected for him; he would throw up the guardianship first, unless we would guarantee them; he refused the whole of them, without we would guarantee them.

Q Do you remember what obligations were selected for him?

A I cannot remember but one particular one, and that was the Ingersoll farm.

Q The J. W. Ingersoll bond and mortgage?

A Yes, sir; that we talked particularly about.

Q Where was the farm located on which that mortgage was?

A Near the Plain Meeting House, not far from that, about a mile from William H. Roe's, or a mile and a half, Frankford township.

Q Did you at that time believe that you had sufficient assets belonging to the estate, to pay all debts, expenses, and legacies?

A We did.

Q Did you at any time ascertain that there would be a deficiency of assets to pay in full the debts, expenses, and legacies?

A Yes, sir; we did.

Q At what time, as near as you can recollect?

A Well, about September, 1877.

Q What did you do at that time?

A We employed Mr. Kays to make a thorough investigation of the whole.

Q What was the result of that investigation?

A The result was that we found it was—we had not enough to pay everything, I think—we found we had not enough to pay.

Q Was Mr. Kays the attorney of the testator in his life-time?

A Yes, sir.

Q Was he acting as such attorney up to the time of his death ?

A He was.

Q Did he have obligations in his hands at the time of his death ?

A He did.

Q Did he have any in his hands that were not included in the inventory ?

A He did.

Q After the inventory did you have a settlement with Mr. Kays ?

A We did.

Q Who had that settlement ?

A Frank C. Easton and myself.

Q (Showing witness Exhibit 64, voucher 55.) Is that Mr. Kays' account against the testator ?

A Yes, sir ; it is.

Q Is that the account that was settled by you and your co-executor, Frank C. Easton ?

A Yes, sir.

Q How was the settlement made—according to the receipt here ?

A Yes, sir.

Q Did Mr. Kays pay you then the amount of money in his hands ?

A Yes, sir.

Q What amount ?

A $54.45, by his check.

Q Is the item of May 13, 1870, $1,162.62, collected by Mr. Kays, on G. Post's bond and mortgage, one of the obligations inventoried as in Mr. Kays' hands ?

A Yes, sir.

Q Is the item of $2,068.06, principal and interest of bond and mortgage made by Asa Carr, the same item mentioned in the inventory as in Mr. Kays' hands ?

A Yes, sir.

Q Is the item of $2,000, per receipt, to loan, the same item inventoried as in Kays' hands ?

A Yes, sir.

Q And the item of $1,288.53, in Mr. Kays' receipt for

collection on note made by John Linn, William Snyder and Salmon Van Deren, is the same mentioned in the inventory as in Mr. Kays' hands?

A Yes, sir.

Q Is the item of $750, in Mr. Kays' account, "money to loan, per receipt," the same item mentioned in the inventory as in his hands?

A Yes, sir.

Q Did you receive from Mr. Kays, at the time of said settlement, any obligations upon which money had been loaned by him, in the life-time of the testator, and for the testator?

A We did.

Q Name them?

A Bond and mortgage made by Asa Carr, for the principal sum of $3,000; bond and mortgage made by James G. Fitts, for the principal sum of $3,500; and promissory note made by G. W. Greer, for the principal sum of $500.

Q Did Mr. Kays continue to act as your attorney in the collection of obligations?

A He did.

Q Then, as I understand you, the examination into the condition of the estate, in the fall of 1877, and the winter of 1878, developed the fact that there were insufficient assets to pay the debts, expenses and legacies?

A Yes, sir.

Q Was the bill in this cause then filed by the order of the executors, for the relief therein sought?

A It was.

Q Mr. Cory, give a detailed statement of your receipts and payments on account of the estate, commencing with your receipts first?

RECEIPTS.

1870. Dec. 11.	Principal and interest on note made by Jonas and Virgil H. Crisman,	$779 62
Dec. 31.	T. Kays' check, in settlement, .	54 45
Nov. 26.	F. C. Easton, ...	500 00
Nov. 27.	F. C. Easton, ...	500 00

1871. Jan. 14. J. Dennis, interest, . . 70 00
March 8. T. Kays' check, moneys collected by T. Kays, as attorney, belonging to the estate, ... 1,000 00
March 1. W. Williams, interest on bond and mortgage, ... 38 00
March 25. Owen Hughes, interest on two bonds and mortgages, . - . 78 75
June 12. Jacob Couse, interest on two notes, 140 00
June 14. J. L. Allen, interest on bond and mortgage, ... 270 00
April 27. Jacob Couse, interest on three notes 210 00
July 1. Asa Carr, bond and mortgage, principal and interest; (of that $18.66 was interest,) 3,018 66

Q Was that bond and mortgage inventoried?

A It was not; it was in T. Kays' hands at the time of the inventory.

Q Now the next?

July 29. S. B. Spriggs, principal and interest on bond and mortgage, made by him, 101 18
Sept. 11. John Canfield, ... 1,128 67

Q Principal and interest, and protest fees on note?

A Yes, sir.

Oct. 23. Frank C. Easton, . . . 500 00

Q Was that note made by John Canfield, the same one inventoried as in the hands of T. Kays?

A Yes, sir; it is item No. 7, in the printed bill, on page 15.

Q Are the receipts that you have here given, your receipts up to the 15th day of November, 1871?

A Yes, sir.

Q Now give us your receipts subsequent to that time?

1871. Dec. 12. J. G. Fitts, bond and mortgage 2,354 52

April 10. Received of George B. Beatty, co-executor, ... 325 00

Jan. 15, 1872. On J. W. Van Blarcom's bond and mortgage, assigned to accountants, principal and interest, . . 419 30

Q Was that particular obligation inventoried ?

A No, sir; it was bought in for the protection of the estate by the executors, subsequent to the date of the inventory.

Q Now go on ?

Feb. 12. James G. Fitts, balance on the principal and interest of his bond and mortgage of $3,500, . . . 1,517 50

May 17. Received of F. C. Easton, co-executor, 250 00

May 18. Do. 50 00

June 19. Do. 70 00

June 29. Do. 70 00

Jan. 24. Interest on Francis Cory's bequest, 4 67

August. 14. William Cory, interest on the fund put in my hand for the payment of this legacy to William Cory, . . 129 11

Making my receipts up to Jan. 12, 1878.

My receipts from the J. W. Ingersoll farm were as follows:

1875. March 9. Cash for corn sold to William H. Roe, ... 63 78

Cash of James B. Huston, for buckwheat, 25 60

April 25. Received of Lord, our tenant, proceeds of hay sold, . . . 12 50.

April 25. Received of Lord, tenant, by his paying tax, ... 47 30

I put this amount on the side of my receipts in order to show the income from the farm, I having credit for the same amount on the other side of my account.

March 31. Received proceeds of calves sold, 8 34

October 29. Received of tenant, . . . 2 62

October 29. Received of tenant, sale of products,	22	50	
May 4. Do., ...	17	00	
Dec. 1. Do., ...	20	00	
Dec. 1. Sale of 9 bushels of buckwheat,	6	30	
Dec. 1. Sale of 67 bushels of oats, . .	27	00	
1877. Jan. 7. Received of tenant, sale of products, ...	15	00	
Jan. 7. Sale of products, . . .		65	
Jan. 7. Sale of rye, ...	43	28	
Jan. 7. Sale of corn, ...	33	42	10
Jan. 7. Sale of products, . . .	6	93	
Oct. 14. Sale of products, . . .	3	00	
June 4. Sale of products, . . .	5	00	
Taxes paid by tenant, ...	66	86	
1878. Jan. 14. Received of tenant, sale of calf,	13	80	
April 9. Received, sale of calf to Dr. Allen,	12	00	
Received of George Roe, sale of two cows,	75	00	
Received of Lord, tenant, sale of two cows,	55	00	
Received, sale of twenty bushels of rye, at 56c. per bushel, ...	11	20	20
Received, sale of 50 bushels of oats, at 30c. per bushel, ...	15	00	
Received, sale of 1,117 pounds of corn ears, at 70c. per hundred, . . .	8	24	
Received of Oscar Northrup, sale of one calf,	10	00	
This makes my receipts up to the filing of the bill in this cause.	14206.	85	

Q Have you received any money for the estate from any source, since the filing of the bill in this cause ? 30

A I have, the following: For the sale of 50 bushels of rye, sold to Culver and Hulston, in 1878, received by me sometime in the spring of 1879, . . . 28 00

1878. June 1. Cash of T. Kays, charged to the executors in his account, settled on the 17th of January, 1880, . 12 25

August 5. Cash of T. Kays, charged in his said account, ... 15 50

40

Nov. 9. Cash of T. Kays, charged in his said account, ... 17 03

This makes up all my receipts for said estate. 14,279.63

Q Give us a detailed statement of your payments and disbursements, as one of the executors?

PAYMENTS.

1870. Dec. 6. C. V. Cory, . . . $1,000 00

Dec. 7. C. V. Cory, ... 1,000 00

These payments were to Charles V. Cory on his legacy, as per his receipt, Exhibit 11, voucher 4.

Dec. 22. Taxes assessed against said estate for the year 1870, as per George B. Beatty's receipt, . . . 161 43

Q (Handing witness a paper.) Look at that paper; is that Beatty's receipt for the taxes?

A Yes, sir; George B. Beatty was a justice of the peace, and the justice of the peace to whom the tax warrant was returned, and I paid the taxes to him as such justice of the peace.

By Mr. Kays: I offer in evidence the receipt of George B. Beatty; same was marked Exhibit 127, voucher 117.

Q (Handing witness a paper.) Is that the receipt for the same taxes, given by Michael Mackerly to George B. Beatty, justice of the peace?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Michael Mackerly, dated April 1, 1871, for the same item; same was marked Exhibit 128, voucher 118.

Q Give your next payments?

Dec. 22. Benjamin Bradbury, church salary, 37 50

Q (Handing witness a paper.) Look at that?

A (Witness examined same.)

Q Is that Bradbury's receipt for that payment?

A Yes, sir; it is.

By Mr. Kays: I offer in evidence the receipt of Benjamin Bradbury, dated June 28, 1871, for $37.50; same was marked Exhibit 129, voucher 119.

1871. April 1. Thomas Hoxey, clerk of Passaic county, for record search on J. W. Van Blarcom's property, . . . 15 00

April 1. Expenses to Paterson, . . 10 00

I have no vouchers for the last two payments.

April 8. Paid Mrs. S. Van Blarcom, on assignment of J. W. Van Blarcom's bond and mortgage, principal and interest and costs, ... 404 08

This was a prior mortgage on premises covered by a mortgage belonging to the estate, and we purchased it in the interest of the estate on the advice of our attorney, Thomas Kays; I afterwards received repayment for the same; I have already given evidence as to its receipt.

Sept. 11. Paid protest fees on John Canfield note, which is included in the amount collected on the debtor side of my account. 1 85

1870. Dec. 23. Cash to Thomas D. Cory, in part payment of his legacy of $25,000, as per Exhibit 9, voucher 2, being the first item in said receipt, $35 of the amount in the receipt being interest on said cash, ... 600 00

Dec. 26. Elizabeth Lyon, widow of Stephen Lyon, interest on note of testator held by her, ... 14 50

Q (Handing witness a paper.) Look at that paper?

A (Witness examined same.)

Q Is that Elizabeth Lyon's receipt for the said amount?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Elizabeth Lyon for $14.50, dated Dec. 30, 1870; same was marked Exhibit 130, voucher 120.

1871. Nov. 15. I settled with my co-executors an account I had against the testator at the time of his death, ... $20 00
And the interest on it, . . 4 20

Making, ... 24 20

It was for clover seed sold the testator in his life-time.

Nov. 15. Cash expenses, . . . 5 00

This was cash paid out by me as expenses in attending to the business of the estate.

Nov. 15. My share of the commissions, as per agreement with the other executors, was 565 00

The above makes up my payments to Nov. 15, 1871.

Payments since Nov. 15, 1871:

1871. Dec. 5. Retained by arrangement with my co-executors to invest and pay legacy to my son, Francis M., . . 500 00

Dec. 5. Retained by arrangement with my co-executors to pay legacy to my son, William L., ... 500 00

1872. Feb. 12. Cash paid to my co-executor, Frank C. Easton, . . . 200 00

May 18. Cash charged to me on my receipt, in the payment of my legacy of $12,000, 345 29

This is shown in my receipt, Exhibit 16,

voucher 9, as cash, the last item, besides interest.

Jan. 24. Interest received on $500 in my hands, to pay legacy to my son, Francis M., and paid to Francis, as per his receipt. 4 67

1874. March 10. Loan to Charles V. Cory, as per his note, Exhibit 124, voucher 114 600 00

1875. August 14. Interest received on $500, placed in my hands to pay legacy to my son, William L., and paid to him, 129 11 10

The cost of the new barn on the J. W. Ingersoll farm was $1,136.36, as follows:

1875. July 1. Joseph S. Bird, . . 16 00

Q (Handing witness a paper.) Look at that paper; is that Joseph S. Bird's receipt?

A Yes, sir.

By Mr. Kays: I offer in evidence receipt of Joseph S. Bird, dated July 1, 1875, for $16; same was marked Exhibit 131, voucher 121.

July 13. Job Woodruff, ... 2 80

Q (Handing witness a paper.) Look at that paper; is that Job Woodruff's receipt for the said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Job Woodruff, dated July 13, 1875, for $2.80; same was marked Exhibit 132, voucher 122.

July 14. James A. Edsall, . . . 25 32

Q (Handing witness a paper.) Look at that paper; is that James A. Edsall's receipt for said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of James A. Edsall, dated July 14, 1875, for $25.32: same was marked Exhibit 133, voucher 123.

August 4. Decker & Hardin, . . . 192 70

Q (Handing witness a paper.) Look at that paper; is that Decker & Hardin's receipt for said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Decker & Hardin, dated August 4, 1875, for $192 70; same was marked Exhibit 134, voucher 124.

August 4. Edward Lord, . . . 161 00

Q (Handing witness a paper.) Look at that paper; is that Edward Lord's receipt for said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Edward Lord, dated August 4, 1875, for $161; same was marked Exhibit 135, voucher 125.

August 4. Culver & Hulston, . . . 9 00

Q (Handing witness a paper.) Look at that paper; is that Culver & Hulston's receipt for said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Culver & Hulston, dated August 4, 1875, for $9.00; same was marked Exhibit 136, voucher 126.

August 4. E M. Myers, ... 4 49

Q (Handing witness a paper.) Look at that paper; is that E. M. Myers' receipt for said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence receipt of E. M. Myers, dated August 4, 1875, for $4.49; same was marked Exhibit 137, voucher 127.

Q (Handing witness a paper.) Look at that paper; is that the receipt of Culver &

Hulston, and E. M. Myers, for the same items, (the two preceding ones,) mentioned by you?

A Yes, sir, it is; I got the two new receipts to get the items.

By Mr. Kays: I offer in evidence the receipt of Culver & Hulston, and E. M. Myers, dated August 4, 1875, one for $9.00, and the other for $4.49; same was marked Exhibit 138, voucher 128.

August 4. Ryerson & Kinsella, . . 43 63

Q (Handing witness a paper.) Is that the receipt of Ryerson & Kinsella, for said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Ryerson & Kinsella, dated August 4, 1875, for $43.63; same was marked Exhibit 139, voucher 129.

August 5. O. S. Bowman, . . . 16 80

Q (Handing witness a paper.) Look at that receipt; is that O. S. Bowman's receipt for said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of O. S. Bowman, dated August 5, 1875, for $16.80; same was marked Exhibit 140, voucher 130.

Q This insurance was on what building?

A The new barn on the J. W. Ingersoll farm.

August 6. Ogden Sickles, . . . 265 00

Q (Handing witness a paper.) Look at that paper; is that the agreement between Ogden Sickles and yourself, for doing the carpenter work of the new barn, and his receipt for the same?

A Yes, sir.

By Mr. Kays: I offer in evidence the agreement between Ogden Sickles and Job Cory, dated March 15, 1875, and also the receipt of Ogden Sickles, dated August 16, 1875, for $265; same was marked Exhibit 141, voucher 131.

Sept. 15. Josiah Williams, . . . 132 72

Q (Handing witness a paper.) Look at that paper; is that the receipt of Jane Williams for said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt from Jane Williams, administratrix, dated September 15, 1875, for $132.72; same was marked Exhibit 142, voucher 132.

Q What was this bill for?

A Slate roof on the new barn.

Q Purchased of Josiah Williams, in his life-time?

A Yes, sir.

Q And paid to his administratrix?

A Yes, sir.

Oct. 1. Belden Lord, ... 25 00

Q (Handing witness a paper.) Look at that paper; is that Belden Lord's receipt for said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Belden Lord, dated Oct. 1, 1875, for $25; same was marked Exhibit 143, voucher 133.

Q What service did Lord render for this?

A He painted the new barn on the J. W. Ingersoll farm, and the house on the same premises.

Aug. 15. William L. Cory, . . . 72 00

Q (Handing witness a paper.) Look at

that paper; is that William L. Cory's receipt for said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of William L. Cory, dated August 15, 1875, for $72; same was marked Exhibit 144, voucher 134.

Dec. 22. David Monroe, ... 70 91

Q (Handing witness a paper.) Look at that paper; is that David Monroe's receipt for said payment? 10

A Yes, sir.

By Mr. Kays: I offer in evidence the bill and receipt of David Monroe, dated Dec. 22, 1875, for $70.91; same was marked Exhibit 145, voucher 135.

About December, 1875, Francis M. Cory, for 5 days with team in the erection and construction of said barn, . 15 00 20

Albert Bush, laborer, digging the cellar, &c., for said barn, ... 10 80

Paid for lime, of Crawford, P. Dennis, and a man by the name of Mains, . 11 80

Nails, bought of Job Woodruff, for the building of said barn, ... 14 50

Paid for powder and shingles—powder bought of J. A. Edsall, and shingles of Decker & Hardin, ... 4 00 20

The shingles were for the repair of the roof on the house on the said J. W. Ingersoll farm.

Use of scraper in digging out the cellar for said barn, hired by tenant, Lord, . 2 00

Blacksmith's bill, repairing hinges, . 2 50

Charles J. Roe, of Branchville, for rails used on said premises, and rafters for said barn, 38 39

Making cost of said barn, . . . $1,136 36 40

In addition to above payments, I performed at least thirty days' work in cutting and drawing timber, digging out cellar, drawing stone, and attending the mason, which was worth at least $1 per day.

The excess of $68.75 above the amount stated in the printed bill, as cost of new barn on J. W. Ingersoll farm, occurred from the fact that I did not give to Mr. Kays all my expenditures in the construction of said new barn.

1875. March 2. Cow for the J. W. Ingersoll farm, 70 00
1878. Jan. 11. Cash expenses to that date, 10 00

The following are my other payments on account of the J. W. Ingersoll farm:

1875. April. Paid tax for 1874, . . 17 50
For which I had a voucher but cannot now find it.
Do. 2 bushels of clover seed, . . . 13 00
Do. 2 bushels of timothy seed, . . 7 00
I have no receipt for the last two payments; the purchases were made of Job Woodruff, of Newton.
Dec. 20. Tax on J. W. Ingersoll farm, . 64 80

Q (Showing witness a paper.) Look at that?

A (Witness examined same.)

Q Is that a receipt for said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Charles Roe, Jr., collector, for taxes of 1875, for $78.57; same was marked Exhibit 146, voucher 136.

Q What makes the difference in the amounts—between your credit and the amount of the receipt?

A The receipt is $78.57; Lord worked out the road tax amounting to $13.77, leaving a balance of $64.80; of this I paid

$17.50; the balance, $47.30, was paid by Lord; I am charged with this amount as received of Lord, by paying taxes; I want credit here for $64.80; the difference between that and the amount with which I am charged is the $17.50 paid out by me.

1876. April 1. Paid for two bushels of timothy seed for said farm, . . . 7 00

Sept. 1. Paid for two bushels of timothy seed, 7 00

Dec. Taxes paid on said farm; road tax worked out by tenants, ... 51 40

Q (Handing witness a paper.) Look at that; is that the receipt for said payment of taxes?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Charles Roe, Jr., collector, for taxes of 1876, for $64.07; same was marked Exhibit 147, voucher 137.

Q What makes the difference in the amount of the receipt here, and the amount you take credit for?

A The receipt is $64.07; the road tax $12.67, was worked out by the tenant, and I paid the amount above stated, $51.40

1877. April 21. Paid Charles Roe, interest on first bond and mortgage on the J. W. Ingersoll farm, . . . 259 98

Q (Handing witness a paper.) Look at that; is that Charles Roe's receipt for said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Charles Roe, dated April 21, 1877, for $259.98; same was marked Exhibit 148, voucher 138.

1877. Paid taxes, by Lord, on J. W. Ingersoll farm; road tax worked out by tenant, 66 86

Q (Handing witness a paper.) Look at

that; is that your receipt for the payment of the same?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Charles Roe, Jr., collector, for taxes for the year 1877, for $81.38; same was marked Exhibit 149, voucher 139.

Q What makes the difference in this receipt and the amount for which you claim credit?

A The road tax $14.52, deducted from the aggregate amount, makes the amount I paid $66.86.

1878. March 26. Received of George Roe, his check for two cows, . . . 75 00

Which check I passed over to Thomas Kays, and the executors all have credit for the same in his account.

April 29. Paid to T. Kays to pay on decree in favor of the Trustees of the Cory Universalist Society, . . . 993 58

My commissions on the 1st of May, at the filing of this bill, as I understood them, by agreement with my co-executors, were 55 00

1876. Taxes against the estate; paid David F. Lyon, collector of Sparta township, 86 00

This item of credit I did not have in my account, as stated in the bill filed on the 1st May, 1878; I had then overlooked it, on account of the receipt having been misplaced.

Q (Handing witness a paper.) Look at that paper; is that the receipt for the said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of David F. Lyon, the collector of

Sparta township, for the taxes of 1876, for $86; same was marked Exhibit 150, voucher 140.

Adjourned until Friday, the 23d day of January, A.D. 1880.

Friday, January 23d, A.D. 1880.

Continuation of case, pursuant to adjournment.

Direct examination of JOB CORY, by Mr. Kays:

Q (Handing witness Exhibit 118, voucher 108.) Look at that paper; is that the receipt given by you to Frank C. Easton?

A Yes, sir.

Q What note did you hold against Charles V. Cory?

A I held a note for the amount or the principal sum, I guess of $300, against Charles V. Cory for some years; it was for money loaned to him before my father's death; Frank Easton paid this amount to me by the order of Charles V. Cory on his legacy.

Q Did you know anything about the value of the Alfred Roof bond and mortgage, inventoried at $2,300, at the time of the inventory?

A I knew there was a suit brought on it by Roof; he brought a suit against father to have it delivered up and canceled for fraud in obtaining it, and said that he had received no value for it; that was what I understood; the mortgage was given to Dawson Woodruff and assigned by Woodruff to my father, and was given, as I understand, for patent brake notes.

Q (Handing witness a paper.) Look at Exhibit 72, voucher 63, settlement and T. Kays' receipt of January 12, 1878; was a settlement had with Mr. Kays at that time, as you understand.

A Yes, sir.

Q By whom?

A By the executors; by Frank C. Easton.

Q. (Handing witness a paper.) Look at Exhibit 73, voucher 64, T. Kays' bill and receipt of May 1, 1878; was a settlement had with Mr. Kays on May 1, 1878?

A There was.

Q And by whom?

A Frank C. Easton.

Q (Handing witness a ~~paper.~~ book) Look at the printed bill, page 37, the condition of the estate on the 15th day November, 1878; by whom was that statement, debit and credit, made?

A By T. Kays.

Q Look on page 38, item 7, amount of judgment in the Supreme Court, D. Cory vs. Edward Temple, T. Kays, attorney, on a note for the principal sum of $2,000; was that note or judgment inventoried?

A No, sir.

Q (Handing witness a paper.) Look at Exhibit 74, voucher 65, the receipt of Martha Cory for $2,196.53, November 25, 1870; is that the widow's receipt for the movable property bequeathed to her?

A It is.

Q (Handing witness a paper.) Look at Exhibit 75, voucher 66, the receipt of Martha Cory for $192.15; is that the widow's receipt for the household property bequeathed to her?

A It is.

Q Was the property, mentioned in those two receipts, delivered to Martha Cory, the widow, in accordance with the will?

A Yes, sir; it was delivered to her.

Q (Handing witness a paper.) Look at Exhibit 79, voucher 70, the note made by J. B. Boss for $1,432.45; did you get that note from Mr. Boss?

A Yes, sir.

Q For what?

A For the renewal of the old note held by the estate against him and inventoried.

Q What was your object in getting it?

A Our object was because the old note was outlawed

—nearly outlawed, and we thought we would renew it so as to keep it alive.

Q Is that note of any present value?

A No, sir.

Q The maker still alive?

A No, sir; dead.

Q (Showing witness Exhibit 82, voucher 73, the Duffee note.) The inventory mentions two notes against Duffee; were there more than this one note?

A There was but one.

Q At the date of the testator's will, and at the time of his death, how many children were living of his deceased daughter Eliza Roe, and what were their proper names?

A Three children—George Roe, Frank Roe, and Mattie C. Roe.

Q Did Eliza Roe ever have any other children, except the three that you have named?

A No, sir.

Q How many children had you at the date of the said will, and at the death of the testator?

A Three boys.

Q What were their proper names?

A Francis M. Cory. William L. Cory, and Eugene Cory.

Q Had you a son by the name of Yeany, as stated in paragraph 19 of said will?

A We never called him that; father used to call him that often.

Q Did you proceed at once to the collection of all the obligations belonging to the estate as soon as letters of administration were taken out by you?

A We did not.

Q Why not?

A Because, by the express directions of the will, certain legacies were to be paid by transferring to said legatees bonds and notes, and because the money could not be used because of the infancy of the legatees.

Q Subsequent to the death of the testator, was there any shrinkage or depreciation in the assets of the estate?

A Yes, sir, there was; there was a great depreciation of all kinds of property.

Q Did any of the legatees, prior to the filing of this bill, threaten to bring suits against the executors of the estate for their shares?

A They did.

Q Do you know anything about Martha Cory, widow of said testator, (the mother) disposing of the household goods bequeathed to her by item 2 of said will, and by virtue of the 21st item of said will?

A She did dispose of some of them before her death, and of all, by her will.

Q What obligations were on hand on the 15th day of November, 1871?

A There is a correct list of them given on page 53 of the printed bill, as I understand it.

Q What legacies were not paid on the 15th day of Nuvember, 1871?

A A correct list of the unpaid legacies is found on page 58 of the printed bill.

Q Did the estate ever realize anything out of the bond and mortgage for $500, made by Owen Hughes?

A No, sir.

Q Why not?

A A prior mortgage was foreclosed, and the estate did not fetch enough for to pay anything on the new mortgage; on the $500 mortgage it did not pay anything.

Q (Handing witness papers.) Look at Exhibit 91, voucher 80, and Exhibit 92, voucher 81, bond and mortgage made by James W. Ingersoll to David Cory for $4,000; has ever anything been realized on this bond and mortgage?

A This bond and mortgage was foreclosed, and mortgaged premises bought in by the executors for the benefit of the estate.

(Handing witness a paper.) Is that a certified copy of the deed to said executors for the James W. Ingersoll farm, covered by the mortgage of J. W. Ingersoll heretofore referred to by you?

Q I believe it is.

By Mr. Kays: I offer in evidence a certified copy of the deed made by William E. Ross, sheriff, to George B. Beatty, *et al.*, executors of David Cory, deceased, dated October 5, 1874; same was marked Exhibit 151, voucher 141.

Q Where is the deed that you received?

A I think it was passed to Oscar Northrup, to whom the premises were conveyed.

Q Did you get possession of the premises, before you got the deed, as mortgagees?

A We did.

Q Was there a barn on the premises at the time you got possession?

A There was.

Q What became of it?

A It was accidentally destroyed by fire; the tenants said it was struck by lightning.

Q What did you do with the premises after you got possession of them?

A We put them out to Mr. Edward Lord to work on shares.

Q Did you have a written lease with Lord?

A We did.

Q (Handing witness a paper.) Is that it?

A It is.

By Mr. Kays: I offer in evidence lease between David Cory's executors and Edward Lord, dated May 14, 1874; same was marked Exhibit 152, voucher 142.

Q How long did Lord remain as tenant of the premises?

A From that time up to April 1st, 1878.

Q Is this the same farm of which you have given an account of receipts and disbursements?

A It is.

Q Why did you not lease it out for money rent?

A Because we could not find anybody that would rent it.

Q Was the arrangement that you made with Lord, the best arrangement you could make with the premises?

A Yes, sir.

Q Did you make any effort to dispose of the same after obtaining title?

A We did.

Q Was there a prior mortgage on the premises?

A There was.

Q Held by whom, and for what amount?

A Held by Mrs. Charles Roe, for mearly, $4,000,

Q Had the interest been promptly paid on the prior mortgage?

A After we bought it?

Q Prior?

A No, sir; it was considerable behind I think at the time we bought the place.

Q Did you pay that up?

A We did.

Q Why did you do that?

A We were threatened with foreclosure if we did not pay the interest.

Q This purchase was in 1874; was there, subsequent to that time, any depreciation in real estate, and particularly in this farm?

A There was a very great depreciation.

Q What has become of the farm?

A We advertised it for public sale in the winter of 1878; on the first day no one was willing to bid anything above the encumbrance; we had the sale adjourned, and at the second sale Oscar Northrup bid $600 above the encumbrance, and it was sold to him for that sum, being the best price that we could obtain for it, and we made a deed to him for the premises, and the consideration thereof was settled by Mr. Kays, our attorney.

Q Was a new barn erected on these premises?

A Yes, sir.

Q Why did you build it?

A Because we could get no returns from the farm without a barn.

Q What legacies are unpaid at this time?

A The statement of them made by Frank C. Easton, is correct.

Q Is the widow of the testator dead?

A She is; she died August 6th, 1876.

Q Has Frank C. Easton paid the $3,000 inventoried in the will, or any part thereof, or the interest thereof?

A No, sir; he has not.

Q Did the executors make sale of the wood lot mentioned in the will, and in accordance with such directions?

A They did.

Q Who received the consideration?

A George B. Beatty.

Q Is that the only sale of real estate that has been made by the executors, with the exception of the J. W. Ingersoll farm?

A It is.

Q How were the bonds and mortgages, notes and obligations rated, that were transferred to Martha Morrow, Thomas D. Cory, Jane Easton and yourself?

A Rated at their full face value, regardless of the market value.

Q Who were the heirs at law of the testator at the time of his death?

A David Cory left him surviving Martha Cory, his widow, Job Cory, his son, Charles V. Cory, his son, Martha Morrow, his daughter, Thomas D. Cory, his son, Charlotte Cory, Zophar Cory, and Samuel Cory, grand-children of said testator, and sons and daughters of his deceased son Samuel Cory; George Roe, Francis Roe and Mattie C. Roe, grand-children of testator, and sons and daughters of testator's deceased daughter Eliza Roe, wife of William H. Roe, and Jane Easton, daughter of testator, Katy Roe, grand-daughter of testator and daughter of testator's deceased daughter Mary Roe, who were the heirs at law of said testator.

Q What have you realized out of the bequest of $12,000 to you?

A About 60 per cent.

Q Rated as of what date?

A December 5, 1871.

Q What obligations have you still on hand?

A They were correctly stated by Frank C. Easton in his evidence.

Q Which ones of them, if any, are collectible?

A None, except Thomas Kays'.

Q Were obligations offered to Frank Roe, in payment of his legacy of $4,000?

A There was.

Q (Handing witness a paper.) Look at Exhibit 105, voucher 94, blank assignment of certain mortgages by the executors of David Cory to Frank Roe; was that presented to you for execution?

A Yes, sir.

Q Why did you refuse to execute it?

A Because we would not guarantee any obligations.

Q At the time of the loan of $600, made by Frank C. Easton to Martin M. Drake, what was the financial condition of Martin M. Drake, as far as you then knew?

A As I knew, it was good.

Q Did the executors have a settlement with Thomas Kays on the 17th day of January, 1880?

A Yes, sir.

Q (Handing witness a paper.) Look at Exhibit 120, voucher 110; is that Kays' bill and receipt at said settlement?

A Yes, sir; it is.

Q Did the executors ever make an offer to the trustees of the Cory Universalist Society at Sparta, to pay the legacy of $12,000, or any part of it?

A They did.

Q When was that?

A It was about November, 1877.

Q What was the offer?

A The offer was to pass over the whole estate after paying the other legacies.

Q At what place was this offer made?

A At Earl's hall, in Sparta.

Q Who were present on the part of the executors?

A George B. Beatty, James L. Munson, Frank C. Easton and myself.

Q Who were present on the part of the trustees of the Cory Universalist Society?

A James B. Stanaback, Joseph McMickle, Robert Mabie, Philip Kinney, John Decker and William Earl.

Q Were they the then acting trustees of said Society, as you understood?

A As I understood it, they were.

Q Did they accept or reject the proposition?

A They rejected it.

Q At that time did you understand there would be a deficiency?

A I did.

Q Had you ever up to the time that you learned there would be a deficiency, refused to pass over obligations in the payment of legacies?

A I did not; I never refused.

Q Do you know of any of the other executors ever refusing?

A No, sir.

Q Do you know of any obligations belonging to the estate, except those mentioned in the list given by Frank C. Easton?

A I do not.

Q Or do you know of any moneys due the estate on any obligations, or from any source, (except upon said obligations,) and except what is due from the executors?

A I do not.

Q (Handing witness a paper.) Look at Exhibit 96, voucher 85, receipt from William H. Roe to testator, dated March 9, 1857; did you and the other executors, or either of them, have an interview with William H. Roe, in regard to this paper?

A We did; Mr. George B. Beatty and myself had an interview with him about it, and he refused to account for it or any part of it.

Q Have the executors ever been able, at any time, to collect the notes and obligations, or any of them, or

any part of any or either of them, that you have testified were uncollectible?

A No, sir.

Q (Handing witness a paper.) Look at Exhibit No. 6, certified copy of what purports to be the account of George B. Beatty and others, executors of David Cory, deceased; were you present when this account was made up?

A No, sir.

Q Did you know that this account was to be stated, on the day it was, or purports to have been stated?

A No, sir; I did not.

Q Did you know that it was to have been stated on that day or at any time?

A No, sir.

Q Did you ever authorize Frank C. Easton or any one else, to go to Charles Roe, surrogate of Sussex county, and state an account for you as one of the executors of David Cory, deceased?

A No.

Q Did you ever give to Frank C. Easton, or to any one else, a statement of your receipts and payments as one of the executors of the estate of David Cory, deceased, to be incorporated into any account to be made up by Charles Roe, surrogate of the county of Sussex, or by any one, as the joint account of the executors of David Cory, deceased?

A No.

Q Or to be incorporated into any joint and several, or several account, to be made up by said executors?

A No.

Q Did you ever agree or consent to be charged with all the obligations of said estate as cash in hand, that the account filed in the Orphans' Court of Sussex county charges you with?

A No, sir.

Q Did you ever intend, or were you ever willing to be charged, as such executor, with the obligations belonging to said estate, in whole, or part, as cash?

A No, sir; I did not, and was not.

Q Did you ever intend, or were you ever willing to be charged, as such executor, with the amount of any obligation belonging to said estate, until the same had been collected?

A I never did, and never was.

Q Have you kept the funds of the estate received by you separate and distinct from your own private funds?

A I have not.

Q Why not?

A I did not know that it was necessary; I was a legatee under the will, and at no time had enough in my hands to cover my legacy; the legacy was not paid to me by passing over obligations until May 13, ~~1873~~ 1872; I refused to take the obligations selected by the other executors, because I knew they were not worth their face value, or nothing like it; some of the obligations I did take were almost as worthless as those I refused to take; since the payment of my legacy I have been ready to pay over all balance in my hands when the business was ready for them to be paid.

Q I notice by your account, (printed bill, pages 86 and 87,) that there are no receipts mentioned for the J. W. Ingersoll farm, for the year 1876; how is that?

A The first year began May 14, 1874, and ended April 1, 1875; the second year commenced April 1, 1875, and ended April 1, 1876; the third year commenced April 1, 1876, and ended April 1, 1877; the fourth year commenced April 1, 1877, and ended April 1, 1878; the receipts from the farm, from April 1, 1876, to April 1, 1877, are all given; the receipts are given as received after January 1, 1877; I settled with tenant in January, 1877, and that is why it does not appear in the account of the year 1876.

Sworn and subscribed before me, this 24th day of January A.D. 1880,

JOB CORY.

HENRY HUSTON,
M. C. C. of N. J.

Adjourned until Saturday, the 24th day of January A.D. 1880.

SATURDAY, January 24th, A.D. 1880.

Continuation of case, pursuant to adjournment.

JOHN C. HOWELL, a witness called and sworn on behalf of the complainants, testified as follows:

Direct examination, by Mr. Kays:

Q What is your present business?

A Cashier of the Merchants' National Bank.

Q Were you an officer of that bank on the 13th day of November, 1871?

A Yes, sir.

Q What?

A Teller.

Q (Handing witness a paper.) Look at Exhibit 48, voucher 39, check from Frank C. Easton to himself for $1,587.38; have you seen that check before?

A I think I have.

Q Was it presented to your bank for payment?

A I think so; we have a check charged on that date and a draft drawn on it.

Q What was the proceeds of the check used for?

A According to my record, there is a draft drawn to the order of Charles V. Cory, on the Importers' and Traders' National Bank of New York; I presume this check is for that; it is for the same amount; Mr. Easton is in the habit of getting drafts.

A What is the amount?

Q $1,587.38, dated November 13, 1871, to the order of Charles V. Cory; the draft is No. 3778, drawn on the Importers' and Traders' National Bank of New York; I presume the check was for that draft; Mr. Easton was in and got a draft for one of the Corys; I know of no other Cory that we drew drafts for; the Merchants' National Bank keep their accounts in New York with the Importers' and Traders' National Bank.

Q State whether that draft has been paid by you?

A It was paid by our bank in New York; yes, sir; our bank in New York paid the draft, and presented it in their account.

Q And you paid it to them by a settlement with them?

A Yes, sir.

Q Was there any charge to Mr. Easton on the draft?

A No charge.

Sworn and subscribed before me this 24th day of January, A.D. 1880, } JOHN C. HOWELL.

HENRY HUSTON,
M. C. C. of N. J.

GEORGE B. BEATTY, (one of the executors,) a witness called on behalf of the complainants, being duly sworn, testified as follows:

Direct examination, by Mr. Kays:

Q Are you one of the executors, and one of the complainants in this suit?

A Yes, sir.

Q Did you accept the trust as one of the executors of the last will and testament of David Cory?

A Yes, sir.

Q Did you assist in making an inventory?

A Yes, sir.

Q (Showing witness Exhibit 3, certified copy of inventory of George B. Beatty, *et al.*, executors of David Cory.) Is that a copy of the inventory made by the executors of David Cory, you being one of them?

A I believe it is, to the best of my knowledge.

Q Was it a correct inventory at the time it was taken?

A As far as we then knew it was.

Q Did you, during the year 1871, give an order to Charles Roe, then surrogate of the county of Sussex, to give notice of the settlement of the account of the executors of David Cory?

A I think I did.

Q Was that notice given on your own motion?

A Yes, sir; I think it was.

Q Do you know anything about the payment of the legacy of $20,000 to Martha Morrow?

A Yes, sir; I do.

Q (Showing witness Martha Morrow's receipt, Exhibit 8, voucher 1.) Is that Martha Morrow's receipt for her legacy?

A To the best of my knowledge, it is.

Q Well, have you any doubt about it?

A I have not.

Q How was she paid?

A In notes, bonds and mortgages, and the balance, I think, a small balance in cash.

Q According to the receipt?

A Yes, sir; I think so.

Q You say you think; don't you know it was paid just according to that receipt?

A Yes, sir.

Q By whom were the obligations transferred to her selected?

A Selected by all the executors.

Q What obligation were they?

A Those belonging to the estate; the same that were inventoried.

Q Do you know anything about the payment of the legacy of $25,000 to Thomas D. Cory?

A Yes, sir.

Q (Showing witness Thomas D. Cory's receipt for his legacy, Exhibit 9, voucher 2.) Is that Thomas D. Cory's receipt for his legacy?

A Yes, sir.

Q How was that paid?

A In notes, bonds and mortgages, and cash to make up the balance—belonging to the estate.

Q Was it paid according to this receipt?

A Yes, sir; I think so.

Q What is your recollection about it?

A Well, the obligations were set off; then Mr. Easton paid the money, or Mr. Cory—I don't know which paid the money.

Q Well, have you any doubt that it was paid according to this receipt?

A No, sir.

Q What obligations were transferred to him?

A The same as in the receipt; that belonged to the estate of David Cory.

Q Were they inventoried?

A Yes, sir.

Q (Handing witness a paper.) Look at Exhibit 6, certified copy of account of George B. Beatty, *et al.*; did you have anything to do with stating the account purporting to be the account of all the executors of David Cory, deceased, and filed in the Orphans' Court of the county of Sussex, on or about the 15th day of November, 1871, Exhibit No. 6, just handed to you, being a certified copy thereof?

A I did.

Q Where was it made up?

A At the surrogate's office.

Q Who was present?

A Myself and Mr. Easton and the surrogate.

Q Who was the surrogate?

A Charles Roe.

Q Where were your other two co-executors?

A I do not know.

Q Did they know you were stating said account at that time?

A They did not, I guess.

Q Well, as far as you know, did they know it?

A No, sir.

Q Was Thomas Kays, your counsel, present at the stating of the account?

A No, sir.

Q Did he know anything of its being stated?

A No, sir.

Q Did you have any counsel present with you at the time it was stated?

A No, sir.

Q Did you advise with any lawyer in relation thereto?

A No, sir.

Q Who made up the account?

A Charles Roe.

Q How long was he at it?

A But a little while; I don't recollect the exact time; two or three hours, maybe.

Q What papers did you have with you at the time the account was stated?

A I had only a little; a paper of what I had received and what I had paid out.

Q Did you have any of the obligations belonging to the estate with you?

A No, sir; not any obligations.

Q Did you have any receipts with you?

A I had my receipts.

Q Who made the calculations of interest as appears in the account stated?

A Charles Roe, the surrogate; I did not.

Q Did you subscribe your name to the account that was then stated?

A No, I think not.

Q Were you sworn to it?

A No, sir; I think not.

Q Was the account completed when you left the office?

A I should think not.

Q Do you remember?

A I am not positive, sir.

Q Did you represent any one but yourself in stating said account, either of your co-executors, Cory or Munson?

A No, sir.

Q At whose suggestion was the account stated?

A I think it was mine.

Q What was your object in stating the account?

A My object was simply to render an account of what I had done, of what I had received and what I had paid out; I wanted a record of what I had done; I gave a statement to the surrogate, a statement of my receipts and payments; my object was to state a separate account of my individual transactions with the estate; my object then was to have a settlement with the other executors

and step out, give up my executorship, and pass everything in hand, if anything I had, over to Job Cory and the other executors; I had told Job Cory so.

Q Was it your intention by stating said account, to be personally, or to make your co-executors personally liable for all the notes and obligations inventoried, except those for which you had an allowance as uncollectible, in said account?

A No, sir; I had no such idea or intention; my idea was that we were liable, individually, only for what we would collect upon the said obligations, or the amount for which they would be passed off in payment of legacies, and nothing else; I never dreamed of my being liable, whether collected or not.

Q At the time of stating said account, did you believe that all of said obligations were perfectly good and collectible?

A No, sir; I had good reasons to think and believe otherwise; the testator was in the constant habit of taking usury; his reputation for taking usury in his loans was notorious; I had known him for over thirty years before his death, during all which time his reputation as a "shaver" was notorious; I knew the law was that if usury had been taken, no interest or costs could be recovered; David Cory, on several occasions during his life-time, told me of his making certain sums of money by shaves; besides this, at the time of stating said account, I knew that the Alfred Roof bond and mortgage was doubtful; I knew by hearsay at that time, that a suit had been commenced against David Cory in his life-time, for the purpose of having it delivered up on the charge that it had been obtained by fraud; I was anxious to pass off the obligations in the payment of the legacies, because I believed if we had to collect the obligations, we could not collect over 60 or 70 cents on the dollar, on the average.

Q Was the account, as shown by the certified copy, Exhibit No. 6, read over to you?

A I cannot say; I know I told the surrogate that I

only wanted to state my own account—my own transactions.

Q Why did you not have counsel with you?

A Did not think it necessary for what I wanted done; I supposed the surrogate could do it.

Q When did you first know that the account, as stated by the surrogate, charged you and all the executors with all the said obligations, whether collectible or not?

A Some time in the fall of 1877; you showed me a copy of the account and told me so.

Q Who went with you to the surrogate's to make the statement?

A Frank C. Easton; he came after me; he and I were to have met there some days before; I did not go on that day; I got very severely hurt by a horse throwing me out of a wagon, and was laid up for several days; the day I came Frank Easton came after me and said the surrogate had sent him after me—said we must go that day; I was hardly able to go; felt badly, and hardly knew what I was doing, but went.

Q Do you know anything about the payment of the legacy to Jane Easton?

A Yes, sir; I understood it was paid.

Q Did you have anything to do with it at all—selecting the obligations, or anything else?

A Yes, sir; I think the obligations, or part of them, was selected.

Q Did you have anything to do with the selection of them?

A What was selected, I had.

Q (Handing witness a paper.) Look at Exhibit 12, voucher 5, Jane Easton's receipt for her legacy of $5,000; who selected the obligations transferred to her?

A I guess that we all selected them.

Q Have you any doubt about it?

A I have no doubt but that it must have been done.

Q (Showing witness Exhibit 14, voucher 7, the receipt of Martha Jane Easton for her legacy.) Do you know anything about the payment of that legacy?

A Yes, sir.

Q By whom was that paid?

A By myself.

Q How much?

A $500.

Q How was it paid, in cash or otherwise?

A It was paid by note and check, which she received as cash.

Q What note?

A Note made by George H. Corson and Samuel J. Corson for $400.

Q Who was the owner of the note at the time it was transferred?

A I was.

Q Do you know anything about the payment of the legacy to Job Cory?

A Yes, sir.

Q (Handing witness a paper.) Look at Exhibit No. 16, voucher 9; is that his receipt for the same?

A Yes, sir.

Q How was that legacy paid?

A Bonds and mortgages, notes and cash to make up a small balance, according to this receipt.

Q Who selected the obligations that were transferred to Job Cory?

A Myself and the two other executors, Mr. Munson and Mr. Easton.

Q What obligations were transferred to him?

A Those belonging to the estate; the same that were inventoried; the identical ones.

Q Why was not the bequest of $12,000 to the trustees of the Cory Universalist Society paid at the time the other legacies were paid, and soon after the expiration of a year from the death of the testator?

A Counsel advised us not to pay it—that we could not do it safely.

Q Why was not the estate closed up at the end of the year, or soon thereafter?

A It was on account of the doubt as to the bequest of $12,000 to the trustees of the Cory Universalist Society, and on account of the infancy of some of the lega-

tees, and their refusal, or the refusal of their guardians, to take obligations in the payment of their legacies.

Q Was any offer made to pay the legacy of $12,000 to the three children of Eliza Roe, by transferring to William H. Roe, their father and guardian, obligations for that amount?

A Yes, sir.

Q When was that, as nearly as you can remember?

A The obligations were selected the same day that the others were selected for Martha Morrow and Thomas D. Cory.

Q Was William H. Roe informed of their having been selected?

A Mr. Easton notified him; we ordered Easton to do so.

Q Do you know whether he did notify him?

A William H. Roe told me and Job Cory that he received such notice.

Q What obligations were selected by the executors to be transferred in payment of this legacy of $12,000 to the three children of Eliza Roe?

A J. W. Ingersoll, bond and mortgage, principal, . . . $4,000 00
Interest, ... 163 33

Making, . . . $4,163 33

C. H. M. Angle, bond and mortgage, principal, . . . $400 00
Interest, ... 42 00

Making, . . . $442 00

Henry Lozier, bond and mortgage, $297 74
Interest, ... 53 85

Making, . . . $351 59

Peter Longcor, bond and mortgage, principal, . . . $1,000 00
Interest, ... 40 00

Making, . . . $1,040 83

Thomas Gray, bond and mortgage, principal, . . .	$1,000 00	
Interest, ...	40 83	
Making, . . .		$1,040 83
Jesse Dennis and others, note, principal, ...	$1,000 00	
Interest, ...	58 33	
Making, . . .		$1,058 33
Isaac Mattison and others, note, principal, ...	$1,000 00	
Interest, ...	40 83	
Making, . . .		$1,040 83
Salmon Van Deren and others, note,	$1,157 31	
Interest, ...	47 25	
Making, . . .		$1,204 56
George W. Greer, note, . .	$500 00	
Interest, ...	40 83	
Making, . . .		$540 83
Aggregate amount of principal and interest, ...		$10,883 13

Q I understand you to say that you saw William H. Roe in regard to his taking these obligations in payment of said legacy; when was that?

A I don't recollect the date; I can only recollect the fact of our going there.

Q Was William H. Roe the guardian of these three children?

A I understood it so at the time; he said he would resign his guardianship before he would take them, unless they were guaranteed.

Q Who was present at that interview?

A Mr. Cory—Mr. Job Cory.

Q Did you believe that there were sufficient assets to pay all debts, expenses and legacies in full, up to September, 1877?

A I did; my belief was that all legacies could be

paid by transferring obligations to the legatees at their face value; the testator told me so, and I believed his expressed intention ought to be adhered to.

Q Did you and the other executors instruct any one to make an examination into the condition of the estate, in the latter part of the year 1877?

A Yes, sir; we instructed our counsel, Mr. Kays, to do so; afterwards Mr. Kays informed us that there were insufficient assets to pay all in full.

Q Was the bill in this cause afterwards filed by Mr. Kays for the relief therein sought, on account of the deficiency of assets?

A Yes, sir; I suppose so.

Q By whom were the statements in the bill made up?

A By Mr. Kays.

Q Give a detailed statement of your receipts and payments as one of the executors of this estate; give the receipts first?

RECEIPTS.

1870. Oct. 26. Cash inventoried,	$101 18
1871. March 4. Mahlon Goble, interest on bond and mortgage, ...	124 22
March 31. Isaac Mattison, interest on note,	70 00
April 3. Cornelia Brown, on bond and mortgage, by A. Willis, . . .	175 00
April 4. J. W. Ingersoll, interest on bond and mortgage, by Martin, . .	280 00
April 8. George Lantz, principal and interest on bond and mortgage, . .	1,393 00
July. John L. White's account, . .	31 00
Nov. 15. Stephen Rochelle, proceeds of wood lot sold, not inventoried, . .	103 50
1871. Feb. 20. Jacob H. Shuman, . .	84 30

The estate held a note made by J. I. Riker and Jacob H. Shuman, No. 53 in the inventory; Jacob H. Shuman gave a new note for this, and the above receipt was on this new note.

The above are my receipts in full up to Nov. 15, 1871, and amount to, . 2,362 20

Receipts subsequent to Nov. 15, 1871:

1872. Feb. 22. Mahlon Goble, interest on bond and mortgage, ... 124 22

April 1. Isaac Mattison, interest on note, 70 00

April 2. J. J. Utter, interest on bond and mortgage, paid by George F. Rose, 70 00

1875. August 14. John B. Boss, on his note, inventoried, amount of physician's bill, 10

for which I have credit in my account, 45 50

Receipts up to Jan. 12, 1878, including my receipts to Nov. 15, 1871, . . 2,671 92

PAYMENTS.

1870. Nov. 23. Charles Roe, surrogate, stamp on will, ... 60 00

Q (Handing witness a paper.) Look at that; is that Charles Roe's receipt for said payment?

A Yes, sir. 20

By Mr. Kays: I offer in evidence Charles Roe's receipt, dated Nov. 23, 1870, for $60.00; same was marked Exhibit 153, voucher 143.

1871. Jan. 4. Charles Roe, Court and surrogate's fees, ... 35 80

Q (Handing witness a paper.) Look at that paper; is that Charles Roe's receipt for the same?

A Yes, sir. 30

By Mr. Kays: I offer in evidence the receipt of Charles Roe for $35.80, dated January 4, 1871; same was marked Exhibit 154, voucher 144.

March 6. Thomas G. Bunnell, . . 5 40

Q (Handing witness a paper.) Look at that paper; is that Thomas G. Bunnell's receipt for said payment?

A Yes, sir. 40

By Mr. Kays: I offer in evidence the receipt of Thomas G. Bunnell, dated June 19, 1871, for $5.40; same was marked Exhibit 155, voucher 145.

April 10. James L. Munson, money paid over to him, co-executor, . . . 500 00

April 10. Job Cory, money passed over to him, co-executor, ... 325 00

April 15. Moses Woodruff, . . . 10 00

Q (Handing witness a paper.) Look at that paper; is that Moses Woodruff's receipt for the same?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Moses Woodruff, dated April 15, 1871, for $10.00; same was marked Exhibit 156, voucher 146.

Q Is Moses Woodruff a surveyor?

A Yes, sir.

Q What were the services rendered by him?

A Running out that wood lot that was sold.

Q Was it necessary to have that surveyed?

A It was; they did not know the boundary of it.

June 24. John L. White's account, . 1 18

Q (Handing witness a paper.) Is that John L. White's receipt for said payment?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of John L. White, for $1.18; same was marked Exhibit 157, voucher 147.

Oct. 18. J. P. Youmans, . . . 7 00

Q (Handing witness a paper.) Look at that?

A That is his receipt; yes, sir.

By Mr. Kays: I offer in evidence J. P. Youman's bill and receipt for $7.00; same was marked Exhibit 158, voucher 148.

Oct. 24. John L. White, . . . 15 50

Q (Handing witness a paper.) Look at at that paper; is that John L. White's receipt for the same?

A Yes, sir.

By Mr. Kays: I offer in evidence John L. White's receipt for $15.50, dated Oct. 26, 1871; same was marked Exhibit 159, voucher 149.

1871. Nov. 10. Jacob H. Shuman, . 160 50

There was a mistake in the amount of this, as given to the surrogate and to Thomas Kays when he made up the condition of the estate; it was stated to them at $155.25; it ought to have been $160.50, as above; Shuman charged us interest $10.00, and it was paid, and the estate gets credit for it.

Q (Handing witness a paper.) Look at that paper; is that Jacob H. Shuman's receipt for the same?

A It is.

By Mr. Kays: I offer in evidence the receipt of Jacob H. Shuman, dated Nov. 10, 1871, for $160.50; same was marked Exhibit 160, voucher 150.

Nov. 15. Cash, expenses attending to the business of the estate to that date, . 10 00

Commissions, my share per agreement between the executors 406 42

Charles Roe, court and surrogate's fees, . 43 00

Q (Handing witness a paper.) Look at that; is that Charles Roe's receipt for the the same?

A It is, sir.

By Mr. Kays: I offer in evidence the

receipt of Charles Roe, dated Feb. 20, 1872, for $43.00; same was marked Exhibit 161, voucher 151.

Q When was this paid by you—on the day of settling the account or at the date of the receipt?

A It must have been on the date of the receipt.

J. B. Titman, acknowledging deed, . 50

Making my payments up to November 15, 1871, including the $43.00 to Charles Roe, which I believe was not paid until February 20, 1872, amount to . 1,575 05

Payments subsequent to Nov. 15, 1871:

1871. Dec. 5. Martha J. Easton, legacy, 500 00

Q (Showing witness Exhibit 14, voucher 7.) Is that her receipt for the payment of the same?

A Yes, sir.

1872. July 5. John I. Riker, . . . 26 84

Q (Handing witness a paper.) Look at that paper; is that your receipt for the same?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of John I. Riker, dated July 5, 1872, for $26.84; same was marked Exhibit 162, voucher 152.

1874. Dec. 20. Jacob N. Morris, tax on J. W. Ingersoll farm, ... 47 52

Q (Handing witness a paper.) Look at that paper; is that your receipt for the same?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Jacob N. Morris, for $47.52; same was marked Exhibit 163, voucher 153.

1875. April 9. Decker & Hardin, . . 12 39

Q (Handing witness a paper.) Look at that; is that your receipt for the same?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Decker & Hardin, dated April 9, 1875, for $12.39; same was marked Exhibit 164, voucher 154.

Q What is that for?

A It is for lumber to build a new corn crib on the J. W. Ingersoll farm; the first year we had the farm Lord built the crib without any charge, we furnishing the lumber.

Sept. 23. Thomas G. Bunnell, . . 2 00

Q (Handing witness a paper.) Look at that; is that your receipt for the same?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Thomas G. Bunnell, dated Sept. 23, 1874, for $2.00; same was marked Exhibit 165, voucher 155.

Aug. 14. Dr. John B. Boss, physician's bill, paid by his note, for which amount I am charged on the debit side of my account, ... 45 50

Q (Handing witness a paper.) Look at that paper; is that Boss' receipt for the same?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Dr. John B. Boss, dated August 14, 1875, for $45.50; same was marked Exhibit 166, voucher 156.

April 10. Two cows for J. W. Ingersoll farm, 120 00

Sept. Expenses to Newton, on Blanchard suit, 6 80

1878. Jan. 11. Cash expenses to that date, 10 00

Payments up to Jan. 12, 1878, when we

made full statement preparatory to filing this bill.

1878. May 1. Commissions—my share, 37 91

Making my disbursements, . . $2,384 01

Q Have you received anything since May 1, 1878?

A No, sir.

Q Look at Exhibit 64, voucher 55, T. Kays' receipt of December 31, 1870; did you have anything to do with the settlement made by Frank C. Easton and Job Cory with Thomas Kays, and his receipt of the same Dec. 31, 1870?

A No, sir.

Q Did you know anything of that settlement, at the time you made the statement of account to Charles Roe, in November, 1871?

A No, sir; I did not know anything of it.

Q When did you first know of this settlement made with Thomas Kays?

A When we were stating the account here to you in 1877 or '78; it was in December or January.

Q How was the inventory made?

A At the time of making?

Q Yes.

A Just as we found the obligations then—exactly.

Q (Handing witness a paper.) Look at Exhibit 72, voucher 63, T. Kays' receipt of January 12, 1878; did you have anything to do with that settlement?

A Well, that was done while we was all here together; I knew but very little about the business.

Q (Handing witness a paper.) Look at Exhibit 73, voucher 64, T. Kays' receipt of May 1, 1878; was that settlement made by you individually, or some one else?

A Some one else.

Q Frank Easton, as you understood?

A I think it is; this is the first time, I think, that I ever saw it.

Q (Handing witness Exhibit 74, voucher 65, and Exhibit 75, voucher 66, receipt of Martha Cory, for prop-

erty bequeathed to her.) Did you assist in settling that matter with the widow, and taking this receipt?

A Yes, sir.

Q What obligations were on hand belonging to the estate on the 15th day of November, 1871?

A I believe there is a correct statement of the obligations on hand, in the printed bill, on pages 53 to 57.

Q What legacies were not paid November 15, 1871?

A I believe the list of unpaid legacies, on page 58 of the printed bill, amounting to $47,000, is correct.

Q How were obligations that were selected and passed to the legatees in payment of these legacies, rated?

A At their face value without any regard to what they were worth.

Q (Handing witness two papers.) Look at the bond and mortgage made by J. W. Ingersoll, Exhibits 91 and 92; has that obligation ever been collected by the estate?

A No, sir.

Q Why not?

A There was nothing to it.

Q What was done with it?

A It was foreclosed, I believe, sir.

Q And sold?

A And sold, and bought in by the executors; they thought they could realize something out of it.

Q (Handing witness a paper.) Look at Exhibit 151, voucher 141, certified copy of sheriff's deed for the farm to the executors; is that a copy of the deed made by the sheriff to the executors?

A I should think it was.

Q Why did you not permit some one else to buy it at the sheriff's sale?

A Because we believed it was worth more than was offered.

Q Who was in possession of the farm at the time of the foreclosure?

A A man by the name of Blanchard, I think.

Q What did he do, if anything, that caused you to foreclose?

A He went to destroying all the timber and taking it off.

Q Was an injunction obtained to prevent him from doing it, as you understand?

A I understood so, through counsel.

Q Did you obtain possession of the premises before the sale?

A Yes, sir; Cory and myself.

Q How?

A As mortgagees.

Q What did you do with the farm after you got possession of it?

A It was rented on shares that day to Mr. Edward Lord.

Q (Handing witness a paper.) Look at Exhibit 152, voucher 142; is that the agreement made between you and Lord for the premises?

A Yes, sir.

Q Did you make an effort to hold the crops growing upon the premises at the time you took possession of them?

A Yes, sir; through the advice of counsel.

Q What has become of the farm?

A It was sold at public sale to Oscar Northrup by the executors.

Q For the best price that you could get for it?

A That was the understanding; there was nobody bid more.

Q Well, do you know or believe that you could have got any more for it?

A Why it was adjourned once or twice for the sake of getting more, but we could not do it.

Q (Handing witness a paper.) Look at Exhibit 117, voucher 107, certified copy of the will of Martha Cory; were you the executor named in that will?

A Yes, sir.

Q Did you act?

A Yes, sir.

Q Did you dispose of the household goods bequeathed to her by David Cory?

A What was left, I think I did.

Q What obligations are on hand belonging to the estate of David Cory?

Geo B. Beatty

A I believe the statement given by Frank C. Easton to be correct.

Q (Handing witness a paper.) Look at Exhibit 105, voucher 95, blank assignment of bonds and mortgages to Francis Roe; did you refuse to execute that?

A Yes, sir; I never saw it, though; it was not presented to me, but I said I would not do any such thing.

Q Why not?

A I considered we was not bound to guarantee; we could not do it?

Q (Handing witness a paper.) Look at Exhibit 120, voucher 110, settlement with T. Kays, January 17, 1880; did you make a settlement with T. Kays for that voucher on that date?

A Yes, sir.

Q What legacies are still due and unpaid?

A I believe the statement made by Frank C. Easton of them is correct.

Q Have the executors ever been able at any time to collect the notes and obligations, or any of them, or any part of any or either of them, that Frank C. Easton has testified are uncollectible?

A They have not, as far as I know, no how.

Q Have you kept the money received by you, belonging to the estate, separate and apart from your own private funds?

A No, sir.

Q Why not?

A I did not know that it was necessary; all I have ever received was received, with the exception of a few dollars, the first year; during the same time I had paid out nearly all in my hands, all except a few hundred dollars which I have been ready to pay at any time since; I wanted to pass the balance over to my co-executor Job Cory, and should if you, the counsel, would have let me; my understanding with Job Cory was that after stating my little account, to step out and be wholly relieved from any trouble or liability; I always believed I could do so, according to my understanding with Job Cory, co-execu-

tor; you told me I could not be relieved from liability for my past acts without the consent of all the legatees; I could never understand it so, and do not now.

Sworn and subscribed before me this 24th day of January, 1880, } GEORGE B. BEATTY.

HENRY HUSTON,
M. C. C. of N. J.

Adjourned until Wednesday, the fourth day of February, A.D. 1880.

THURSDAY, February 5th, 1880.

Continuation of case pursuant to adjournment.

JAMES L. MUNSON, (one of the executors,) a witness produced on the part of the aforesaid complainants, being duly sworn, testified as follows:

Direct-examination, by Mr. Kays:

Q Are you one of the executors of David Cory, deceased?

A Yes, sir.

Q And one of the complainants in this suit?

A Yes, sir.

Q You accepted the trust to which you were appointed by the will?

A Yes, sir.

Q Did the executors make an inventory of the estate?

A Yes, sir.

Q (Showing witness Exhibit 3, certified copy of the inventory.) Is that a copy of the inventory?

A Yes, sir; it is.

Q Did you ever give any order, or order to be given to Charles Roe, surrogate of the county of Sussex, or to any one, an order for the giving of notice of the settlement of the account of the executors of David Cory, deceased, at the December term of the Orphans' Court of the county of Sussex, in 1871?

A No, sir.

Q Has Martha Morrow, one of the legatees, been paid her legacy?

A Yes, sir.

Q (Showing witness Exhibit No. 8.) Is that her receipt for the same?

A Yes, sir; I believe it is.

Q How was it paid?

A Bonds, mortgages, and balance in cash; according to the receipt.

Q What obligations were passed to her; I mean where did they come from?

A They came from—obligations belonging to the estate, as we inventoried them.

Q By whom selected?

A By the executors.

Q Has the legacy of $4,000 been paid to Charles V. Cory?

A Well, I will have to say I believe it has.

Q (Showing witness Exhibit No. 6, certified copy of the account of George B. Beatty, and others, executors of David Cory, deceased.) Look at that paper; were you present at the time that was made up by the surrogate of Sussex county?

A No, sir.

Q Have you ever seen the original account?

A No, sir.

Q When did you first see the copy of the account, and when did you first know what the account contained.

A Well, about 1877 was the first I heard of it, and I never saw the copy of it; I saw it in the printed bill.

Q Has Jane Easton been paid her legacy of $5,000?

A Yes, sir.

Q (Showing witness Exhibit No. 12.) Is that her receipt?

A Yes, sir.

Q How was she paid?

A Well, she was paid in obligations in part, and part cash; proceeds of the sale on foreclosure of J. W. Longcor's bond and mortgage.

Q Has the legacy of $12,000 been paid to Job Cory?

A Yes, sir.

Q (Handing witness Exhibit 16.) Is that Job Cory's receipt for the same?

A Yes, sir.

Q How was that paid?

A Bonds, mortgages, notes, and cash balance, as shown by the receipt.

Q By whom were the obligations, mentioned in this receipt, selected?

A Mr. Beatty, Mr. Easton and myself.

Q What obligations were passed to him?

A The receipt shows?

Q I mean where did you get them?

A We got them from the estate of David Cory, as inventoried.

Q Why was not the bequest of $12,000 to the trustees of the Cory Universalist Society at Sparta paid at the time the other legacies were paid?

A Well, sir, our counsel thought we were not safe in paying the bequest until a construction was had on the will.

Q Why were not all the legacies paid at the end of the year?

A Well, sir, because there was infants; and guardians appointed for them would not receive obligations, as we thought the will directed.

Q Did you understand that the legatees, George, Frank, and Mattie C. Roe, had a guardian appointed for them?

A I did understand it so; yes, sir.

Q Who?

A William H. Roe, the father.

Q Were obligations selected for the payment of this $12,000 at any time?

A Yes, sir.

Q At what time?

A At the time we selected the papers for the other legatees.

Q Was William H. Roe informed of the fact?

A We ordered Mr. Easton to do so.

Q Do you remember what obligations were selected for the payment of this legacy ?

A Well, one especially, was the J. W. Ingersoll mortgage, I especially recollect, and other mortgages—obligations; I cannot name them that I know of; I believe the list of them given by George B. Beatty is correct.

Q At that time, did you believe that you had sufficient assets belonging to the estate, to pay all the debts, expenses and legacies ?

A We did.

Q Did you, at any time, ascertain that there would be a deficiency of assets to pay in full the debts, expenses and legacies ?

A Yes, sir.

Q At what time ?

A At the time the printed bill was made up—before that time, about September, 1877.

Q What did you do at the time when you were first led to believe there would be a deficiency ?

A Gave Mr. Kays orders to investigate, and make up the account.

Q What was the result of that investigation ?

A The result was, that there was not enough to pay.

Q Was Mr. Kays the attorney of the testator at the time of his death ?

A Yes, sir; so I understand.

Q Did he have obligations in his hands for collection at the time of his death ?

A Yes, sir.

Q After the inventory, did the executors have a settlement with Mr. Kays, within a year ?

A I understand that Mr. Cory and Mr. Easton did; I have seen Mr. Kays' account settled by them.

Q Did Mr. Kays continue to act as your attorney in the collection of obligations ?

A Yes, sir.

Q Then, as I understand you, the examination into the condition of the estate, in the Fall of 1877, and the Winter of 1878, developed the fact that there were insufficient assets to pay the debts, expenses and legacies ?

A Yes, sir.

Q Was the bill in this cause then filed by the order of the executors for the relief therein sought?

A Yes, sir.

Q Mr. Munson, give a detailed statement of your receipts and payments on account of the estate, commencing with your receipts.

A I never received any money belonging to the estate, except $500, on the 10th of April, 1870, which I received from my co-executor, George B. Beatty. The only payments made by me have been my cash expenses, amounting to $10.

Q Did you know anything of the value of the Alfred Roof bond and mortgage, inventoried at $2,033, at the time of the inventory?

A I knew there was then prosecution to obtain that paper, on the ground that it was obtained by false pretences, or as no value; whether I knew it at the time of the inventory, or a little after, I don't remember.

Q (Handing witness Exhibit 72, T. Kays' receipt of January 12th, 1878.) Was a settlement had with Mr. Kays on the 12th day of January, 1878?

A Yes, sir.

Q Does that exhibit show the settlement?

A Yes, sir.

Q (Showing witness Exhibit 73, T. Kays' receipt of May 1, 1878.) Was a settlement had with Mr. Kays on the 1st of May, 1878?

A Well, I believe there was, by Mr. Easton.

Q By Mr. Easton alone?

A Yes, sir.

Q (Handing witness Exhibit 120, T. Kays' receipt of January 17th, 1880.) Was a settlement had with Mr. Kays on the 17th of January, 1880, by the executors?

A Yes, sir,

Q Is that his receipt in such settlement?

A Yes, sir.

Q Do these itemized bills and receipts of Mr. Kays, show the moneys that have passed through his hands as your attorney?

A To the best of my knowledge, yes, sir, as I understand it.

Q Did you proceed at once to the collection of the obligations belonging to the estate, as soon as letters of administration were taken out by you?

A No, sir.

Q Why not?

A Because we understood they was to be paid out the obligations was to be paid to the legatees, we understood the will.

Q Subsequent to the death of the testator, was there any shrinkage or depreciation in the assets of the estate?

A Very much.

Q What obligations were on hand on the 15th day of November, 1871?

A There is a correct list of them given on page 53 of the printed bill, as I understand it.

Q What legacies were not paid on the 15th day of November, 1871?

A I understand that the legacies on page 58 of the printed bill are all the legacies that was unpaid.

Q Has anything ever been received on the principal of the J. W. Ingersoll bond and mortgage?

A Nothing on the principal; no.

Q Was that foreclosed, as you understood it?

A Yes, sir.

Q Was the property bought in by the executors at sheriff's sale?

A Yes, sir.

Q (Showing witness Exhibit 151, W. E. Ross' deed to Beatty and others, executors.) Is that a certified copy of the deed made to you for the premises?

A I believe it is, sir.

Q Why did you purchase the property at sheriff's sale?

A We thought it was worth more money, and would make something for the estate—save something for the estate.

Q This purchase was in 1874; was there subsequent

to that time any depreciation in real estate, and particularly in this farm?

A Yes, sir, very great.

Q What became of this J. W. Ingersoll farm, as it is called?

A Re-sold to Mr. Northrup.

Q At public sale?

A Yes, sir.

Q Was the price at which you sold it to Oscar Northrup, $600, the most that you could get for it?

A Yes, sir.

Q Is the widow of David Cory dead?

A Yes, sir.

Q Has Frank C. Easton paid the $3,000 mentioned in the will, or any part of it, or the interest thereof?

A No, sir.

Q Did the executors make sale of the wood lot mentioned in the will?

A Yes, sir.

Q Is that the only sale of real estate that has been made by the executors, with the exception of the J. W. Ingersoll farm?

A Yes, sir.

Q How were the bonds, mortgages, notes and obligations rated, that were transferred to Martha Morrow, Thomas D. Cory, Jane Easton and Job Cory?

A At their face value, regardless of their intrinsic value.

Q What obligations have you still on hand at this time?

A They were correctly stated by Frank C. Easton in his evidence.

Q Which of them, if any, are collectible?

A I don't know that any of them are collectible, except Thomas Kays' note.

Q Were obligations offered to Frank Roe, in payment of his legacy of $4,000, at any time?

A As I understand it, Frank C. Easton offered him obligations.

Q (Handing witness a paper.) Look at Exhibit 105, blank assignment of mortgages, by executors of David Cory to Frank Roe; was that presented to you for execution?

A Well, sir, it was, or mentioned to me, and I rejected it.

Q Why did you refuse to execute it?

A Why, we did not know that the papers were absolutely good, and we could not be accountable; we were unwilling to guarantee any obligations whatever.

Q Did the executors ever make an offer to the trustees of the Cory Universalist Society at Sparta, to pay the legacy of $12,000, or any part of it?

A Well, I understand they did.

Q When was that?

A Well, it was some where along 1877; the fall of 1877.

Q What was the offer?

A They offered to give them the balance there was of the estate, after paying all the rest of the legacies.

Q Who were present on the part of the executors?

A I believe all the executors were present at that time.

Q Who were present on the part of the trustees of the Cory Universalist Society?

A Well, the trustees, Mr. Stanabach, McMickle, Kinney, Mabie, Earl, John Decker.

Q Were they the then acting trustees of said society?

A I believe they were, sir.

Q Did they accept or reject the proposition made by the executors?

A Rejected it.

Q At that time, did you understand that there would be a deficiency?

A Yes, sir.

Q Did you ever, up to the time that you learned there would be a deficiency, refuse to pass over obligations in payment of legacies?

A No, sir.

J. & L. Morrison

Q Do you know of any of the executors ever refusing?

A No, sir.

Q Do you know of any obligations belonging to the estate, except those mentioned in the list given by Frank C. Easton ?

A No, sir.

Q Or, do you know of any moneys due the estate, on any obligations or from any source, except upon said obligations, and except what is due from the executors ?

A No, sir.

Q Have the executors ever been able, at any time, to collect the notes and obligations, or any of them, or any part of any or either of them, that you have testified were uncollectible ?

A No, sir.

Q (Handing witness a paper.) Look at Exhibit No. 6, certified copy of account of George B. Beatty, and others, executors of David Cory, deceased ; were you present when this account was made up ?

A No, sir.

Q Did you know that this account was to be stated on the day that it was, or purports to have been stated ?

A No, sir.

Q Did you know that it was to have been stated on that day, or at any time ?

A No, sir.

Q Did you ever authorize Frank C. Easton, George B. Beatty, or Job Cory, or any one else, to go to Charles Roe, surrogate of Sussex county, and state an account for you as one of the executors of David Cory, deceased.

A No, sir ; never.

Q Did you ever give to Frank C. Easton, Job Cory, or George B. Beatty, or any one else, a statement of your receipts and payments as one of the executors of David Cory, deceased, to be incorporated into any account to be made up by Charles Roe, surrogate of the county of Sussex, or by any one else, as the joint account of the executors of David Cory, deceased ?

A No, sir.

Q Or to be incorporated into any joint and several, or several account to be made up by said executors?

A No, sir.

Q Did you ever agree to be charged with all the obligations of said estate as cash, that the account filed in the Orphans' Court of Sussex county charges you with?

A No, sir.

Q Did you ever consent to be charged with all the obligations of said estate as cash in hand, that the account filed in the Orphans' Court of Sussex county charges you with?

A No, sir; never.

Q Did you ever intend to be charged, as such executor, with the obligations belonging to said estate in full, or part, as cash?

A No, sir.

Q Were you ever willing to be charged, as such executor, with the obligations belonging to said estate, in whole or part, as cash?

A No, sir.

Q Did you ever intend to be charged, as such executor, with the amount of any obligations belonging to said estate, until the same had been collected?

A No, sir; never.

Q Were you ever willing to be charged, as such executor, with the amount of any obligation belonging to said estate, until the same had been collected?

A No, sir.

Q Is there a suit pending in this Court, wherein the trustees of the Cory Universalist Society at Sparta are complainants, and the executors of David Cory are defendants, brought for the purpose of enforcing the payment of the legacy of $12,000 to said trustees?

A Yes, sir.

Q In the original answer filed in that cause by you and George B. Beatty, did you admit assets sufficient to pay?

A Yes, sir.

Q How came that to be done?

A Well, we supposed we had them at their face value;

Dan'l. Manson

the admission of assets was erroneous, and made in ignorance of the true condition of the estate at the time of filing said answer.

Q What is your occupation?

A Farmer.

Q How long have you followed that business?

A All my life-time, pretty near; I was in business for myself, always.

Q How far did you live from the testator at the time of his death?

A Well, a mile and a quarter to a mile and a half.

Q How long have you lived there?

A 20 years.

Q How long had the testator lived where he lived at the time of his decease?

A All my remembrance of the man, that is 40 or 50 years.

Q How long had you been acquainted with the testator?

A 40 years, at least; I knew him as well as I knew anybody.

Q What were the terms of your acquaintanceship—intimate or otherwise?

A We often met; I might call it intimate; always good fellowship existed, I guess.

Q What was the occupation of the testator?

A Farmer.

Q Are you an educated man?

A No, sir; common school education is all the advantage I ever had in education, and it aint up to the standard of the present day.

Q How were the years from May, 1874 to April 1, 1878—remunerative to the farmers of Sussex county in their farming operations, or otherwise?

A No, sir; otherwise.

Q From what cause?

A From the depreciations in the value of products, and droughts and many causes.

Q Do you know anything about the testator being in the habit of taking usury?

A Well, I always understood it so; yes, sir; he did.

Sworn and subscribed before me, this 5th day of February, A.D. 1880, } JAMES L. MUNSON.

HENRY HUSTON, *M. C. C. of N. J.*

GEORGE B. BEATTY, (one of the executors,) a witness heretofore called on the part of the complainants, being recalled, testified further as follows:

Direct examination, by Mr. Kays:

Q Is there a suit pending in this Court wherein the trustees of the Cory Universalist Society at Sparta, are complainants, and the executors of David Cory are defendants, brought for the purpose of enforcing the payment of the legacy of $12,000 to said trustees?

A Yes, sir; I understand it so.

Q In the original answer in that cause, filed by you and James L. Munson, you admitted assets sufficient to pay said legacy; how came that?

A Well, we thought so from the face value of the papers, and as we then understood the estate.

Q What is your occupation?

A Farmer.

Q How long have you followed that business?

A Well, sir, I was raised on a farm, and I have always worked that way.

Q How old are you?

A If I live till the 10th day of next April, I will be 69?

Q How near did you reside to the testator at the time of his death?

A I think in the neighborhood of two miles, or less.

Q How long have you lived there?

A I have lived there over 60 years, where I now live.

Geo B. Beatty

Q How long had David Cory lived where he lived at the time of his decease?

A I cannot tell exactly, but I think in the neighborhood of 40 years or over.

Q How long had you been acquainted with David Cory?

A I have been acquainted with him since I was quite a stripling of a boy, but I was never intimate with him until after I was married.

Q How was your acquaintance from the time of your marriage up to the time of his death—intimate or otherwise?

A Well, we was quite intimate.

Q Are you an educated man?

A No, sir; my education was quite limited; I have obtained more since I left school than I ever learned at school, by studying myself; my father was poor and I did not go to school a great deal; I stayed home and worked.

Q How were the seasons from May, 1874, to April 1st, 1878—remunerative to the farmers of Sussex county?

A No, sir; it was rather a hard business, with the depreciation—everything seemed to be running back, prices were low, and no sales at that, much; we were affected by drought and various causes.

Sworn and subscribed before me, this 5th day of February, A.D. 1880,

GEORGE B. BEATTY.

HENRY HUSTON,
M. C. C. of N. J.

Adjourned until Friday, February 6th, 1880.

FRIDAY, February 6th, 1880.

Continuation of case pursuant to adjournment.

FRANK C. EASTON, (one of the executors) a witness heretofore called on the part of the aforesaid complainants, being re-called, testified further as follows:

Direct examination, by Mr. Kays:

Q You say you desire to make a correction as to some of your former evidence; proceed to do so, if you so desire?

A I desire to correct my evidence heretofore given; on page 137 of my evidence, I am asked the question: "*Were you informed by the surrogate, or by any one else, "that the account as stated by you in form, did that at "the time?*" My answer was: "*I think not.*" I now say that I had no idea or intention of charging myself, or the other executors, with all the obligations that had been inventoried, whether good or bad, or to be in any way liable for any of the obligations until collected, and that I was not informed by the surrogate, or any one else, that the account, as stated by the surrogate, in form or substance, did that. I also desire to correct my evidence as to the payment of the bequest to Jane Easton, pages 138 and 139; the J. W. Longcor bond and mortgage did not amount to $2,293.65; the J. W. Longcor bond and mortgage was for the principal sum of $1,150; it was in T. Kays' hands for collection; the premises were sold at sheriff's sale on or about June 5th, 1871, and bought in by me for Jane Easton, my mother, and I receipted to the sheriff for the whole claim.

The claim at that time was, principal,	$1,150 00
Interest,	133 13
Costs,	106 47
Interest on costs,	2 73
Making,	$1,392 33
Execution costs,	82 75
Making,	$1,475 08

I am charged in my receipts as having received the whole of this, with the $1,392,33 on page 157, and the $82.75 on page 163 as cash; in the payment of the bequest to Jane Easton, Exhibit 12, I want credit for payment as by cash for the $2,293,65; I am credited with this amount, which is the correct amount, on page 170, but it is there stated that the Longcor bond and mortgage amounted to $2,403.05; this is incorrect; the amount was as before stated, including principal, interests and all costs, $1,475.08; the understanding between the executors was that she was to have this obligation, or the proceeds of it; in her receipt she is charged with the lot at cost; the cost was, the amount of this J. W. Longcor mortgage, principal, interest and costs, and the payment by me of the other incumbrances on the lot, as shown by my evidence on pages 217, 218 and 219; the receipt from Jane Easton should have been for the Sherman and Williams' bonds and mortgages as it is; and the balance, $2,293.65, paid by me by cash; this obligation was not in fact in hand on the 15th day of November, 1871, as shown on page 54, but I had not then been charged with it; the settlement with Jane Easton for her legacy had not been made on November 15th, 1871; was not closed until the date of her receipt, December 5, 1871. I desire to correct my evidence as to payment of George Roe's legacy; I passed to him in payment of his legacy, a note made by the firm of Halstead & Couse; it was a bank note, and payable, I think, three months, without interest; this I received in payment of J. Couse's note, and am charged with receipt of that note, April 1st, 1873, page 160; I also received check of Halstead & Couse for the discount on this note for $18.03; I want to be charged with this; the check I gave George Roe for $18.00, Exhibit 17¼, was the discount on Halstead & Couse's said note; I want credit for this; it was over and above the $4,378, paid to George Roe; I paid him net, $4,378—my evidence, pages 143, 144, and 172; I suppose I made no account of it, because one balanced the other, at least within three cents.

In the account stated by the surrogate, on page 26,

the executors have credits: April 21, 1870, for cash paid Benjamin Villiams, note and interest, per receipt, $886.92; did the executors, or either of them, ever pay Benjamin Williams this amount on a note that he had against the estate?

A No, sir.

Q Or any other amount?

A No, sir, not in cash.

Q Look at Exhibit 88½, statement of David Cory to Benjamin Williams; did Benjamin Williams hold any obligation against the estate, except this?

A None, except this.

Q Does this Exhibit represent the same item stated by the surrogate?

A Yes, sir.

Q Did you treat this, at any time, as a note?

A I did.

Q In the inventory, on page 14, there is a bond and mortgage, made by Matthew Sandford and wife for $1,250, and interest; in the evidence, this item is described "M. Sandford, Matthew Sandford, and Martha Sandford;" which is the proper name?

A Matthew Sandford.

Q Did the estate have a bond and mortgage against any other Sandford, except Matthew Sandford?

A No, sir; the estate held a note against Collins Sandford, inventoried, page 18, principal $100, and a note against E. K. Sandford and Matthew Sandford, for $250, inventoried page 18; those are the only obligations held against the Sandfords.

Q Who drew the receipts given by the several legatees?

A They were dictated by George B. Beatty, and written by myself.

Q Did you advise with counsel with regard to the form of the receipts?

A No, sir.

Q When was the agreement as to the division of commissions between the executors made?

A About the time we were making out the bill, and examining into the accounts, preparatory to filing the bill.

Q You have testified that the movable property bequeathed to Martha Cory, was delivered to her as per Exhibit 74; what became of it, after it was delivered to her?

A I leased it of her, with the farm.

Q Was there any written agreement between you?

A There was.

Q (Handing witness a paper.) Is that the lease and agreement between Martha Cory and you?

A It is.

By Mr. Kays: I offer in evidence the lease and agreement between Martha Cory and Frank C. Easton, dated November 12, 1870; same was marked Exhibit No. 167, voucher 157.

Q. What personal property did you receive at the execution of this lease and agreement?

A All that is inventoried, and all that is included in Exhibit No. 74.

Q You have testified that you took possession of the stock and movable property bequeathed to Martha ~~Morrow~~ Cory, after her decease; what did you take possession of at that time?

A Very little of the identical property that was inventoried and passed to her?

Q Give a list, as near as you can, of the identical articles received by you after the decease of Martha ~~Morrow~~? Cory?

A I have examined the inventory and selected from it, on pages 10, 11 and 12, the items that I received, as nearly as I can now recollect—commencing on page 10, and the inventoried price thereof:

7 augers,	$1 00
Adze, hammer and trough,	75
3 broad hoes,	1 50
6 corn cutters,	75
3 grain cradles,	4 00
1 large kettle,	25
1 lot chains,	50
Corn sheller,	8 00
2 large kettles,	4 00

2 grass scythes and sticks,	2 00
Blacksmiths' tools,	5 00
Grindstone and frame,	2 00
1 ox chain,	1 75
4 forks,	1 00
Fanning mill,	10 00
2 casks,	50
6 bushels of white beans,	12 00
1 grain truck,	25
2 ox yokes,	50
3 flails,	75
4 crowbars,	3 00
Pair steelyards,	3 00
1 set single harness,	1 00
Saddle and bridle,	8 00
1 set plough harness,	3 00
1 set heavy harness,	10 00
2 pair hopples,	1 00
Buffalo robe,	8 00
Two-horse carriage,	10 00
Heavy wagon and body,	18 00
Wood shod sled,	1 00
Cant hook,	50
1 coulter harrow,	8 00
2 iron teeth harrows,	3 50
1 cultivator,	2 00
1 large boiler,	2 00
1 light brindle cow,	35 00
1 spotted cow,	35 00

208,50

Q Was any of this property disposed of during the life-time of the widow, and did she receive the proceeds of the sale thereof.

A A portion of it, yes, sir.

Q What became of the forty tons of hay?

A The greater part of it was fed up to the stock, the rest I sold and paid her the proceeds, $196 and some cents; I do not remember the exact amount.

Q What became of the eleven shoats, inventoried at $100?

A They were killed, marketed and the proceeds paid

to Martha Cory; she also received the proceeds of ~~161~~ 184 bushels of apples at still, inventoried at $35.50.

Q What became of the balance of the grain and hay, &c.?

A It was used for stock and for family use.

Q Have you kept the funds of the estate, received by you, separate and distinct from your own private fund, wholly?

A No, sir; they were in part kept separate, but not wholly so; an account was opened in the Merchants' National Bank, in the name of Job Cory and myself, as executors, but that was found inconvenient, and during the first year it was transferred to my individual account; I did not know it was necessary the account should be kept separate, supposing that the estate would soon be settled up.

Q (Handing witness a paper.) Look at that paper, what is that?

A The memorandum made by Thomas Kays, and given to me and Job Cory at the time of our settlement with him, December 31, 1870.

By Mr. Kays: I offer in evidence memorandum made by Thomas Kays, dated December 31, 1870; same was marked Exhibit 168, voucher 158.

Q At the time the account was stated by the surrogate, did you have the obligations belonging to the estate with you?

A No, sir.

Q Any of them?

A No, sir.

Q Did you have your receipts or vouchers with you?

A No, sir.

Q Did you have your book of accounts with you?

A No, sir.

Q What did you have?

A I had a statement copied from my book of accounts, and also a paper containing a few items of Job Cory's receipts and payments, as I understood them; my own

statement was a memorandum of my receipts and payments.

Q I find by an analyzation of the obligations and receipts that there is one year's interest, $70, not received on one of the Jacob Couse notes of $1,000; as I understand it, it is the one, No. 8 in the inventory, made by Couse and Dennis; no interest received for the year 1872; do you know anything about who received the interest on this note during the year 1872?

A I have no knowledge of it.

Q Was it paid?

A Yes, sir; I suppose it was.

Q If paid, who received it?

A It must have been received by myself.

Q Have you made any payments, on account of the estate, since you testified before in this case?

A Yes, sir; taxes of 1879, $76.83.

Q (Handing witness a paper.) Look at that paper; is that the receipt for said taxes?

A It is.

By Mr. Kays: I offer in evidence the receipt of J. M. Shaffer, collector for the township of Sparta, for the taxes against the estate for the year 1879; same was marked Exhibit 169, voucher 159.

Witness: My next payment is, expenses incurred during this examination, $1 paid to John N. Clark.

Q (Handing witness a paper.) Look at that paper; is that John N. Clark's receipt for the same?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of John N. Clark, dated January 16th, 1880, for $1; same was marked Exhibit 170, voucher 160.

Witness: My next is to Henry M. Ward, expenses to Newton during this examination, $5.45.

Q (Handing witness a paper.) Look at that paper; is that Henry M. Ward's receipt for the same?

A It is.

By Mr. Kays: I offer in evidence the receipt of

Henry M. Ward, dated February 6th, 1880, for $5.45; same was marked Exhibit 171, voucher 161.

Q What is your age?

A Thirty-five years.

Q What is your occupation?

A Farming.

Q Where do you live?

A Near Sparta, on the farm devised to me by the testator, and have lived there since the decease of the testator.

Q Did you reside with the testator at the time of his death?

A I did.

Q When did you go to live with him?

A In July, 1862.

Q How old were you at the time you went there?

A Sixteen years.

Q What did you do while you were there?

A Farming work; assisting him in whatever he had for me to do.

Q You have testified that there was a foreclosure on a mortgage, Caleb K. Scott, and others, against Owen Hughes, and that the mortgaged premises were sold, and that the mortgage of $500, held by the estate, cut out; who purchased the mortgaged premises at that sale?

A Job Cory and myself.

Q At what price?

A $3,000.

Q How came you to purchase that?

A We thought it was worth more and expected to be able to save something for the estate; it was understood between Job Cory and myself, that if anything was made it was to go for the benefit of the estate; that was our idea in buying it.

Q Did you make anything by the purchase?

A No, sir; we lost heavily; about $600 apiece.

Q When did you buy this?

A February 23d, 1874.

Q Do you still own it?

A No, sir.

Q When did you sell?

A We sold it in the spring of 1879.

Q For how much?

A $2,500.

Q During the time you held it, were your receipts equal to the interest on the purchase money?

A No, sir; less than half.

Q Is there a suit pending in this Court, wherein the trustees of the Cory Universalist Society are complainants, and the executors of David Cory are defendants, brought for the purpose of enforcing the payment of the legacy of $12,000 to said trustees?

A There is.

Q In the original answer in that case, filed by you and Job Cory, did you admit assets to pay said legacy?

A We did.

Q How came you to do that?

A We believed at the time that there were sufficient assets to pay the legacies; the answer was drawn by you; I do not remember the precise words used.

Sworn and subscribed before me this 6th day of February, A.D. 1880,

HENRY HUSTON,
M. C. C. of N. J.

FRANK C. EASTON.

JOB CORY, (one of the executors,) a witness heretofore called on the part of the said complainants, being recalled testified, further as follows:

Direct-examination, by Mr. Kays:

Q Is there a suit pending in this Court in which the trustees of the Cory Universalist Society are complainants, and the executors of David Cory are defendants, brought for the purpose of enforcing the payment of the legacy of $12,000 to said trustees?

A There is.

Q In the original answer in this case, filed by you and Frank C. Easton, did you admit assets sufficient to pay said legacy?

A We did.

Q How came you to do that?

A We thought at the time that we had sufficient assets.

Q What is your occupation?

A Farmer.

Q How long have you followed that business?

A Well, ever since I done anything; I always worked on a farm from the time I was a little boy.

Q Where did you reside at the time of your father's death?

A I resided on the Cox farm, adjoining his farm.

Q How long had you lived there?

A At his death?

Q Yes.

A 30 years—a little over.

Q How old are you?

A I am 61 past.

Q What was the age of the testator at his death?

A 79.

Q Are you an educated man?

A No, sir; my education was very moderate—very limited, hardly what we would call a good common school education; when I went to school, I went about three days in the week, and generally had to work the other three?

Q Give the residences of the defendants in this suit?

A They all reside in the State of New Jersey, except Martha Morrow, who lives in Lawrence, Kansas; Thomas D. Cory, Centauguaville, Alabama; Mary O. Easton, Reigalsville, Pennsylvania; Charles V. Cory, Pokahantas, Arkansas; Samuel Cory, Lawrence, Kansas; Francis M. Cory, Lawrence, Kansas; Zopher Cory did live at Denver, Colarado, but is now dead; he died since the filing of the bill.

Q How were the years from May, 1874, to April 1,

1878, as to profitableness of farming in the county of Sussex?

A Well, they was bad, unprofitable, prices of products was low, and droughts and various causes—general depreciation of everything.

Q Do you know anything about your father being in the habit of taking usury?

A I do.

Q How do you know it?

A From his statements to me, frequently, of his different transactions.

I want to correct my evidence heretofore given; since filing the bill in this cause, I have received proceeds from the J. W. Ingersoll farm, $5.60, that I did not mention, for the sale of ten bushels of rye at 56 cents per bushel, sold to George Roe; I also received from Thomas Kays, in the settlement of his account, January 17th, 1880, cash charged to me February 12, 1879, $17.70; these are all my receipts to this date, so far as I know; my cash expenses attending this examination have been $8.50, paid to Henry M. Ward, February 6th, 1880.

Q (Handing witness a paper.) Look at that paper; is that Henry M. Ward's receipt for the same?

A Yes, sir.

By Mr. Kays: I offer in evidence the receipt of Henry M. Ward, dated February 6th, 1880, for $8.50; same was marked Exhibit 172, voucher 162.

Q Who purchased the Owen Hughes property at the foreclosure sale?

A Frank C. Easton and myself.

Q How came you to purchase that?

A We thought we could save something for the estate by purchasing it.

Q What did you pay?

A $3,000.

Q Did you make or lose?

A We lost.

Q Have you since sold it?

A We have.

Q When?
A In the spring of 1879.
Q What were your losses?
A I lost $600.

Sworn and subscribed before me this 6th day of February, A.D. 1880, } JOB CORY.

HENRY HUSTON,
M. C. C. of N. J.

Adjourned until Saturday, February 7th, A.D. 1880.

SATURDAY, February 7, 1880.

Continuation of case pursuant to adjournment.

THOMAS KAYS, a witness called on the part of the aforesaid complainants, being duly sworn, testified as follows:

Direct examination:

I am a practicing lawyer, and have been since 1863; I was intimately acquainted with David Cory, the testator, for many years prior to his death; I was a member of the law firm of Rogers & Kays from 1863 to 1866, during which time the testator was a client of that firm; I was the testator's attorney from that time up to his death in October, 1870; I did his collections and loaned considerable sums of money for him; the course of business between us was, for me to give him receipts for obligations received by me for collection, and when collected, to loan out for him, and similar receipts for money received by me of him to loan out for him.

The last ~~statement~~ settlement I had with the testator was May 12, 1870; at the time of his death there was an open unsettled account between us; this was settled and closed up on the 31st of December, 1870, after his death, by Job Cory and Frank C. Easton, two of the executors; Exhibit No. 64 is an itemized bill of that account, and my receipt to the executors for the same; at the death of the tes-

tator he had certain receipts of mine for obligations to collect and loan out when collected, and money received by me of him to loan out—one of May 12, 1870, for $13,830.57, Exhibit No. 66; one of June 25, 1870, for $2,550, Exhibit No. 70; one of July 1, 1869, for Post bond and mortgage, $1,000, Exhibit No. 71, which item was included in my receipt to him of May 12, 1870, Exhibit No. 66; one other July 1, 1870, cash to loan $2,000, Exhibit No. 68; one other August 23, 1870, cash to loan $750, Exhibit No. 69.

The twelfth item in my receipt of May 12, 1870, Exhibit No. 66, was a bond and mortgage given by Josiah McPeek, for $600; this had been passed back to Mr. Cory and I had his receipt for the same, Exhibit No. 67—of October 10, 1870.

At the settlement with the executors, December 31, 1870, Exhibit No. 64; my receipt of May 12, 1870, Exhibit No. 66; my receipt of June 25, 1870, Exhibit No. 70; my receipt of July 1, 1870, Exhibit No. 68; my receipt of August 23, 1870, Exhibit No. 69, and my receipt of July 1, 1869, Exhibit No. 71, were delivered up to me, and I then gave the executors a new receipt for the obligations then remaining in my hands uncollected, namely: my receipt of December 31, 1870, for $10,623.27, Exhibit No. 122; this receipt was delivered to me on the 17th day of January, 1880, by the executors, when we had a final settlement of the collection of all obligations.

At the settlement with Cory and Easton, December 31, 1870, of my account with the testator, there was a balance of $54.45 due from me, which I paid by my check, Exhibit No. 65.

(Witness referred to T. Kays' account and receipt, December 31, 1870, Exhibit No. 64.)

The Post bond and mortgage of $1,000; the Asa Carr bond and mortgage of $2,000, and the John Lynn, W. Snyder and Salmon Van Deren note, of balance of principal, $1,157.30, had been collected by me in the life-time of the testator, and the proceeds thereof, and the cash in my hands to loan had all been loaned by me in the life-

time of the testator; $3,000 on bond and mortgage to Asa Carr and others; $3,500 on bond and mortgage to James G. Fitts, and $500 on a note to George W. Greer. These three obligations were passed over to Cory and Easton at our settlement of December 31, 1870; this settlement included the Post and Asa Carr bonds and mortgages, and the Lynn, Snyder and Van Deren note—three items in my receipt, Exhibit No. 66, and the cash to loan, $2,000, in Exhibit No. 68, and the cash, $750, to loan, Exhibit No. 69, and are the same items in the inventory, on pages 14 and 15, of the printed bill; the last two items on page 14, and the 2d, 4th and 10th items on page 15.

I had nothing to do with the inventory, and was not advised with in regard to it, except that George B. Beatty came to me and asked if they had not better settle with me before making the inventory; I advised him to make the inventory from the papers and obligations as they found them, and after they had completed their inventory to come and settle with me.

At the settlement with Cory and Easton, December 31, 1870, I prepared a memorandum of the settlement and gave it to the executors to guide them in making up their account, as executors, of said estate; Exhibit No. 168, is said memorandum; I passed to Cory and Easton, on December 31, 1870, the John Canfield note of $1,000; the seventh item of my receipt of May 12, 1870, Exhibit No. 66, and the seventh item in the inventory, page 15.

I continued to act as the attorney of the said executors in the collection of obligations then in my hands, and subsequently put in my hands by them, or some one of them, and have so acted up to the present time.

The first settlement I had with said executors, of my account with them, was on the 12th day of January, 1878; Exhibit No. 72 is a detailed statement of my account, collections, charges, disbursements and credits; Frank C. Easton, as one of the executors, had loaned me $2,000 on the 29th of April, 1871, for which I gave him, as such executor, my note of that date, Exhibit 29; I paid him on the note $500, December 3, 1872, and $640.41 March 20, 1877, as appears by endorsements thereon.

The balance of the note was included in our settlement of January 12, 1878, and I gave a new note to balance our account, $1,485.31, Exhibit No 72½. The executors were credited with the old note and interest, Exhibit No. 29, and charged with the new one, Exhibit No. 72½.

The next settlement I had with the executors was on May 1st, 1878; I think the settlement was made by Easton; Exhibit No. 73 is a detailed statement of my account, collections and charges, against said executors, for services and disbursements; in this settlement, my note of January 12th, 1878. Exhibit No. 72½, was given up, and I gave a new note to balance our account—Exhibit No. 73½, for $891.67; the executors were credited with the old note, Exhibit 72½, and the interest, and charged with the new one, Exhibit No. 73½.

The next settlement I had with the said executors was on the 17th day of January, 1880; Exhibit No. 120 is a detailed statement of my account—collections for said executors, and my charges against them for services, costs and disbursements; in this settlement my note of May 1st, 1878, Exhibit No. 73½, was given up, and a new one, Exhibit No. 121, to balance our account, $969, was given; the executors were credited with the old note, principal and interest, and charged with the new one, Exhibit No. 121.

I have receipts for payments made by me, and orders to pay items contained in my account against the executors—January 12th, 1878, Exhibit No. 72, namely:

Frank C. Easton, June 12th, 1871, for . $82 75

Same offered in evidence and marked Exhibit 173, voucher 163.

Rogers and Kays' claim, Exhibit 101, order to pay, February 17th, 1872, . . 13 09

Said order offered in evidence and marked Exhibit 174, voucher 164.

A. J. Rogers' claim, Exhibit No. 102, order to pay, February 17, 1872, . . . 522 59

Said order offered in evidence and marked Exhibit 175, voucher 165.

William E. Ross, sheriff, receipt for execution fees, Chancery suit vs. J. W. Ingersoll, November 21, 1874, . . . 98 27

Said receipt offered in evidence and marked Exhibit 176, voucher 166.

H. C. Clark, receipt for insurance on J. W. Ingersoll farm house, November 21, 1874, 7 50

Said receipt offered in evidence and marked Exhibit 177, voucher 167.

Also offered in evidence the policy of insurance, dated November 21, 1874, for $600; same was marked Exhibit No. 178, voucher 168.

H. W. Knight, reporter, receipts for taking evidence in Chancery suits, D. Cory's executors vs. Alfred H. Roof, and Alfred H. Roof vs. David Cory, and others, January 31, 1876, ... 5 00

Said receipt offered in evidence and marked Exhibit No. 179, voucher 169.

Charles Roe, receipt for interest on bond and mortgage on the J. W. Ingersoll farm, July 28, 1876, ... 259 98

Said receipt offered in evidence and marked Exhibit 180, voucher 170.

Frank Roe, receipt for payment on his legacy, April 21, 1877, for . . . 1,100 00

Being Exhibit No. 24, voucher 15, heretofore offered.

D. F. Lyon, taxes, order to pay, August 29, 1877, 80 64

Same offered in evidence and marked Exhibit 182, voucher 172.

The following are receipts and orders to pay items in my account, settled May 1st, 1878, Exhibit No. 73, namely:

Van Blarcom and Cochran, receipt for defendants' costs in suit vs. Blanchard, April 1, 1878, ... 31 82

Same offered in evidence and marked Exhibit 183, voucher 173.

H. S. Little, receipt for deposit on appeal, April 8, 1878, ... 100 00

Same offered in evidence and marked Exhibit 183½, voucher 173½.

A. Q. Keasbey, receipt for part payment on decree, trustees of the Cory Universalist Society at Sparta vs. executors, March 28, 1878, ~~$500~~ . . . . ~~500 00~~

Said receipt offered in evidence and marked Exhibit 184, voucher 174.

Do. April 11, 1878, . . . 1,000 00

Same offered in evidence and marked Exhibit 185, voucher 175.

Do. April 29, 1878, ... 3,000 00

Included in which are the last two items.

Same offered in evidence and marked Exhibit 186, voucher 176.

H. C. Pitney, receipt for services, May 1, 1878, 225 00

Said receipt offered in evidence and marked Exhibit 187, voucher 177.

Charles J. Roe, attorney, receipt for services, May 1, 1878, ... 124 55

Said receipt offered in evidence and marked Exhibit 188, voucher 178.

This receipt was for services and costs in a suit brought to recover on the Jacob Couse note, signed by John Snyder, as surety; the suit was against the administrators of John Snyder.

Dawson Woodruff's receipt, May 1, 1878, $694.60, being Exhibit 88¾, voucher 78¾, heretofore offered; I paid no

moneys on this receipt, simply settled his account, which he had with the testator, and took his receipt for the same.

The following are receipts for payments of items in my account, settled January 17, 1880, Exhibit No. 120, namely:

Edmon Lord, witness fees in suit, vs. Blanchard, March 29, 1879, ... 2 00

Same offered in evidence and marked Exhibit 189, voucher 179.

J. L. Decker, receipt for taxes for the year 1878, April 21, 1879, ... 122 14

Same offered in evidence and marked Exhibit 190, voucher 180.

Ward & Tichenor's receipt for printing, September 4, 1879, ... 15 00

Same offered in evidence and marked Exhibit 191, voucher 181.

Thomas G. Bonnell's receipt, November 22, 1879, for printing, ... 12 00

Same offered in evidence and marked Exhibit 192, voucher 182.

The following are taxed bills of costs which were charged in my accounts, Exhibits 72, 73 and 120; Executors vs. J. W. Ingersoll, ... 118 73

Same offered in evidence and marked Exhibit 193, voucher 183.

A. Roof vs. Bennett, Cory, *et. al.*, . . . 111 97

Same offered in evidence and marked Exhibit 194, voucher 184.

Cory vs. Roof, ... 123 40

Same offered in evidence and marked Exhibit 195, voucher 185.

Trustees of the Cory Universalist Society *vs.* Executors; answer of Beatty and Munson, ... 35 15

Same offered in evidence and marked Exhibit 196, voucher 186.

Ditto, answer of Cory and Easton, . . . 21 19

Same offered in evidence and marked Exhibit 197, voucher 187.

Executors *vs.* Trustees of the Cory Universalist Society, on appeal, ... 32 60

Same offered in evidence and marked Exhibit 198, voucher 188.

Trustees of the Cory Universalist Society *vs.* Executors; answer of Easton and Cory, 34 81

Same offered in evidence and marked Exhibit 199, voucher 189.

Trustees of the Cory Universalist Society *vs.* Executors; answer of Beatty and Munson, ... 257 41

Same offered in evidence and marked Exhibit 200, voucher 190.

Executors *vs.* The Trustees of the Cory Universalist Society; this suit, . . . 299 43

Same offered in evidence and marked Exhibit 201, voucher 191.

The collections made by me for said executors have been as follows:

Received by them in settlements with me on January 12, 1878, May 1, 1878, and January 17, 1880:

On the E. W. Temple note of $2,000, I collected 2,288 24

Viz., judgment Sept. 24, 1870, prior to the death of the testator, for $2,231 00

Interest collected on judgment, 24 64

Costs of suit, . . . 32 60

Making, . . . $2,288 24

I still have the note, and offer same in evidence; same was marked Exhibit 202, voucher 192.

On the J. W. Van Blarcom bond and mortgage, principal sum of $500, I collected, 663 96

Viz., decree, Jan. 3, 1871, for	$580 79
Interest,	14 68
Costs,	67 29
Interest on costs,	1 20
Making,	$663 96

I have the bond and mortgage, and offer the same in evidence; said bond was marked Exhibit 203, voucher 193; said mortgage was marked Exhibit 204, voucher 194.

I collected on the Timothy Southard bond and mortgage of $200, 312 91

Viz., principal,	$200 00
Interest,	25 60
Costs,	84 43
Interest on cost,	2 88
Making,	$312 91

I collected on the William McDeed bond and mortgage, principal sum $3,600, 4,133 38

Viz., principal,	$3,600 00
Interest,	533 00
Making,	$4,133 38

I still have the bond and mortgage, and offer the same in evidence; said bond was marked Exhibit 205, voucher 195; said mortgage was marked Exhibit 206, voucher 196.

I collected on the Elisha Depue note of $290 27, 345 63

Viz., principal,	290 27
Interest,	20 28
Costs of suit,	35 08
Making,	$345 63

I still have the note, and offer the same in evidence; same was marked Exhibit 207, voucher 197.

I collected on the Levi Morris, and others, note of $600, ... 495 72

Viz., on the principal,	. .	$466 00
Interest on judgment,	. .	19 90
Execution costs,	. . .	9 82
Making,	. . .	$495 72

The claim was prosecuted and usury was interposed, and proved, and a verdict for money actually loaned, $466, no interest or costs, was given; there had been several renewals of the note; I collected it of one of the sureties, John D. Laterman; I have the note, and offer the same in evidence.

Same was marked Exhibit 208, voucher 198.

I collected on the Uz Van Auken note of $200, 282 91

Viz: Principal,	. . . .	$200 00
Interest,	. . . . .	43 92
Costs,	. . . . .	38 99
Making,	. . . .	$282 91

I have the note and offer the same in evidence; same was marked Exhibit 209, voucher 199.

I collected on the Peter Longcor bond and mortgage for $1,000, ... 1,351 17

Viz: Principal,	. . . .	$1,000 00
Interest,	. . . . .	351 17
Making,	. . .	$1,351 17

I collected a part of the Alfred Roof bond and mortgage, inventoried at $2,033, interest $160.09. There were two suits in regard to this bond and mortgage. Alfred Roof filed a bill in this Court on or about the 30th day of April, 1870, prior to the

death of the testator, making the testator, Erastus Bennett and others, defendants, and alleging in said bill fraud and want of consideration, and praying for the surrender and cancellation of the said bond and mortgage. Subsequent to the death of the testator, on or about the 21st day of September, 1871, I filed a bill in this Court for the foreclosure of this mortgage. A large amount of evidence was taken in the first suit; by agreement with counsel on the opposite side both causes were referred to Hon. A. V. Van Fleet, Vice Chancellor, and heard by him together, on the 18th, 19th, 20th and 21st day of January, 1876, and a decision in favor of the executors in both suits, and there was a decree in the end in favor of the executors in the foreclosure suit, for $777.18, and costs, and in the other suit, a decree in their favor for costs. The defense set up by Roof, was that he had given several notes to Bennett and Hunt, in consideration of a sale and assignment of an interest in a patent for a wagon brake; that there were fraud and misrepresentations on the part of Bennett and Hunt in the sale, and want of consideration also; that one Dawson Woodruff became the owner of said notes, with notice, that he got Alfred Roof to give a bond and mortgage in the place of said notes by false representations, and that Woodruff assigned the said bond and mortgage to the testator, and that it was subject in his hands to the same defense as if the said Woodruff still owned it. By the decision of his Honor, the Vice Chancellor, the defense was made out, but he decided in favor of the executors for the above amount, on the ground that one of the notes—either one of the original

notes, or one taken in renewal thereof, had been passed to Henry C. Kelsey, an innocent holder, and that as to the amount of that particular note, the executors were entitled to recover. I have said note that was held by Kelsey, made by Alfred Roof, bearing date Sept. 13, 1869, for $544.70, and offer the same in evidence.

Same was marked Exhibit 210, voucher 200.

The Vice Chancellor decided that the executors were entitled to a decree for costs in the suit brought by Roof, because he had not tendered and paid into Court the amount due on the bond and mortgage.

The decree was for said note, Exhibit No. 210,	$544 70	
Interest on note,	232 48	
Amount of decree,	$777 18	
I collected—The decree,	$777 18	
Interest on it,	64 45	
Complainants' taxed costs,	123 40	
Interest on costs,	10 28	
Making,		$975 31
Collected also the decree for costs in the other suit,	$111 97	
Interest on costs,	9 28	
Making,		121 25
Making, total collected,		$1,096 56

The collection, or rather the settlement of the claim, was made March 25, 1877; the collection was not forced before, because the mortgaged premises were encumbered with a prior mortgage, for the full, or very nearly the full value thereof; taking into consideration the depreciation

in real estate, the executors would have had to buy in the premises, or the estate lose the claim. In the end I got the claim settled by getting the note of Alfred Roof for $96.56, with his brother, Stephen H. Roof, as surety, and took a new mortgage on the premises for the balance, $1,000, payable in one year, with the understanding that the brother, Stephen H., was to raise the money for Alfred when it became due. The note was paid, with 30 cents interest, and the mortgage was paid at maturity, with $56.78 interest. The money was raised by Stephen H., the brother, and he took a mortgage for the same.

I foreclosed the J. W. Longcor bond and mortgage of $1.150, Exhibits 26 and 27; the bill was filed in May, 1870, and sheriff's sale was had May 29, 1871, and the premises bought by Frank C. Easton for his mother, for $1,500 ; deed delivered on the 5th or 12th of June, 1871; Easton receipted to the sheriff—nothing came to my hands. The claim was—

Principal, ...	$1,150 00	
Interest, ...	133 13	
Costs, ...	106 47	
Interest on costs, . . .	2 73	
Making, . . .		1,392 33
Execution costs, ...		82 75
Making, ...		1,475 08

This was the amount received by Easton from the claim.

I collected on the Henry Lozier bond and mortgage, ... 327 41

Viz: Principal, . . .	$297 74	
Interest, ...	29 67	
Making, . . .	$327 41	

The J. W. Ingersoll bond and mortgage of $4,000, Exhibits 91 and 92, were foreclosed by me. Bill filed February 10th, 1874, and sheriff's sale September 28, 1874; premises bought in by the executors; the same premises were sold by them in the spring of 1878, to Oscar Northrup for $600. I received the consideration for the executors, viz:

Nelson Phillip's check for . . $300 00
Oscar Northrup's note for the balance, 300 00
Which I collected, with interest thereon, 4 11
——— $604

I collected for the executors the Salmon Van Deren note of $1,157.31, on which Peter Sharp and Barnabas Spall were sureties; it was compromised; Van Deren had made an assignment for the benefit of his creditors; his sureties, Sharp and Spall, refused to pay, and alleged that a bonus of $90 had been taken by the testator of Van Deren; I, being satisfied that they had the proof to sustain the defense, advised the executors to take the face of the note $1157.31, less the bonus, $90, and I settled the same on this basis.

I received on it in cash, March 9, 1878, $836 91
H. C. Kinney, note for . $96 20
Less discount, . . . 4 18
——— $92 12
D. Ammerman note, . . $140 00
Less discount, . . . 1 72
———$138 28

Making, ... $1,067 31

The Ammerman note was paid at maturity, May 9, 1878, $140.

The Kinney note was paid at maturity, September 10, 1878, $98.37.

Adjourned until Thursday, the 12th day of February, A.D. 1880.

SATURDAY, February 21st, 1880.

Continuation of case, pursuant to adjournment.

Direct examination of THOMAS KAYS:

I received from Job Cory on the Cornelia Brown bond and mortgage, April 27, 1878, $190 00

Principal,	$140 37	
Interest,	49 63	
Making,	190 00	

I received from Job Cory, same day, his check for 993 58

I received the balance on the Cornelia Brown bond and mortgage, May 23, 1878.

Principal,	1,019 95	
Interest,	4 97	
Making,		1,024 92

I have the bond and mortgage, and offer the same in evidence.

Said bond was marked Exhibit 211, voucher 201.

Said mortgage was marked Exhibit 212, voucher 202.

I received H. S. Little's, Clerk in Chancery, check on Dec. 22, 1879, for . . . 72 60
the balance of deposit of $100 by the executors, on appeal from the Chancellor's decree in the case, Trustees of the Cory Universalist Society *vs.* the Executors—the difference being the defendants' costs, $27.40.

I offer in evidence the conditions of sale of the J. W. Ingersoll farm, dated Feb. 18, 1878.

Same was marked Exhibit 213, voucher 203.

I received of Job Cory, George Roe's check for 75 00
same being credited to the executors March 26, 1878.

I have made an analysis of my accounts with the executors—the one of January 12, 1878, Exhibit No. 72; of May 1, 1878, Exhibit No. 73, and of January 17th, 1880, Exhibit No. 120, as to my charges against them for services, costs, disbursements, and payments, collecting together as correctly as I can the charges for services, costs and disbursements in each suit or claim, namely:

SETTLEMENT OF JANUARY 12, 1878, EXHIBIT 72.

David Cory vs. Levi Morris, and others—		
Services	$20 00	
Costs	25 56	
Execution fees	9 82	
Making	55 38	$55 38
David Cory vs. McDeed—		
Services	25 00	
Costs	87 03	
Making	112 03	112 03
David Cory vs. J. W. Longcor—		
Services	00	
Costs	106 47	
Interest on costs	2 73	
Execution fees	82 75	
Disbursements	10 80	
Making	202 75	202 75
David Cory vs. E. Depue—		
Costs		35 08
David Cory vs. Timothy Southard—		
Costs		84 43
David Cory vs. J. W. Van Blarcom, 3 suits—		
Services	20 00	
Costs	118 02	
Disbursements	3 54	
Making	141 56	141 56
David Cory vs. E. W. Temple—		
Costs		32 60
David Cory vs. Uz Vanauken—		
Costs		38 99
David Cory's Executors vs. E. W. Temple, claim of $50—		
Services		5 00

David Cory's Executors vs. Alfred Roof—		
Services	$180 00	
Costs	123 40	
Disbursements	33 41	
Making	336 81	336 81
David Cory's Executors vs Puder & Lantz—		
Services	15 00	
Costs	45 02	
Disbursements	4 00	
Making	64 02	64 02
Alfred Roof vs. David Cory's Executors, and others—		
Services	295 00	
Costs	149 01	
Disbursements	115 56	
Making	559 57	559 57
Trustees of the Cory Universalist Society vs. David Cory's Executors—		
Services	645 00	
Costs	79 52	
Disbursements	89 23	
Making	813 75	813 75
David Cory's Executors vs. Snyder's Administrators—		
Services		80 00
Scott vs. Hughes, Cory's Executor's, and others—		
Services		20 00
David Cory's Executors vs. J. W. Ingersoll—		
Services	95 00	
Costs	118 73	
Execution fees and disbursements	112 92	
Making	326 65	326 65
David Cory's Executors vs. Blanchard—		
Services	60 00	
Costs	46 05	
Disbursements	12 50	
Making	118 55	118 55

David Cory's Executors vs. W. H. Roe—			
Services	$50 00		
Costs	19 73		
Making	49 73	49 73	
Services generally	257 50		
Disbursements generally	15 55		
Making	273 05	273 05	
Paid to Executors, or some one of them, or by their order, namely: Job Cory, March 8th, 1871		1,000 00	
Frank C. Easton, August 31st, 1871		2,000 00	10
Frank C. Easton, November 15th, 1871		1,900 00	
Rogers and Kays, February 17th, 1872		13 09	
A. J. Rogers, February 17th, 1872		522 59	
Charles Roe, Interest on J. W. Ingersoll farm, prior mortgage, July 28th, 1876		259 98	
Insurance, November 21st, 1874		7 50	
Frank Roe, on legacy, April 21st, 1877		1,100 00	
D. F. Lyon, tax, August 27th, 1877		80 64	
Insurance December 31st, 1877		7 50	
Making am't of settlement of Jan. 12th, 1878,		$10,241 25	20

SETTLEMENT OF MAY 1ST, 1878, EXHIBIT 73.

The Trustees of the Cory Universalist Society vs. David Cory's Executors—			
Services	$670 00		
Disbursements	245 12		
Making	915 12	$915 12	
Payments on Legacies—Trustees of the Cory Universalist Society—			
To A. Q. Keasbey, Exhibit 184	500 00		
To A. Q. Keasbey, Exhibit 185	1,000 00		30
To A. Q. Keasbey, Exhibit 186	1,500 00		
Making	3,000 00	3,000 00	
David Cory's Executors vs. Trustees of the Cory Universalist Society, on appeal—			
Services	50 00		
Disbursements	9 06		
Deposit with Clerk in Chancery	100 00		
Making	159 06	159 06	
David Cory's Executors vs. Trustees of the Cory Universalist Society, and others—Services		100 00	40

David Cory's Executors vs. Snyder's Administrators—Paid C. J. Roe, attorney, for services and costs in that suit		$124 55
David Cory's Executors vs. Blanchard—Defendant's costs		31 82
Alfred Roof, claim against—Services settling claim, getting new bond and mortgage and collecting same		20 00
J. W. Ingersoll farm—Services in sale of the same		20 00
Henry Lozier, bond and mortgage—Services collecting,		5 00
Salmon Van Deren's note—Services		20 00
Taxes, Andover Township—Alfred Roof, bond and mortgage		9 37
Making am't of my settlement May 1st, 1878		$1,404 92

SETTLEMENT OF JANUARY 17TH, 1880, EXHIBIT 120.

David Cory's Executors vs. The Trustees of the Cory Universalist Society, and others—		
Services	$442 50	
Costs	299 43	
Disbursements	11 45	
Making	753 38	753 38
David Cory's Executors ads. The Trustees of the Cory Universalist Society, on appeal—		
Services	250 00	
Costs	32 60	
Disbursements	61 70	
Making	344 30	344 30
David Cory's Executors ads. The Trustees of the Cory Universalist Society—		
Services	142 50	
Costs	212 70	
Disbursements	4 45	
Making	359 65	359 65
David Cory's Executors vs. Blanchard—Paid Lord, witness fees		2 00
Cornelia Brown, bond and mortgage—Services collecting same		30 72

Cash paid Job Cory	$12 25	
" " " "	15 50	
" " " "	17 03	
" " " "	17 70	
Taxes	122 14	
Making	184 62	184 62
Making am't of settlement January 17th, 1880..		$1,674 67

There were three suits as to the J. W. Van Blarcom bond and mortgage—two brought by me—both in the life-time of the testator; one a foreclosure of the mortgage, and the other an action of debt on the bond; Sarah Van Blarcom, the holder of a prior mortgage, commenced a suit of foreclosure on it; in the end her bond and mortgage was bought in by the executors in the interest of the estate; the executors are charged with the costs of the action of debt on the bond $33.39, and defendant's costs in the foreclosure suit brought by Sarah Van Blarcom, $17.34; together, $50.73; these costs were not collected; the costs on the foreclosure suit brought by me, $67.29, were collected; the suit against Blanchard was an action of replevin, and brought for the purpose of holding the growing crops on the J. W. Ingersoll farm at the time the executors took possession as mortgagees—wheat and rye, I believe; Blanchard, the defendant, made claim to the property in himself, and gave bond and pleaded title in himself; and on the trial of the cause at the Sussex Circuit Court, Judge Dalrimple permitted the defendant to prove title in one O. P. Armstrong, and the verdict was against the executors; I took exceptions to the ruling of the Court, and got a copy of the evidence, but failed ever to get from Judge Dalrimple a copy of his charge; and therefore, the case was not reviewed and the crops were lost to the executors. The $50 note, Exhibit No. 120, against E. W. Temple, was not included in the demand in the suit against him on the $2,000 note, Exhibit No. 202; because said note, as I was informed by the testator, was given as a bonus on the loan of $2,000, a claim was presented by the executors on this $50 note against the estate

of said E. W. Temple. I have a copy of the claim and I offer same in evidence.

The same was marked Exhibit 214, voucher 204.

The note against Puder and Lantz of $450, Exhibit No. 86, was put in judgment, because at the time of doing so there was some hope of collecting something on it. This judgment, principal, interest and costs, now amounts to $848.31.

The note of Jacob Couse, with John Snyder on as surety, was prosecuted in the name of Frank Roe, against the executors of John Snyder, and a verdict was given for the defendants. I have a copy of the claim for said note, made by the executors and served by me on the administrators of John Snyder, November 25th, 1875, and offer the same in evidence.

Same was marked Exhibit 215, voucher 205.

As appeared in evidence in the trial of the case, the executors of David Cory held two notes against Jacob Couse for $1,000 each, in the spring of 1873; one with John Snyder as surety, and the other with one Peter Dennis on as surety. A payment of $1,000 was made upon these two notes in the spring of 1873, to Frank C. Easton. Easton applied the payment of $1,000 on the note with Peter Dennis on as surety, and delivered up that note, and by mistake indorsed the payment of $1,000 on the back of the note with John Snyder on as surety. Charles J. Roe, attorney, prosecuted the suit, and I assisted him in the trial thereof. Exhibit 188 is his receipt for said services and the costs of the suit.

There was a foreclosure on a prior mortgage or mortgages on the premises covered by the Owen Hughes bond and mortgage of $500, Exhibits Nos. 89 and 90, Caleb K. Scott and others, complainants; and at the sale the premises sold for less than the amount of the prior incumbrances. The bond and mortgage of $500, Exhibits Nos. 89 and 90, were proven in the cause and a decree for the executors for the same. I have one of the prior bond and mortgages made by Owen Hughes to James G.

Scott, for $625, bearing date February 1st, 1868, and offer same in evidence.

Said bond was marked Exhibit 216, voucher 206.

Said mortgage was marked Exhibit 217, voucher 207.

I made the loan of $4,000 for the testator on the J. W. Ingersoll farm, in the year 1868. Exhibits 91 and 92.

At that time said premises were valued at from $10,000 to $12,000, and real estate at that time was about at its highest point in Sussex county.

At the time of the sale of the premises, under foreclosure of this bond and mortgage, in 1874, real estate had depreciated considerably. The crisis of 1873 was a year previous to this, but the effects of the crisis had not been fully felt in Sussex county in 1874, and was not for several years afterwards. At the sale one William Lantz bid nearly $1,100, and the premises were bid in by the executors. At that time I believed and thought the premises were worth considerably more than the prior incumbrances and the bid of Lantz. I advised the executors to sell the premises in the winter of 1878, at public sale, at the best price that they could get for the same, and they were sold at ~~$690~~ 600 to Oscar Northrop; they were thoroughly advertised, and offered for sale twice, and $600 was the best price at which the premises could be sold at that time. A suit was brought against W. H. Roe for the purpose of compelling him to account for the amount of his receipt, given to the testator, Exhibit No. 96, but the cause was never tried. The claim of Rogers and Kays, $13.09, Exhibit 101, and that of A. J. Rogers, $522.59, Exhibit No. 102, were paid by me for the executors on the 17th day of February, 1872, as per order of F. C Easton, Exhibits Nos. 174 and 175, and per receipts on said claims. I offer in evidence bill of costs David Cory *vs.* Beemer, $11.63.

Same was marked Exhibit 215½, voucher 205½.

This is the same item in claim of Rogers and Kays, Exhibit 101; I also offer in evidence bill of costs, David

Cory *vs.* Levi Morris, $43.30; this is one of the items in my bill of December 30, 1870, Exhibit 64.

Same was marked Exhibit 216½, voucher 206½.

I also offer in evidence bill of costs, David Cory *vs.* J. McPeek, $53.60; an item in same account.

Same was marked Exhibit 217½, voucher 207½.

I also offer in evidence bill of costs, David Cory *vs.* Timothy Southard, $46.82; an item in same account.

Same was marked Exhibit 218, voucher 208.

The bill of costs, David Cory's Executors *vs.* J. W. Ingersoll, $118.73, Exhibit 193, and the bill of costs, Alfred Roof *vs.* David Cory, $111.97, Exhibit 194, and the bill of costs, David Cory's Executors *vs.* Alfred Roof, $123.40, Exhibit 195, are charged in my account January 12th, 1878, Exhibit 72.

The bill of costs, Beatty, et al. appellants and The Trustees of the Cory Universalist Society, appellees, $32.60 and bill of costs, The Trustees of the Cory Universalist Society *vs.* Executors, $34.81, Exhibit 199; and the bill of costs, The Trustees of the Cory Universalist Society *vs.* Executors, $257.41, Exhibit 200; and the bill of costs, David Cory's Executors *vs.* The Trustees of the Cory Universalist Society, $299.43, Exhibit 201, are all charged in my account of January 17th, 1880.

I offer in evidence the following additional bills of costs charged in my account of January 12th, 1878, Exhibit 72, to wit:

David Cory *vs.* E. Temple, $32.60.

Same was marked Exhibit 219, voucher 209.

David Cory *vs.* J. W. Van Blarcom, $33.39.

Same was marked Exhibit 220, voucher 210.

J. W. Van Blarcom *vs.* David Cory, $17.34.

Same was marked Exhibit 221, voucher 211.

David Cory's Executors *vs.* J. W. Van Blarcom, $67.29.

Same was marked Exhibit 222, voucher 212.

David Cory's Executors *vs.* Timothy Southard, $84.43.

Same was marked Exhibit 223, voucher 213.

David Cory's Executors *vs.* J. W. Longcor, $106.47.
Same was marked Exhibit 224, voucher 214.

David Cory *vs.* William McDeed, $87.03.
Same was marked Exhibit 225, voucher 215.

George B. Beatty, et al. *vs.* Levi Morris, $25.56.
Same was marked Exhibit 226, voucher 216.

George B. Beatty, et al. *vs.* Blanchard, $16.05.
Same was marked Exhibit 227, voucher 217.

George B. Beatty, et al. *vs.* W. H. Roe, $19.73.
Same was marked Exhibit 228, voucher 218.

George B. Beatty, et al. *ads.* Stanaback, et al., The Trustees of the Cory Universalist Society, $31.36; answer of Beatty and Munson.
Same was marked Exhibit 229, voucher 219.

Ditto, answer of Job Cory and Frank C. Easton, $48.16.
Same was marked Exhibit 230, voucher 220.

The whole costs in the suit of The Trustees of the Cory Universalist Society *vs.* David Cory's Executors, are included in the two bills of costs:

Exhibit 199, ...	$34 81
And Exhibit 200, ...	257 41
Making	$292 22

They are charged here with this amount in my bill of January 17th, 1880, Exhibit 120, of date of January 3, 1880, less $79.52, the amount of the two bills of costs in the same case before charged, namely: Exhibit 229, and Exhibit 230, together $79.52; amount then charged $212.70, Exhibits 196 and 197, were never charged and ought not to have been offered in evidence.

At this point Thomas Kays' testimony was suspended, and

FRANK C. EASTON, one of the Executors, a witness heretofore called on part of the complainants, being again re-called, testified further as follows:

Direct examination, by Mr. Kays:

Q You say that you desire to make a correction of your former evidence; proceed to do so if you desire?

A I desire to correct my evidence heretofore given on page 299; I said that I must have received the lacking $70 interest on Jacob Couse's notes. I did not receive it and it was not received by any one. No interest was received on the Jacob Couse note with John Snyder on as surety, Exhibit 93, after April 29th, 1872. The interest was paid on the J. Couse note, with Peter Dennis surety, No. 8 in the inventory, April 29th, 1872; it was paid to me. The claim we presented to the Administrators of John Snyder, Exhibit 215, claims interest from April 29th, 1872, and that is correct.

I also desire to correct my evidence on page 162; I ought not to be charged with T. Kays' check for $80.64 of August 29th, 1876; I never received the money on it. It was paid by Mr. Kays on my order, Exhibit No. 182, to D. F. Lyon, for taxes. The executors jointly want credit for this payment. I ought not to be charged with the check.

Q Which of the legatees, if any, were infants, under the age of 21 years, at the death of the testator?

A Francis, William and Eugene Cory, sons of Job Cory; George, Francis, and Mattie C. Roe, children of Eliza Roe, and Katie, daughter of Mary Roe.

Q Give their respective ages at the death of testator, as nearly as you can?

A Francis Cory was about 19; William Cory about 16; Eugene Cory about 13; George Roe about 19; Frank Roe about 16; Mattie C. Roe about 7; Katie Roe about 4.

T. KAYS, continued:

In the analysis of my several accounts I find that some errors have been made. I collected the costs in the foreclosure suit, Cory *vs.* McDeed, $87.03, Exhibit 225, and the executors ought to have had credit for the same May 15th, 1871. I also find that the costs in the suit, Alfred Roof *vs.* David Cory, $37.04, charged in my account under date of August 16th, 1871, are included in my charge of August 24th, 1876. Defendants' costs in Chancery suit, Alfred Roof complainant, and David Cory's Executors defendants, $111.97, my account, Exhibit 72, and also Roof *vs.* Cory, Exhibit 194.

I offer the bill of costs $37.04, charged August 16th, 1871, in evidence.

Same was marked Exhibit 231, voucher 221.

I also find that my charge of January 18th, 1871, in Exhibit 72, of $10.80, paid Levi Shephard, master's report in case *vs.* J. W. Longcor, is included in the taxed costs in that suit, $106.47, charged January 18th, 1871, and Exhibit No. 224, and that the charge of the same date, $2.34, paid Levi Shephard, master's report, in case *vs.* J. W. Van Blarcom, is included in the taxed bill of costs in that case, Exhibit 222. I also find I have charged the executors for "paid for recording deed of J. W. Ingersoll farm" twice, $2.50, November 21st, 1874, when the deed was recorded, and also $2.75 December 30th, 1876, when I received the Clerk's bill against me; the first charge of $2.50 is wrong. My said account against said executors is too much by these five items, namely:

McDeed, costs, ...	$87 03
Roof, costs, ...	37 04
Longcor, master's fees, . . .	10 80
Van Blarcom, master's fees, . .	2 34
Recording deed, ...	2 50
Making, ...	$139 71

This amount, $139.71, has this day been paid to F. C.

Easton, one of the executors, and he has given me receipt for same, and I offer the same in evidence.

Same was marked Exhibit 232, voucher 222.

F. C. Easton wants to be charged with this amount, $139.71.

All of the executors, so far as I know or have reason to believe, have always acted in the most perfect good faith in all matters pertaining to said estate.

I was not advised with in regard to the stating of the account by Charles Roe, surrogate, in 1871. I knew nothing of it until long after the year 1871. I was not advised with in regard to the payment of the legacies paid, except only as to that of Martha Morrow. F. C. Easton, about the time of the payment thereof, came to see me and wanted to know whether they would be safe in paying to her the legacy, being "Unto Martha Morrow, my daughter, and to her children, the sum of $20,000." I told him I would examine the law as to the question, and give him my opinion. I commenced to make a brief on the point, but before I got it completed Easton came to see me, or sent me word, that they had determined to pay her, and had done so.

The executors determined, on their own motion, to buy the J. W. Ingersoll farm. I gave them no advice as to the building of the barn on said farm; and knew nothing of its being built until after it had been erected. I advised them that the will gave no power to force the infant legatees to take obligations in payment of their bequests. I advised the executors not to pay the bequest of $12,000 to The Trustees of the Cory Universalist Society until a construction had been had by this Court on that bequest. They ordered me, I think some time in 1871 or in 1872, to file a bill for that purpose. I was pressed with business and before I got ready to file the bill, one was filed by the trustees, to enforce the payment of this legacy; that bill was filed September 12th, 1873; the answer was filed regularly, and the case was on the list for argument, as I remember, at the May and October terms, 1875, and also on the list at the February, May and October terms of

1876, and was argued Dec. 23, 1876, and opinion was not filed until November 25th, 1877, and the decree in the case was filed March 12th, 1878; I was ready, as I now remember, to argue the case from the time it was first on the list until it was argued; I remember going to Trenton several times and having the case put on the list and special days set down for its argument; and remember going to Newark at least once when the complainants' counsel had it postponed; I advised the appeal in the case; I thought there were doubts about the correctness of the Chancellor's opinion, and in this I was strongly sustained by H. C. Pitney, Esq., of Morristown, N. J., who was associate counsel in the case.

The will and codicil are in the handwriting of the testator; I went to testator's residence, some time in 1867 or 1868, and drew a former will for him, and charged him, as I remember, $50; I have made a thorough examination into the condition of the estate; I made an examination in the fall of 1877, and winter and spring of 1878; and again in putting in the evidence in this case I have traced every obligation and item mentioned in the inventory, or which has come to the executors' hands, or either of them.

I have made up a statement of their receipts and payments.

FEBRUARY 21st, 1880.

The following is a statement of the amount and condition of said estate on this 21st day of February, 1880, made up from the evidence and exhibits in the case, showing the amount of receipts by said executors, or some one of them, and the payments made by them, or some one of them, or by their orders, and the amount remaining in their hands or some one of them.

The debit side is made up by charging the executors jointly with what has been received by them jointly, and by charging what has been received by them individually. They are charged here with only what they have actually received. They are charged jointly with the obligations transferred in payment of legacies, and with what has

been received by me as their attorney. The credit side is made up by crediting them jointly with what has been paid by them jointly, and by the payments by them severally made, and by crediting them with their commissions under the statute, as agreed upon between them. They are credited jointly with the obligations transferred in the payments of legacies, and the charges, payments, and disbursements by me as their attorney.

The first main column shows the whole gross receipts; the second main column shows the interest inventoried *and received*, and the third and last column shows the whole amount of interest received. The amounts in the last two columns are contained in the first column.

DEBIT.

By all the Executors jointly.

RECEIPTS.		Whole Receipts.	Interest Inventoried and Received,	Interest Received.
1870. Oct. 26. Farm stock, bequest to Martha Cory, widow	$2,196 51			
Household goods, do.	492 15			
Making	2,688 66	$2,688 66		
1871. August 16. Obligations passed to Martha Morrow in payment of her legacy, and interest thereon uncollected	18,001 56		$489 78	1,466 61
Interest charged on cash	29 22			29 22
Making	18,030 78	18,030 78		
1871. August 16. Obligations passed to Thomas D. Cory in payment of his legacy, and interest uncollected thereon	24,328 19		920 98	2,612 59
Interest on cash	35 00			35 00
Making	24,363 19	24,363 19		
Amounts over		45,082 63	1,410 76	4,143 42
1871. December 5. Obligations passed to Jane Easton in payment of her legacy, and interest thereon		2,706 35	18 95	156 35
1872. May 18 Job Cory, obligations passed to, in payment of his legacy of $12,000, and interest thereon		12,043 28	435 45	1,154 76
Amounts over		59,832 26	1,865 16	5,454 53

RECEIPTS.		Whole Receipts.	Interest Inventoried and Received.	Interest Received.
1878. Jan. 12. T. Kays, received of, in settlement of his account Jan. 12, 1878, Exhibit 72—				
D. Cory vs. E. W. Temple,	1,000 00			
" " vs. " " "	1,100 00			
" " vs. " " "	188 24			
Making	2,288 24			24 64
Including all costs $32.60. Viz. Principal note..... $2,000 00				
Interest on judgment, Sept. 24, 1870..... 231 00				
	$2,231 00			
Interest on judgment.....	24 64			
Costs of suit...	32 60			
Making the	$2,288 24			
D. Cory vs. J. W. Van Blarcom...	$68 49			
	595 47			
Making.....	$663 96	663 96		15 88
Viz. Principal decree, Jan. 3, 1871.....	$580 79			
Interest.....	14 68			
Costs.....	67 29			
Interest on costs,	1 20			
Making.....	$663 96			
Amounts over.....		2,952 20	59 832 26	1 865 16 5 495 05
D. Cory vs. Timothy Southard—				
Principal.....	$200 00			
Interest.....	25 60			
Costs.....	84 43			
Interest on costs,	2 88			
Making.....	$312 91	312 91	28 48	28 48

RECEIPTS.		Whole Receipts.	Interest Inventoried and Received.	Interest Received.
D. Cory vs. McDeed—				
Principal.....	$3,600 00			
Interest.....	533 38			
Making.....	$4,133 38	4,133 38	399 00	533 38
D. Cory vs. E. Depue—				
Principal.....	$290 27			
Interest.....	20 28			
Costs.....	35 08			
Making.....	$345 63	345 63	20 28	20 28
D. Cory vs. Morris, and others—				
Principal.....	$466 00			
Interest on judgment.....	19 90			
Costs, execution,	9 82			
Making.....	$495 72	495 72		19 90
D. Cory vs. Uz Van Auken—				
Principal.....	$200 00			
Interest.....	43 92			
Costs.....	38 99			
Making.....	$282 91	282 91	17 50	43 92
Amounts over.....		8,522 79	59,832 26	2,349 77	6,141 01
Peter Longcor, bond and mortgage—				
Principal.....	$1,000 00			
Interest.....	351 17			
Making.....	$1 351 17	1,351 17		351 17
A. Roof, bond and mortgage; collected on A. and S. H. Roof's note, taken in part payment—				
Principal.....	$96 56			
Interest.....	30			
Making.....	$96 86	96 86		30

RECEIPTS.		Whole Receipts.	Interest Inventoried and Received.	Interest Received.
T. Kays, received on his note in settlement of his account—				
Principal.....	$176 15			
Interest.....	94 32			
Making.....	$270 47	270 47		94 32
Amounts over.....		10,241 25	59,832 26	2,349 77 6,586 80
D. Cory vs. J. W. Long cor—				
Principal.....	$1,150 00			
Interest.....	133 13			
Costs.....	106 47			
Interest on costs,	2 73			
Making....	$1,392 33			
Execution costs,	82 75			
Making....	$1,475 08			
All received by Frank C. Easton. He receipted to the Sheriff. He is charged with the whole amount.				
Amount of T. Kays' acc't,	$10,241 25	10,241 25		
1878. May 1. T. Kays, received of, in settlement of his account May 1, 1878, Exhibit 73, Cory's Executors vs. A. Roof, bond and mortgage in inventory—				
Principal.....	$2,033 00			
Interest.....	160 09			
Making ...	$2,193 09			
Receipts on this claim were as follows, viz:				
Amounts over..... ..		70,073 51	2,349 77	6,586 80

RECEIPTS.		Whole Receipts.	Interest Inventoried and Received.	Interest Received.
Decree—principal of note, to wit.....	$544 70			
Interest on note,	232 48			
Decree.....	$777 18			
Interest on decree.....	64 45			
Costs.....	123 40			
Interest on costs,	10 28			
Making.....	$975 31			
Add to this decree in case of A. Roof vs. D. Cory, for costs.....	111 97			
Interest on costs,	9 28			
Making.....	$1,096 56			
This was settled by new bond and mortgage for	$1,000 00			
A. and S. H. Roof's note....	96 56			
Making.....	$1,096 56			
Note collected, and Executors credited in T. Kays' account January 12, 1878. Here only bond and mortgage collected, viz:				
Principal.....	$1,000 00			
Interest.....	56 78			
Making.....	$1,056 78	1,056 78	160 09	373 27
Amounts over..... ..		1,056 78	70,073 51	2,509 86	6,960 07
Henry Lozier, bond and mortgage—				
Principal.....	$297 74			
Interest.....	29 67			
Making.....	$327 41	327 41		29 67
J. W. Ingersoll farm, N. Phillips' check on consideration of deed to Oscar Northrop.....		300 00		

RECEIPTS.		Whole Receipts.	Interest Inventoried and Received.	Interest Received.
George Roe's check, 2 cows	75 00			
Salmon Van Deren and others, note...$1,157 31				
Interest to settlement, March 9, 1878.....				
Settled.				
Principal.....$1,157 31				
Less bonus..... 90 00				
Making.....$1,067 31				
Received, cash.. $836 91				
H. W. Kinney's note.....$96 20				
Discount, 4 08				
92 12				
D. Ammerman's note....$140 00				
Discount, 1 72				
138 28				
Making.....$1,067 31				
Cash received.....	836 91			
Amounts over.....	2,596 10	70,073 51	2,509 86	6,989 74
Cornelia Brown, bond and mortgage—				
Rec'd, Principal, $140 37				
Interest.. 49 63				
Making..... $190 00	190 00			49 63
Job Cory's check.....	993 58			
T. Kays, on note of January 12, 1878—				
Principal..... $593 64				
Interest..... 31 60				
Making..... $625 24	625 24			31 60
Am't of T. Kays' account,	$4,404 92	4,404 92		

RECEIPTS.		Whole Receipts.	Interest Inventoried and Received.	Interest Received.
1880. Jan. 17. T. Kays, received of, in settlement of his account, Jan. 17, 1880, Exhibit 120, Salmon Van Deren's note.				
Received on D. Ammerman's note, taken in payment of, at $138.28; received at maturity.....	140 00			1 72
Interest received, $1 72				
Amounts over.....	140 00	74,478 43	2,509 86	7,072 69
Cornelia Brown, bond and mortgage—				
Rec'd, Principal, $1,019 95				
Interest.. 4 97				
Making.....$1,024 92	1,024 92			4 97
J.W. Ingersoll farm, on Oscar Northrop's note, part consideration of deed—				
Principal..... $300 00				
Interest..... 4 11				
Making..... $304 11	304 11			4 11
S. Van Deren's note, received on H. N. Kinney's note, taken in part payment—				
Principal..... $96 00				
Taken at..... 92 12				
Received. 98 37	98 37			6 25
Interest received. 6 25				
Cory's Executors vs. Trustees of the Cory Universalist Society—				
H. S. Little's check $72.60, balance of deposit of $100 on appeal; difference, defendants' costs, $27.40....	72 60			
Amounts over.....	1,640 00	74,478 43	2,509 86	7,088 02

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	RECEIPTS.		Whole Receipts.	Interest Inventoried and Received.	Interest Received.
	T. Kays' note of May 1, 1878, received on, in account.....	34 67			112 00
	Am't of T. Kays account..	$1,674 67	1,674 67		
			76,153 10		
				2,509 86	7,200 02
	Less error — D. Cory vs. Southard.....			19 35	
	Leaving balance of interest inventoried and received.			2,490 51	
1871.	Nov. 10. C. V. Cory, interest charged on cash advanced on his legacy, Exhibit 99..... $125 99				
	do. 3 64				
	Making..... $129 63				
	Less error in payment by F. C. Easton..... 25 36				
	Leaving..... $104 27	104 27	104 27		104 27
1880.	Feb. 21. T. Kays, errors in his account, to wit:				
	Cory vs. McDeed, costs...	87 03			
	do. Roof vs. Cory.....	37 04			
	Master's fees, Cory vs. Longcor.....	10 80			
	do. do. Cory vs. Van Blarcom.....	2 34			
	Recording deed.....	2 50			
	Making.....	$139 71	139 71		
	This was paid to Easton, and he is charged with the same, making the aggregate amount received by all the Executors jointly,		$76,397 08	$2,490 51	$7,304 29

	Whole Receipts.	Interest Inventoried and Received.	Interest Actually Received.
RECEIPTS BY FRANK C. EASTON.			
1870. Nov. 2. Theodore Harehouse, bond and mortgage, interest.....	$100 00	$280 00	$100 00
Nov. 2. H. Kinney, note, principal and interest.....	2 75	11	45
Nov. 26. C. St. John, note, principal and interest.....	598 69		
Nov. 27. S. D. Woodruff.....	500 00		
Dec. 17. James H. Bowman, note...	450 00		
Dec. 19. Theodore Harehouse, interest, bond and mortgage.....	52 00		52 00
1871. March 25. Collins Sandford, note, principal and interest.....	107 00		7 00
March 30. Mathew Sandford, bond and mortgage, principal and interest.....	1,337 50	51 04	87 50
March 31. Peter Longcor, bond and mortgage, interest.....	70 00	40 83	70 00
March 31. Henry Whitaker, bond and mortgage, principal and interest..... ...	1,070 00	70 00	70 00
Dec. 31. J. S. Johnson, note.....	738 38		
April 1. Jacob Shimer, interest, bond and mortgage.....	140 00	81 61	140 00
April 4. J. and M. Vankirk, interest, bond and mortgage.....	70 00	40 83	70 00
April 4. David Keef, interest, bond and mortgage.....	105 00	61 25	105 00
April 5. L. D. Rosenkrans, interest, bond and mortgage.....	140 00	81 66	140 00
April 15. J. Bonter, interest, bond and mortgage.....	42 00	22 75	42 00
April 21. Benjamin Williams, on interest and principal, bond and mortgage.....	401 08	164 11	239 08
April 22. H. R. Ford, principal and interest, bond and mortgage.....	2,358 22	83 41	158 22
Amounts over.....	8,282 24	1,030 10	1,271 25
1871. April 27. J. and M. Vankirk, bond and mortgage.....	800 00		
May 22. S. B. Sprigg and W. H. Corsen, note.....	435 00		35 00

	RECEIPTS.	Whole Receipts.	Interest Inventoried and Received.	Interest Actually Received.
1871.	May 22. T. Gray, interest, bond and mortgage	70 00	40 83	70 00
	May 25. J. J. Utter	70 00	40 83	70 00
	May 31. Asa Carr, interest, bond and mortgage	210 00		210 00
	July 3. J. A. and J. J. Coss, interest,	124 89	72 83	124 89
	July 7. J. E. Frick, interest, bond and mortgage	30 45	10 50	30 45
	Aug. 9. James Iliff, interest on note,	84 00	49 00	84 00
	Aug. 9. Salmon Van Deren, interest on note	81 01	47 25	81 01
	Aug. 9. Salmon Van Deren, interest on note	42 00	21 00	42 00
	Sept. 1. T. Kays	2,000 00		
	Sept. 29. J. and M. Vankirk, balance principal and interest, bond and mortgage	211 66		11 66
	Nov. 10. T. Kays	1,900 00		
	Nov. 10. Cornelia Brown, principal and interest, bond and mortgage,	250 00		62 97
	April 1. B. Williams, 3 cows	128 40		8 40
	June 5. J. W. Longcor, principal, interest and costs, bond and mortgage, in the sale of the mortgaged premises	1,392 33	127 45	135 86
	Receipts to Nov. 15, 1871	16,111 98	1,439 79	2,237 49
	Nov. 26. John Decker, on bond and mortgage, principal	1,000 00		
	Amounts over	17,111 98	1,439 79	2,237 49
1872.	Jan. 3. Jesse Dennis, and others, interest on note	70 00		70 00
	Jan. 26. John Decker, bond and mortgage	100 00		
	Feb. 12. Job Cory	200 00		
	Feb. 19. Samuel Ellett, note, principal and interest	20 44	1 13	2 75
	March 1. Owen Hughes, interest, bond and mortgage	35 00		35 00
	March 27. John Decker, principal and interest, bond and mortgage,	1,124 95		124 95

RECEIPTS.	Whole Receipts.	Interest Inventoried and Received.	Interest Actually Received.
1872. March 30. J. W. Ingersoll, interest, bond and mortgage.....	280 00		280 00
March 30. Thomas Gray, interest, bond and mortgage.....	70 00		70 00
March 30. Henry Lozier, interest, bond and mortgage.....	50 00	33 00	50 00
April 1. Salmon Van Deren, interest on note.....	81 01		81 01
April 29 Jacob Couse, interest on note.....	70 00		70 00
April 29. J. A. and J. J. Coss, interest on 3 notes.....	125 00		125 00
July 8. Joseph E. Frick, interest, bond and mortgage.....	30 45		30 45
Dec. 3. T. Kays, on interest and principal, note.....	500 00		223 22
1873. Feb. 13. William Pinkey, note.....	225 00		
March 1. Joseph E. Frick, on interest and principal, bond and mortgage.....	100 00		20 30
March 6. Samuel Hammel, principal and interest, note.....	32 07	1 17	7 07
Amounts over.....	20,225 90	1,473 96	3,427 24
April 1. Salmon Van Deren, interest on note.....	81 00		81 00
April 1. J. Couse, principal, note...	1,000 00		
April 1. C. H. M. Angle, principal and interest, bond and mortgage.....	456 00	14 00	56 00
April 1. M. M. Drake, on principal and interest, note.....	241 75		103 37
April 1. George W. Greer, on principal and interest, note.....	400 00		107 91
April 1. J. J. Utter, bond and mortgage, principal and interest.....	1,070 00		70 00
April 1. Jesse Dennis, and others, principal and interest, note.....	1,070 00		70 00
April 11. Isaac Mattison, and others, principal and interest, note.....	1,071 94		71 94
April 29. J. W. Ingersoll, interest, bond and mortgage.....	280 00		280 00

	RECEIPTS.	Whole Receipts.	Interest Inventoried and Received.	Interest Actually Received.
1873.	April 20. Jacob Couse, interest, note, (Not received. Deduction made in subsequent statement. Balance in Frank C. Easton's hands)	70 00		70 00
	April 15. Joseph Bonter, interest, bond and mortgage.....	84 00		84 00
	June 1. Joseph E. Frick, interest and principal, bond and mortgage...	100 00		6 24
	June 11. Jacob Couse, interest on note.....	70 00		70 00
	June 18. Cornelia Brown, on bond and mortgage.....	100 00		
	Nov. 6. William Pinkey, note.....	300 00	87	
1874.	April 1. Henry Lozier, interest, bond and mortgage.....	54 20		54 20
	April 15. Joseph Bonter, interest, bond and mortgage.....	42 00		42 00
	May 20. Cornelia Brown, bond and mortgage.....	100 00		
	June 27. Thomas Gray.....	140 00		140 00
	Amounts over.....	26,956 79	1,488 83	4,733 90
	Aug. 16. Thomas Gray, bond and mortgage.....	500 00		
	Dec. 1. William Pinkey, note.....	52 50		
1875.	Jan. 1. Thomas Gray, principal and interest, bond and mortgage.....	555 38		55 38
	Nov. 12. Cornelia Brown, bond and mortgage.....	150 00		
1876.	Feb. 12. Charles Durling, principal and interest, note.....	220 70	2 19	68 51
1877.	March 20. T. Kays, on interest and principal, note.....	640 41		578 65
	March 20. Joseph Bonter, principal and interest, bond and mortgage,	723 00		123 00
	April 1. Cornelia Brown.....	130 00		
	June 16. William Pinkey, note.....	22 17		98 80
	Aug. 29. T. Kays' check, error.			
	Nov. 1. E. W. Temple, dividend on $50, note.....	11 00		
	Dec. 15. Henry Lozier, interest, bond and mortgage.....	50 00		50 00

RECEIPTS.	Whole Receipts.	Interest Inventoried and Received.	Interest Actually Received.
1878. Jan. 12. T. Kays' check, as of June 10, 1871, Sheriff's execution fees, Cory vs. Longcor.....	82 75		
1874. Sept. 7. Joseph E. Frick, principal and interest, bond and mortgage,	230 00		23 19
1877. Sept. 17. C. Brown, on bond and mortgage.....	200 00		534 84
Receipts to May 1, 1878.....	30,524 70	1,491 02	6,266 27
1878. Sept. 2. Joseph E. Frick.....	69 95		14 95
1873. April 1. Halstead and Couse, check, discount on J. Couse's note.....	18 03		18 03
1880. Feb. 21. T. Kays, correction of errors in his account.....	139 71		
Whole receipts Feb. 21, 1880,	30,752 39	1,439 65	6,299 25
Deduct error receipt of interest on Jacob Couse's note, April 29, 1873, not received.....	70 00		70 00
Making whole receipts, Feb. 21, 1880,	$30,682 39	$1,439 65	$6,229 25

RECEIPTS BY JOB CORY.

1870. Dec. 11. Jonas and Virgil H. Chrisman, principal and interest, note,	$779 62	$73 50	$79 62
Dec. 31. T. Kays' check, in settlement of his account.....	54 45		
Nov. 26. F. C. Easton.....	500 00		
Nov. 27. F. C. Easton.....	500 00		
1871. Jan. 14. Jesse Dennis, and others, interest on note.....	70 00	56 39	70 00
March 8. T. Kays' check.....	1,000 00		
March 1. Wickham, Williams, and others, interest on note..... ...	38 00	18 55	38 00
March 25. Owen Hughes, interest on two bonds and mortgages.....	78 75	59 06	78 75
June 12. Jacob Couse, interest on note.....	70 00	26 23	70 00
June 12. Jacob Couse, do. do. ..	70 00	26 23	70 00
June 14. J. L. Allen, interest, bond and mortgage.....	270 00	182 50	270 00

	RECEIPTS.	Whole Receipts.	Interest Inventoried and Received.	Interest Actually Received.
1871.	April 27. Jacob Couse, interest on note	70 00	46 66	70 00
	" " " " " " "	70 00	46 66	70 00
	" " " " " " "	70 00	46 66	70 00
	July 1. Asa Carr, principal and interest, bond and mortgage.....	3,018 66		18 66
	July 29. S. B. Sprigg, balance, principal and interest, on note.....	101 18		1 18
	Sept. 11. John Canfield, and others, principal, interest and protest fees on note.....	1,128 67	70 00	126 82
	Oct. 23. F. C. Easton.....	500 00		
	Receipts to Nov. 15, 1871....	8,389 33	652 44	1,033 03
1871.	Dec. 12. James G. Fitts, on principal and interest, bond and mortgage,	2,354 52		354 52
	April 10. George B. Beatty.....	325 00		
1872.	Jan. 15. J. W. Van Blarcom, principal and interest, bond and mortgage assigned to executors.....	419 30		15 22
	Feb. 12. James G. Fitts, balance, principal and interest, bond and mortgage.....	1,517 50		17 50
	May 17. F. C. Easton.....	250 00		
	May 18. " " "	50 00		
	June 19. " " "	70 00		
	June 29. " " "	70 00		
	Jan. 24. Francis M. Cory, interest on legacy.....	4 67		4 67
	Aug. 14. William Cory, interest on legacy	129 11		129 11
	Receipts to Jan. 12, 1878....	13,579 43	652 44	1,554 05
	Receipts from the J. W. Ingersoll farm:			
1875.	March 9. Cash for corn, W. H. Roe,	63 78		
	March 9. Cash, James B. Hustin, buckwheat.....	25 60		
	April 25. Cash, Lord, tenant, hay...	12 50		
	April 25. Cash, Lord, tenant, his paying taxes.....	47 30		
	March 31. Calves sold.....	8 34		
	Amounts over.....	13,736 95	652 44	1,554 05

	RECEIPTS.	Whole Receipts.	Interest Inventoried and Received,	Interest Actually Received.
1875.	Oct. 29. Received of tenant, sale of products	2 62		
	Oct. 29. Received of tenant, do.	22 50		
	May 4. " " " do.	17 00		
	Dec. 1. " " " do.	20 00		
	" " 9 bushels buckwheat	6 30		
	" " 67 bushels oats	27 00		
1877.	Jan. 7. Received of tenant, Lord, sale of products	15 00		
	Jan. 7. Sale of products	75		
	" " rye	43 28		
	" " corn	33 42		
	" " products	6 93		
	Jan. 14. "	3 00		
	Jan. 4. "	5 00		
	Taxes paid by tenant	66 86		
	(Cory has credit for this.)			
1878.	Jan. 14. Sale of calf	13 80		
	April 9. " " "	12 00		
	Sale of 2 cows, G. Roe	75 00		
	Amounts over	14,107 41	652 44	1,554 05
1878.	Sale of 2 cows	55 00		
	20 bushels rye	11 20		
	50 bushels oats	15 00		
	1117 lbs. corn ears	8 24		
	Calf, Oscar Northrop	10 00		
	Receipts to May 1, 1878,	14,206 85	652 44	1,554 05
1879.	J. B. Huston, 50 bushels rye—J. W. Ingersoll farm	28 00		
	T. Kays, cash charged in his account,	12 25		
	" " " " " " "	15 50		
	" " " " " " "	17 03		
	" " " " " " "	17 70		
1878.	George Roe, from J. W. Ingersoll farm, rye	5 60		
	Receipts to Feb. 21, 1880	$14,302 93	$652 44	$1,554 05

		Whole Receipts.	Interest Inventoried and Received.	Interest Actually Received.
	RECEIPTS BY GEORGE B. BEATTY.			
1870.	Oct. 26. Cash inventoried.....	$101 18		
1871.	March 4. Mahlon Goble, interest, bond and mortgage.....	124 22	$85 75	$124 22
	March 31 Isaac Mattison, note.....	70 00	40 83	70 00
	April 3. Cornelia Brown, on bond and mortgage.....	175 00	49 47	116 98
	April 4. J. W. Ingersoll, interest on bond and mortgage.....	280 00	152 00	280 00
	April 8. George Lantz, principal and interest on bond and mortgage....	1,393 00	51 13	93 00
	July John White's account.....	31 00		
	Nov. 15. S. R. Rochell, on sale of wood lot.....	103 50		
	John I. Riker and J. H. Shuman, note No. 53 in inventory; Shuman gave new note Feb. 20, 1871, $84 30....	84 30	7 66	9 30
	Receipts to Nov. 15, 1871....	2 362 20	386 84	693 50
1872.	Feb. 22. Mahlon Goble, interest on bond and mortgage.....	124 22		124 22
	April 1. Isaac Mattison, interest on note.....	70 00		70 00
	April 2. J. J. Utter, interest on bond and mortgage.....	70 00		70 00
1875.	Aug. 14. Dr. J. B. Boss, on his note, physician's bill.....	45 50		
	Receipts to January 12, 1878, and February 21, 1880.....	$2.671 92	$386 84	$957 72
	RECEIPTS BY JAMES L. MUNSON.			
1871.	April 10. George B. Beatty, co-executor.....	$500 00		

CREDITS.

[The last column shows the whole payments.]

PAYMENTS BY ALL THE EXECUTORS JOINTLY.

1870. Nov. 25. Martha Cory, widow, bequest of farm stock, &c., per her receipt, Exhibit No. 74		$2,196 51	
Nov. 25. Do. household goods. Exhibit No. 75		492 15	
		2,688 66	$2,688 66
1871. Aug. 16. Martha Morrow, obligations passed to her in payment of her legacy, principal and interest, Exhibit No. 8		18,001 56	
Interest on cash		29 22	
		18,030 78	18,030 78
(Balance by Frank C. Easton, $1,969 22)			
1871. August 16. Thomas D. Cory, obligations passed to him, Exhibit No. 9		24,328 19	
Interest on cash		35 00	
		24,363 19	24,363 19
(Balance paid by F. C. Easton	$36 81		
" " " Job Cory	600 00		
	$636 81)		
Amounts over			45,082 63
Dec. 5. Jane Easton, obligations passed to, Exhibit No. 12			2,706 35
(Balance paid by F. C. Easton, $2,293 65)			
1872. May 18. Job Cory, obligations passed to, Exhibit No. 16			12,043 28
(Balance paid by Job Cory, $345 29)			
1878. Jan. 12. T. Kays, paid to, in settlement of his account, Exhibit No. 72:			
D. Cory vs. Levi Morris, and others—			
Services	$20 00		
Costs	25 56		
Execution fees	9 82		
	55 38	55 38	
D. Cory vs. William McDeed—			
Services	25 00		
Costs	87 03		
	112 03	112 03	

D. Cory vs. J. W. Longcor—			
Services.....			
Costs.....	106 47		
Interest on costs.....	2 73		
Execution fees.....	82 75		
Disbursements.....	10 80		
	202 75	202 75	
Amounts over.....	.....	370 16	59,832 26
D. Cory vs. E. Depue—Costs....		35 08	
D. Cory vs. T. Southard—Costs..		84 43	
D. Cory vs. J. W. Van Blarcom, three suits—			
Services.	20 00		
Costs.....	118 02		
Disbursements.....	3 54		
	141 56	141 56	
D. Cory vs. E. Temple—Costs...		32 60	
D. Cory vs. Uz Vanauken—Costs		38 99	
Cory's Executors vs. Temple—			
Services.....		5 00	
Cory's Executors vs. A. Roof—			
Services.....	180 00		
Costs.....	123 40		
Disbursements.....	33 41		
	336 81	336 81	
Amounts over.....	.....	1,044 63	59,832 26
Cory's Executors vs. Puder and Lantz—			
Services.	15 00		
Costs.....	45 02		
Disbursements.....	4 00		
	64 02	64 02	
A. Roof vs. D. Cory, and others—			
Services.....	295 00		
Costs	149 01		
Disbursements.....	115 56		
	559 57	559 57	

Trustees of the Cory Universalist Society vs. Cory's Executors—			
Services	645 00		
Costs	79 52		
Disbursements	89 23		
	813 75	813 75	
Cory's Executors vs. Snyder's Administrators—Services		80 00	
Scott vs. Hughes, Cory's Executors, and others—Services		20 00	
Cory's Executors vs. J. W. Ingersoll—			
Services	95 00		
Costs	118 73		
Disbursements and execution fees	112 92		
	326 65	326 65	
Amounts over		2,908 62	59,832 26
Cory's Executors vs. Blanchard—			
Services	60 00		
Costs	46 05		
Disbursements	12 50		
	118 55	118 55	
Cory's Executors vs. W. H. Roe—			
Services	30 00		
Costs	19 73		
	49 73	49 73	
General services	257 50		
Disbursements	15 55		
	273 05	273 05	
Cash paid to Executors, or some one of them, or by their orders, viz:			
Job Cory, March 8, 1871		1,000 00	
F. C. Easton, August 31, 1871		2,000 00	
F. C. Easton, Nov. 15, 1871		~~1,100 00~~ 1200 00	
Rogers & Kays, Feb. 17, 1872		13 09	
A. J. Rogers, Feb. 17, 1872		522 59	
C. Roe, interest, J. W. Ingersoll farm, prior mortgage, July 28, 1876		259 98	

Insurance, Nov. 21, 1874.....	7 50	
Frank Roe, on legacy, April 21, 1877...	~~1,000 00~~	
D. F. Lyon, tax, August 27, 1877.....	80 64	
Insurance, Dec. 31, 1877..... ..	7 50	
Making amount of T. Kays' account,..	10,241 25	10,241 25
Amounts over.....		70,073 51

1878. May 1. Thomas Kays, paid to, in settlement of his account, Exhibit No. 73, to wit:

The Trustees of the Cory Universalist Society vs. Cory's Executors—		
Services.....	670 00	
Disbursements.....	245 12	
	915 12	915 12
Payment of legacy to Trustees of the Cory Universalist Society to A. Q. Keasbey, Exhibit 184,	500 00	
" " " " " 185,	1,000 00	
" " " " " 186,	1,500 00	
	3,000 00	3,000 00
Cory's Executors vs. The Trustees of the Cory Universalist Society, on appeal—		
Services.....	50 00	
Disbursements.....	9 06	
Deposited in Court of Chancery, on appeal.....	100 00	
	159 06	159 06
Cory's Executors vs. The Trustees of the Cory Universalist Society, and others—		
Services.....		100 00
Cory's Executor's vs. Snyder's Administraators—		
Paid C. J. Roe, attorney, services and costs.....		124 55
Cory's Executors vs. Blanchard—		
Defendant's costs.....		31 82
Amounts over.....		4,330 55 70,073 51

A. Roof, services in settling claim and getting new bond and mortgage, and collecting same.....		20 00	
Services, J. W. Ingersoll farm, in sale of....		20 00	
Henry Lozier, bond and mortgage, services,		5 00	
Salmon Van Deren, note, services.....		20 00	
Taxes, Andover township, Roof, bond and mortgage.....		9 37	
Making the amount of T. Kays' account..		4,404 92	4,404 92
			74,478 43
1880. Jan. 17. T. Kays, paid to, in settlement of his account, Exhibit No. 120:			
Cory's Executors vs. The Trustees of the Cory Universalist Society—			
Services.....	442 50		
Costs.....	299 43		
Disbursements.....	11 45		
	753 38	753 38	
Amounts over.....		753 38	74,478 43
Cory's Executors vs. The Trustees of the Cory Universalist Society, on appeal—			
Services.....	250 00		
Costs.....	~~82 60~~ 32 60		
Disbursements.....	61 70		
	344 30	344 30	
Cory's Executors ads. The Trustees of the Cory Universalist Society—			
Services.....	142 50		
Costs, (additional).....	212 70		
Disbursements.....	4 45		
	359 65	359 65	
Cory's Executors vs. Blanchard— Witness fees to Lord.....		2 00	
Cornelia Brown, bond and mortgage, services collecting.....		30 72	

	Cash paid Job Cory.....	12 25		
	" " " "	15 50		
	" " " "	17 03		
	" " " "	17 70		
	Taxes.....	122 14		
		184 62	184 62	
	Making amount of said account,		1,674 67	1,674 67
				76,153 10
1871.	Nov. 10. C. V. Cory, payment on his legacy, accrued interest, Exhibit 99.....	125 99		
	Error, p. 39, C. V. Cory.....	3 64		
		129 63		
	Less error.....	25 36		
		104 27		104 27
1880.	Feb. 21. Frank C. Easton, of Thomas Kays, errors in his accounts.....			139 71
	Payments to Feb. 21, 1880.....			$76,397 08

PAYMENTS BY FRANK C. EASTON.

1870.	Nov. 26. Job Cory—(C. V. Cory).....			$500 00
	Nov. 27. " " " " "			500 00
	" " B. Bradley.....			12 50
	" " J. H. Timbrel.....			6 51
	" " Z. H. Goble.....			10 00
	" " J. W. Cooper.....			40 00
	Nov. 29. Recording mortgage.....	$5 25		
	Clerk's certificate.....	55		
	Surrogate's "	1 10		
		$6 90		6 90
1871.	March 25. Paid for acknowledgment of deed.....			50
	March 28. Postage and paper.....			1 00
	March 30. E. Lyon, note and interest.....			214 50
	March 31. M. M. Drake, loan.....			738 38
	April 3. John Decker, loan.....			2 100 00
	April 27. W. W. Woodward.....			7 75
	April 27. C. S. Davidson, tombstone.....			130 00
	April 29. N. J. Herald.....			1 25
	April 29. T. Kays, loan.....			2 000 00
	June 7. Christian Leader.....			3 00
	July 17. Kays & Titman.....			1 90

1871.	July 17.	J. L. Decker	6 77
	July 20.	William Earl	2 00
	August 15.	E. Kincade, note and interest	466 50
	August 16.	J. Morrow	99 00
	August 16.	Martha Morrow, legacy	1,969 22
	August 26.	Thomas D. Cory, legacy	36 81
	Oct. 23.	Job Cory, co-executor	500 00
	Oct. 27.	Mary O. Easton	20 00
	Nov. 1.	" " "	500 90
	Nov. 10.	Charles V. Cory	1 587 38
	" "	Protest fees	1 83
	" "	Cash, expenses	15 00
	" "	C. V. Cory, on legacy—(To Job Cory)	308 35
		Taxes, 1871	722 50
		Commissions, share	865 00
		Payments up to Nov. 15, 1871	13,374 55
1871.	Dec. 5.	Jane Easton, on legacy, viz: Cash, proceeds of J. W. Longcor's bond and mortgage, principal, interest and costs... $1,475 08	
		Cash	818 57
		$2,293 65	2,293 65
	Dec. 5.	Lottie B. Boss	1,000 00
1872.	Feb. 5.	Zopher H. Cory	1,011 66
	Feb 14.	Stamp on deed	2 00
	Feb. 19.	Samuel Ellett	6 50
	March 27.	Samuel L. Cory, legacy	1,021 70
	May 17.	Job Cory	250 00
	May 18.	do.	50 00
	May 19.	do.	70 00
	May 29.	do.	70 00
1873.	Feb. 22.	Taxes	216 82
	April 1.	Expenses to George W. Greer	50
	April 11.	George Roe, legacy	4,378 00
	Dec. 16.	Taxes	239 20
1875.	Jan. 14.	Canceling mortgage	25
	March 2.	Taxes	179 93
	March 2.	1 cow, J. W. Ingersoll farm	70 00
	Nov. 12.	Taxes	152 25
1876.	April 1.	C. Roe, interest	575 83
1877.	March 21.	Frank Roe, on legacy	723 00
	April 1.	Tax, Cornelia Brown, bond and mortgage	9 96

1877.	Aug. 29.	Taxes	93 54
	Dec. 15.	Tax	64 80
1878.	Jan. 12.	Cash, expenses	20 00
		Making payments to January 12, 1878	25,874 14
1878.	May 1.	Commissions, share	75 00
	March 18.	Cash, expenses to Newton	60
	March 28.	Cash, postage stamps, and paid for acknowledgment of deed to O. Northrop	59
	May 1.	Paid tax on Cornelia Brown's bond and mortgage,	10 35
		Making payments to May 1, 1878	25 960 08
1873.	April 11.	George Roe, discount on Couse's note	18 00
1880.	Jan. 30.	Tax, 1879, Exhibit No. 169	76 83
	Jan. 16.	J. N. Clark, expenses, Exhibit No. 170	1 00
	Feb. 6.	H. M. Ward, Exhibit No. 171	5 45
		Making payments to February 21, 1880	$26.061 96

PAYMENTS BY JOB CORY.

1870.	Dec. 6.	Charles V Cory, on legacy		$1,000 00
	Dec. 7.	" " " " "		1,000 00
	Dec. 27.	Tax		161 43
	Dec. 22	Bradbury, Church salary		37 50
	April 1.	T. Hoxey, record, search		15 00
	April 1.	Expenses to Paterson		10 00
	April 8.	Mrs. Sarah Van Blarcom, on assignment of J. W. Van Blarcom bond and mortgage, principal, interest and costs		404 08
	Sept. 11.	Protest fees, Crawford note		1 85
	Dec. 23.	Thomas D. Cory on legacy, advanced		600 00
	Dec. 26.	E. Lyon, interest		14 50
1871.	Nov. 15.	Account against testator	$20 00	
		Interest	4 20	
			$24 20	24 20
				5 00
	Nov. 15.	Cash, expenses		565 00
		Commissions, share of		
		Making payments to November 15, 1871		3,838 56
1871.	Dec. 5.	Retained to invest and pay legacy to his son Francis, paid January 24, 1872		500 00
	Dec. 5.	Do. son William, paid August 14, 1875		500 00
1872.	Feb. 12	Frank C. Easton		200 00
	May 18.	Cash to self, on legacy		345 29

1872. Jan. 24.	Francis Cory, interest on legacy			4 67
1874. March 10.	Charles V. Cory, loaned to			600 00
1875. Aug. 14.	William Cory, interest on legacy			129 11
	Cost of new barn on J. W. Ingersoll farm :			
July 1.	Joseph S. Bird	$16 00		
July 13.	Job Woodruff	2 80		
July 14.	James A. Edsall	25 32		
Aug. 4.	Decker and Hardin	192 70		
Aug. 4.	Edward Lord	161 00		
Aug. 4.	Culver and Huston	9 00		
Aug. 4.	E. M Myers	4 49		
	Amounts over	411 31		6,117 63
Aug. 4.	Ryerson & Kincella	43 63		
Aug. 5.	O. S. Bowman	16 80		
Aug. 6.	Ogden Van Sickle	265 00		
Aug. 15.	Josiah Williams	132 72		
Oct. 1.	Belden Lord	25 00		
Oct. 15.	W. L. Cory	72 00		
Dec. 22.	David Munroe	70 91		
	Francis M. Cory	15 00		
	Albert Bush	10 80		
	Lime of Crawford, P. Dennis, and Mains	11 80		
	Job Woodruff, nails	14 50		
	Powder and shingles	4 00		
	Hire of scraper	2 00		
	Blacksmithing, repairs of hinges	2 50		
	Charles J. Roe	38 39		
	(30 days by Job Cory, $30.)	1,136 36	1,136 36	
	Amounts over			7,253 99
1875. March 2.	Cow, J. W. Ingersoll farm			70 00
1878. Jan. 11.	Cash, expenses			10 00
	Making			7 333 99
	Payments on account of J. W. Ingersoll farm :			
1875. April.	Tax, 1874	17 50		
	2 bushels clover seed	13 00		
	2 " timothy seed	7 00		
Dec. 20.	Tax on farm	64 80		
1876. April 1.	2 bushels timothy seed	7 00		
Sept. 1.	2 " " "	7 00		

1876.	Dec.	Tax on farm, (road tax worked out by tenant)	51 40	
1877.	April 21.	C. Roe, interest on prior mortgage,	259 98	
		Tax, (road tax worked out by tenant)	66 86	
			494 54	494 54
		Amounts over		7,828 58
1878.	March 26.	Paid T. Kays by Roe's check, for 2 cows		75 00
	April 29.	Paid T. Kays to pay on decree		993 58
	May 1.	Commissions, share		55 00
1876.	Dec. 20.	Tax, estate		86 00
		(This item not in bill, $86.00.)		
		Making payments to May 1, 1878		9,038 11
1880.	Feb. 6.	H. M. Ward, cash expenses, Exhibit 172		8 50
		Making payments to February 21, 1880		$9,046 61

PAYMENTS BY GEORGE B. BEATTY.

1870.	Nov. 23.	C. Roe, Surrogate, stamp	$60 00
1871.	Jan. 4.	C. Roe, Court and Surrogate's fees	35 80
	March 6.	T. G. Bonnell	5 40
	April 10.	James L. Munson, co-executor	500 00
		Job Cory, co-executor	325 00
	April 15.	Moses Woodruff	10 00
	July 24.	John L. White's account	1 18
	Oct. 18.	J. P. Youmans	7 00
	Oct. 24.	John L. White	15 50
	Nov. 10.	J. H. Shuman's bill, paid in part by Riker and Shuman's note, for which Beatty is charged	160 50
	Nov. 15.	Cash, expenses	10 00
		Commissions, his share	406 42
		C. Roe, Court and Surrogate's fees	43 00
		J. B. Titman, acknowledging deed	50
		Making payments to November 15, 1871	1,580 30
1871.	Dec. 5.	Martha J. Easton, legacy	500 00
1872	July 5.	John I. Riker	26 84
1874.	Dec. 20.	Jacob N. Morris, tax	47 52

1875.	April 9.	Decker and Hardin	12 39
	Sept. 23.	Thomas G. Bonnell	2 00
	Aug. 14.	Dr. J. B. Boss, physician's bill paid by his note,	45 50
1875.	April 10.	2 cows for the J. W. Ingersoll farm	120 00
	Sept.	Expenses to Newton in Blanchard suit	6 80
1878.	Jan. 11.	Cash, expenses	10 00
		Making payments to January 12, 1878	2,351 35
1878.	May 1.	Commissions, share	37 91
		Making payments to February 21, 1880	$2,389 26

PAYMENTS BY JAMES L. MUNSON.

1871.	Nov. 15.	Commissions, his share	$406 41
		Cash, expenses	5 00
		Making payments to November 15, 1871	411 41
1878.	Jan. 12.	Cash, expenses	5 00
		Commissions, his share	37 19
		Making payments to February 21, 1880	$453 60

Balance Sheet, February 21, 1880.

RECEIPTS.	Whole Receipts.	Interest Inventoried and Received.	Interest Received.
By all the Executors jointly.....	$76,397 08	$2,490 51	$7,304 29
" Frank C. Easton.....	30,682 39	1,439 65	6,229 25
" Job Cory.....	14,302 93	652 44	1,554 05
" George B. Beatty.....	2,671 92	386 84	957 72
" James L. Munson.....	500 00		
	$124,554 32	$4,969 44	$16,045 31
Interest inventoried but not received...		1,065 79	
Amount of interest inventoried...		$6,035 23	

PAYMENTS.			
By all the Executors jointly.....			$76,397 08
" Frank C. Easton.....			26,061 96
" Job Cory.....			9,046 61
" George B. Beatty.....			2,389 26
" James L. Munson.....			453 60
			114,348 51
Balance in hand.....			10,205 81
			$124,554 32
Balance in hand as above, namely:			
Executors jointly, in hands of, balance—			
Frank C. Easton, " " " "			$4,620 43
Job Cory, " " " "			5,256 32
George B. Beatty, " " " "			282 66
James L. Munson, " " " "			46 40
			$10,205 81
Add available obligations—T. Kays' note, Jan. 17, 1880—			
Principal.....	$969 00		
Interest to February 21, 1880.....	5 33		
	$974 33		974 33
Available Assets February 21, 1880,			$11,180 14

Add amount due from F. C. Easton, charge in will, due and payable August 6, 1881—		
Principal.....	$3,000 00	
Interest from August 6, 1876, to February 21, 1880—3 years, 5 months and 15 days.	726 25	
	$3,726 25	3,726 25
Balance of Assets due and not due February 21, 1880.....		$14,906 39

The Executors still owe me for services and disbursements since January 17th, 1880.

H. C. Pitney, services, $75, and expenses taking evidence and printing and reporters' fees, which I estimate at $1,200.

BALANCE SHEET.

LIABILITIES:

Legacies to pay February 21, 1880, principal and interest, viz:		
Frank Roe, balance.....	$4,466 29	
Mattie C. Roe, "	6,338 77	
Katy Roe, "	1,584 68	
Eugene Cory, "	792 34	
Trustees of the Cory Universalist Society....	16,016 33	
	$29,198 41	$29,198 41
Costs and expenses in closing estate, estimated...		1,200 00
		$30,398 41

ASSETS:

Balance as above.....	$14,906 39
Deficiency February 21, 1880.....	15,492 02
	$30,398 41

I have also prepared a statement of the condition of said estate on the 15th day of November, 1871, and a balance sheet as of that date, and continued said sheet to date.

NOVEMBER 15, 1871.

The following is a statement of the amount and condition of said estate on the 15th day of November, 1871, made up from the evidence and exhibits in the case, showing the errors and omissions in said account as stated by Charles Roe, Surrogate, and the amount of assets in the hands of the executors, or some one of them, in cash and obligations, and in the hands of Thomas Kays, their attorney; and the payments made by them, or by some of them, or by their orders. The debit side is made up by charging the amount of the inventory and the receipts by the executors, or either of them, or their attorney, over and above the inventory.

I have adopted the same system used by the Surrogate, in order more fully to show the errors and omissions in the account stated by him. The system adopted charges the executors with the whole inventory and all receipts above the inventory, and with all receipts not included in the inventory. The principal sums are charged to them in the inventory—here, only interest received above the amount of interest inventoried when the principal sum was inventoried.

DEBIT.

To amount of inventory.....		$108,111 93
Interest accrued on notes, bonds and mortgages, since inventory, and on cash transferred to Martha Morrow, per Exhibit No. 8.....		1,006 05
Error in old account, $248.42, viz:		
Old account.....	$1,254 87	
Actual.....	1,006 05	
Error, too much.....	248 42	
Interest accrued since inventory on notes, bonds and mortgages, and on cash transferred to Thomas D. Cory, per Exhibit No. 9.....		1,598 67
Error in old account, $170.10, viz:		
Actual.....	1,598 67	
Old account.....	1,428 57	
Error, not enough.....	170 10	

Error, Asa Carr, bond and mortgage, $1,000. The $3,000 bond and mortgage, on which the Executors received the money, is another obligation, not the one in the inventory. The one in the inventory never came to the Executors' hands; it was collected by Thomas Kays in the testator's life-time, and a new loan of $3,000 made to Asa Carr and others. Exhibits No. 64 and 66. Error, too much, $1,000.		
Amount over.....		$110,716 64
There is an error in the item in the old account, "Accumulated Interest on bonds, notes, &c., $2,635 01." This ought not to have been charged to the Executors, except so much as received, viz:		
Old account.....	2,635 01	
Actual.....	765 29	
Error, too much.....	1,869 72	
Error in item, "Interest received by Frank C. Easton over appraisement, $726.50."		
Actually, and on obligations not inventoried.....	969 80	
Old account.....	726 50	
Error, not enough.....	243 30	
Error in item, "Interest received by George B. Beatty over appraisement, $384.04."		
Old account.....	384 04	
Actually, and on obligations not inventoried.....	306 66	
Error, too much.....	77 38	
Error, Job Cory had received interest over inventory.....	380 55	
Old account.....		
Error, not enough.....	380 55	
Amount over.....		110,716 64

Error, by Executors, jointly, interest on inventory, including obligations not inventoried	220 14	
Old account		
Error, not enough	220 14	
RECEIPTS.		
George B. Beatty, on sale of wood lot, not inventoried		103 50
Frank C. Easton, of C. St. John, not inventoried		598 69
Do. of J. S. Johnson, do.		738 38
Do. of James H. Bowman, do.		450 00
Judgment in N. J. Supreme Court, D. Cory vs. E. W. Temple, T. Kays, attorney, on note of $2,000; judgment Sept. 24, 1870, in the life-time of the testator; not inventoried—		
Damages	2,231 06	
Costs	32 60	
Interest on judgment	24 58	
Error, not in old account	2,288 24	2,288 24
Amount of claim, bond and mortgage, by J. W. Van Blarcom, for principal sum of $500; in T. Kays' hands and being foreclosed at death of the testator; not inventoried, viz:		
Decree due complainant	580 79	
Interest	14 68	
Costs	67 29	
Interest on costs	1 20	
Error, not in old account	663 96	663 96
Amount over		115,559 41
Frank C. Easton, of B. Williams, April 1, 1871—		
3 cows	120 00	
Interest	8 40	
(Not inventoried.)		
Error, not in old account	128 40	128 40

Interest charged Charles V. Cory on cash advanced on his legacy.....		104 67
Error, not in old account, Exhibit 99.		
Interest and costs on certain costs in T. Kays' hands at death of the testator, in his account and unsettled Nov. 15, 1871, viz: Exhibit 72.		
D. Cory vs. Southard—		
Interest collected.....	28 43	
Inventoried...	47 83	
Deficiency.....	19 35	
Costs.....		84 43
Error, $84 43.		
D. Cory vs. W. McDeed—		
Interest received.....	533 38	
Inventoried....	399 00	
Difference.....	134 38	134 38
Costs of suit.....		87 03
Error not in old account, $134 38		
87 03		
$221 41		
D. Cory vs. Levi Morris, and others—		
Judgment for but $466 00.		
Interest on judgment.....	19 90	
Costs, execution fees.....	9 82	
	29 72	29 72
Amount over...		116,127 64
Error in old account, $63.00 and $29.72.		
D. Cory vs. E. Depue—		
Interest inventoried.....	24 27	
" received.....	20 28	
Deficiency.....	3 99	
Costs.....		35 08
Error, $35 08		
" 3 99		

D. Cory vs. Uz Van Auken—

Interest received	43 92	
" inventoried	17 50	
	26 42	26 42
Costs of suit		38 99

Error, $26 42
" 38 99

FRANK C. EASTON.

Interest received by, over inventory :

Nov. 2, 1870. H. Kinney, note—		
Interest received	45	
" inventoried	11	
Difference	34	34
March 25, 1871. C. Sandford, note—		
Received	7 00	
Inventoried		
Difference	7 00	7 00
Amount over		116,235 47
March 30, 1871. M. Sandford, bond and mortgage—		
Received	87 50	
Inventoried	51 04	
Difference	36 46	36 46
March 31, 1871. Peter Longcor, bond and mortgage—		
Received	70 00	
Inventoried	40 83	
Difference	29 17	29 17
March 31. Henry Whitaker, bond and mortgage-		
Inventoried	122 50	
Received	70 00	
Deficiency	52 50	

Error, $52 50.

April 1, 1871. Jacob Shimer, bond and mortgage—		
Received	140 00	
Inventoried	81 61	
Difference	58 39	58 39
April 4, 1871. J. & M. Van Kirk, bond and mortgage—		
Received	70 00	
Inventoried	40 83	
Difference	29 17	29 17
April 4, 1871. D. Keef, bond and mortgage—		
Received	105 00	
Inventoried	61 25	
Difference	43 75	43 75
Amount over		116,432 41
April 5, 1871. L. D. Rosencrans, bond and mortgage—		
Received	140 00	
Inventoried	81 66	
Difference	58 34	58 34
April 15, 1871. Joseph Bonter, bond and mortgage—		
Received	42 00	
Inventoried	22 75	
Difference	19 25	19 25
April 21, 1871. B. Williams, bond and mortgage—		
Received	401 08	
Of this, principal	172 00	
Interest	229 08	
Really due at inventory	164 11	
Difference	64 97	64 97
April 22, 1871. H. R. Ford, bond and mortgage—		
Received	158 22	
Inventoried	83 41	
Difference	74 81	74 81

May 22, 1871. S. B. Sprigg, note—		
Received	35 00	
Inventoried		
Difference	35 00	35 00
May 22, 1871. T. Gray, bond and mortgage—		
Received	70 00	
Inventoried	40 83	
Difference	29 17	29 17
Amount over		116,713 95
May 25, 1871. J. J. Utter, bond and mortgage—		
Received	70 00	
Inventoried	40 83	
Difference	29 17	29 17
May 21, 1871. Asa Carr, bond and mortgage—		
Received	210 00	
Inventoried		
Difference	210 00	210 00
July 3, 1871. J. A. & J. J. Coss, notes—		
Received	124 89	
Inventoried	72 83	
Difference	52 06	52 06
July 7, 1871. William Frick, bond and mortgage—		
Received	30 45	
Inventoried	10 50	
Difference	19 95	19 95
August 9, 1871. James Iliff, note--		
Received	84 00	
Inventoried	49 00	
Difference	35 00	35 00
August 9, 1871. S. Van Deren, note—		
Received	81 01	
Inventoried	47 25	
Difference	33 76	33 76

August 9, 1871. S. Van Deren, note—		
Received	42 00	
Inventoried	21 00	
Difference	21 00	21 00
Sept. 29, 1871. J. & M. Van Kirk, bond and mortgage—		
Received	11 66	11 66
Amount of Interest inventoried, received.		
Amount over		117,126 55
June 5, 1871. J. W. Longcor, bond and mortgage—		
Received	135 86	
Inventoried	127 45	
Difference	8 41	8 41
Nov. 10, 1871. Cornelia Brown, bond and mortgage—		
Received	250 00	
Of this, principal	187 03	
Interest	62 97	62 97
Interest inventoried on this obligation received by George B. Beatty, April 3, 1871, in his account.		

JOB CORY.

Interest received by, over inventory:

Dec. 11. 1870. Jonas and Vigal H. Crisman, note—		
Received	79 62	
Inventoried	73 50	
Difference	6 12	6 12
Jan. 14, 1871. Jesse Dennis, and others, note—		
Received	70 00	
Inventoried	56 39	
Difference	13 61	13 61
March 1, 1871. W. Williams, note—		
Received	38 00	
Inventoried	18 55	
Difference	19 45	19 45

June 14, 1871. J. L. Allen's bond and mortgage—		
Received	270 00	
Inventoried	182 50	
Difference	87 50	87 50
Amount over		117,324 61
June 12th, 1871. Jacob Couse, 3 notes—		
Received	210 00	
Inventoried	139 98	
Difference	70 02	70 02
July 1, 1871. Asa Carr, bond and mortgage—		
Received	18 66	
Inventoried		
Difference	18 66	18 66
March 25, 1871. Owen Hughes, bond and mortgage—		
Received	78 75	
Inventoried	59 06	
Difference	19 69	19 69
July 29, 1871. S. B. Sprigg, and others, note—		
Received	1 18	
Inventoried		
Difference	1 18	1 18
June 12, 1871. Jacob Couse, 2 notes—		
Received	140 00	
Inventoried	52 46	
Difference	87 54	87 54
Sept. 11, 1871. John Canfield, note—		
Received	126 82	
Inventoried	70 00	
Difference	56 82	56 82
Protest fees on same		1 85

GEORGE B. BEATTY.

Interest received by, over inventory:

March 4, 1871. M. Goble, bond and mortgage—		
Received	124 22	
Inventoried	85 75	
Difference	38 47	38 47
Amount over		117,618 84
March 31, 1871. Isaac Mattison, note—		
Received	70 00	
Inventoried	40 83	
Difference	29 17	29 17
April 3, 1871. Cornelia Brown, bond and mortgage—		
Received	175 00	
Of this, principal	58 02	
Interest received	116 98	
Inventoried	49 47	
Difference	67 51	67 51
April 4, 1871. J. W. Ingersoll, bond and mortgage—		
Received	280 00	
Inventoried	152 00	
Difference	128 00	128 00
April 8, 1871. George Lantz, bond and mortgage—		
Received	93 00	
Inventoried	51 13	
Difference	41 87	41 87
Nov. 17, 1871. J. H. Riker and J. H. Shuman, note—		
Received	9 30	
Inventoried	7 66	
Difference	1 64	1 64

OTHER RECEIPTS OVER THE INVENTORY, NOVEMBER 15, 1871.

July 1, 1871. Job Cory, received principal on Asa Carr, and others, bond and mortgage; not inventoried..... 3,000 00
Error in account, $3,000.

December 20, 1870. Job Cory, received of Thomas Kays, check, balance in his hands, for settlement..... 54 45
Error, $54 45.

June 5, 1871. Received by F. C. Easton, costs in the foreclosure suit, D. Cory vs. J. W. Longcor..... 106 47
Do. Execution fees..... 82 75

Receipts to November 15, 1871..... $121,128 70

Other errors in old account, to wit:
On note in D. Woodruff's hands, $100.

CREDIT.

Amount of personal property bequeathed to Martha Cory, widow of testator...		$2,196 51
Do. Household goods.....		492 15
Error in inventory of H. Whitaker's bond and mortgage; appraised, principal $3,000 and interest $122 50, on which was an endorsement of $2,000—		
Error on principal..... ..	$2,000 00	
" " interest.	52 50	
Together.....	2,052 50	2,052 50
Error in old account, $29 17.		
Error in inventory on Mahlon Goble's bond and mortgage—		
Principal.....	325 48	
Interest.....	13 27	
Together.....	338 75	338 75
Error in old account, $13 27.		
Error in inventory on H. Clark's bond and mortgage; endorsement $200, at the date thereof overlooked.....		200 00
UNCOLLECTED NOTES.		
November 15, 1871.		
J. W. Longcor, inventoried at.....	542 38	
A. Ackerson, inventoried at.....	171 21	
J. B. Boss, 4 notes.....	1,271 08	
William and Joseph Frick, 2 notes.....	83 22	
W. Duffy, inventoried.....	268 80	
T. Riker, inventoried.....	27 81	
I. Martin and M. Decker.....	16 36	
J. B. Cory.....	4 62	
Puder & Lantz.....	455 25	
W. Duffy, inventoried twice..... ..	268 80	
S. Chidester.....	7 29	
C. Galligar.....	28 99	
Making.....	3,145 81	3,145 81
Error in old account, Chidester and Galligar, Notes, $36 28.		
Amount over.....		8,425 72

The following items in the inventory never came to the hands of the Executors, or either of them, viz:		
Money in T. Kays' hands to loan, per receipt	2,000 00	
Interest	43 76	
Money in T. Kays' hands to loan, per his receipt	750 00	
Interest	8 75	
W. Snyder and others' note	1,157 30	
Interest	85 23	
G. Post, bond and mortgage	1,000 00	
Interest	192 00	
Asa Carr, bond and mortgage	2,000 00	
Interest	134 09	
Making	7,371 13	7,371 13
Error in old account, $7,371 13.		

FRANK C. EASTON, payments by—

March 31, 1871.	E. Lyon	214 50	
Nov. 1, 1870.	B. Bradbury	12 50	
Nov. 20, "	J. Timbrell	6 51	
Nov. 22, "	Z. H. Goble	10 00	
Nov. 22, "	J. M. Cooper	40 00	
March 25, 1871.	Acknowledging deed	50	
March 25, "	Postage and paper	1 00	
April 27, "	W. W. Woodward	7 75	
April 25, "	C. S. Davidson	130 00	
April 29, "	T. G. Bonnell	1 25	
June 7, "	A. A. Thayer	3 00	
July 17, "	Kays and Titman	1 90	
July 17, "	J. L. Decker	6 77	
July 20, "	William Earl	2 00	
Aug. 15, "	E. Kincade	466 50	
Aug. 16, "	R. Morrow	99 00	
Aug. 16, "	T. Morford, protest fees	1 83	
Nov. 29, 1870.	Recording mortgage	6 90	
	Amounts over	1,011 91	15,796 85
Oct. 21, 1870.	Mary C. Easton	20 00	
	Cash expenses	15 00	
Nov. 10, "	I. Goble, tax	722 50	
		1,769 41	1,769 41

	By Job Cory.		
Sept. 11, 1870.	Protest fees, J. Canfield..	1 85	
Dec. 22, "	Paid tax.....	161 43	
Dec. 26, "	Mrs. Lyon	14 50	
April 1, 1871.	Clerk, Passaic Co., search,	15 00	
April 1, "	Expenses to Paterson....	10 00	
April 20, "	Retained his acc't against deceased.....	24 20	
June 9, 1871.	B. Bradbury.....	37 50	
	Cash expenses.....	5 00	
	Making.....	269 48	269 48
	By George B. Beatty.		
Nov. 10, 1871.	J. H. Shuman.....	160 00	
	Error in old account, $5 50.		
Oct. 26, 1871.	J. White.....	15 50	
Nov. 23, 1870.	Stamps on will.....	60 00	
Jan. 4, 1871.	C. Roe, Court and Surrogate's costs.....	35 80	
	(Error in old account, paid taxes by Beatty, $161 40; same item twice.)		
March 6, 1871.	T. G. Bonnell.....	5 40	
April 15, 1871.	Moses Woodruff.....	10 00	
	J. B. Titman.....	50	
Oct. 18, 1871.	J. B. Youmans.....	7 00	
July 24, 1871.	John L. White.....	1 18	
	Cash expenses.....	10 00	
	Amounts over.....	305 88	17,835 74
Nov. 15, 1871.	C. Roe, Surrogate.....	40 00	
	" " "	3 00	
	Making.....	348 88	348 88
	By James L. Munson.....	5 00	5 00
	By all of the Executors.		
	Deficiency on note, Levi Morris and others, principal.....	134 00	134 00
	Error in old account, $134 00.		
	Services, costs and disbursements due to T. Kays, attorney, in following suits:		
April 15, 1871.	D. Cory vs. Levi Morris—		
	Services.....	20 00	
	Costs.....	25 56	
	Disbursements.....	9 82	
	Making.....	55 38	55 38

Dec. 26, 1870. D. Cory vs. Wm. McDeed—			
Services	25 00		
Costs	87 03		
Making	112 03	112 03	
Jan. 30, 1870. D. Cory vs. J. W. Longcor—			
Costs	106 47		
Disbursements	2 73		
Execution fees	82 75		
Making	191 95	191 95	
April 16, 1871. D. Cory vs. E. Depue—			
Costs		35 08	
April 28, 1871. D. Cory vs. Timothy Southard—Costs		84 43	
D. Cory vs. J. W. Van Blarcom, 3 suits—			
Jan. 17, 1871. Costs	67 29		
April 28, 1871. Services	20 00		
Costs	17 34		
Interest on costs	1 20		
Aug. 16, 1871. Costs	33 39		
Making	141 56	141 56	
Amounts over		620 43	18,323 62
D. Cory vs. E. W. Temple—			
March 3, 1871. Costs		32 60	
D. Cory vs. Uz Vanauken—			
Aug. 16, 1871. Costs		38 99	
D. Cory ads. Roof—			
Aug. 16, 1871. Costs	37 04		
Services	25 00		
Making	62 04	62 04	
T. Kays, charges generally—			
Nov. 21, 1870. Disbursements	4 40		
Aug. 16, 1871. Services	25 00		
	29 40	29 40	
		783 46	783 46
Making			

Error in old account, $783 46.

April 1, 1871. Paid Sarah Van Blarcom by Job Cory in purchase of J. W. Van Blarcom bond and mortgage, principal, interest and costs.....			404 08
Error in old account, $404 08.			
INVESTMENTS.			
March 31, 1871. Loaned M. M. Drake, by Frank C. Easton.....	738 38		
April 3, 1871. Loaned John Decker, by Frank C. Easton.....	2,100 00		
April 29, 1871. T. Kays, note by Frank C. Easton.....	2,000 00		
Making.....	4,838 38		4,838 38
Error in old account, $4,838 38.			
Amount over.....			24,349 54
DEFICIENCY of interest on following claims, not in old account:			
D. Cory vs. Southard—			
Inventoried.....	47 83		
Received.....	28 48		
Deficiency.....	19 35	19 35	
D. Cory vs. Levi Morris—			
Inventoried.....	63 00		
Received.....			
Deficiency.....	63 00	63 00	
D. Cory vs. E. Depue—			
Inventoried.....	24 27		
Received.....	20 28		
Deficiency.....	3 99	3 99	
Making.....		86 34	86 34
Error in old account, $86 34.			
PAYMENT OF LEGACIES.			
April 16, 1871. Martha Morrow, obligations, principal and interest.....	18,001 56		
Interest charged on cash.....	29 22		
Cash, by Frank C. Easton.....	1,969 22		
Making.....	20,000 00	20,000 00	

April 16, 1871. Thomas D. Cory, obligations, principal and interest	24,328 19		
Interest charged on cash	35 00		
Cash by Frank C. Easton	36 81		
" " Job Cory, advanced	600 00		
Making	25,000 00	25,000 00	
Amounts over		45,000 00	24,435 88
Nov. 1, 1871. Mary C. Easton, by Frank C. Easton		500 00	
Nov. 10, 1871. C. V. Cory—			
By Job Cory, Dec. 6, 1870	1,000 00		
" " " " 7, "	1,000 00		
" Frank C. Easton, Nov. 10, 1871	1,587 38		
" " " " " " "	308 35		
Interest on cash advanced	104 27		
Making	4,000 00	4,000 00	
Amount of legacies paid		49,500 00	49,500 00
Error in inventory as to Benjamin Williams' bond and mortgage			946 39
Error in old account, $946 39.			
Making all payments			74,882 27
Commissions on $111,631 57			2,413 63
Making payments Nov. 15, 1871			77,295 90
Other errors in old account, to wit:			
April 21, 1870. Cash paid B. Williams on note and interest, per receipt	886 92		
Allowance for interest paid on bond and appraisement	80 00		
Commissions	31 60		
Paid A. J. Rogers' account, per receipt	418 58		
Balance in accountants' hands, Nov. 15, 1871, or some one of them, consisting of cash and obligations, as hereinafter stated			43,832 80
Making			$121,128 70

BALANCE SHEET as of Nov. 15, 1871.

LIABILITIES.

Debts to pay—		
Rogers and Kays	$13 09	
A. J. Rogers	522 59	
Samuel Elliott	6 50	
John I. Riker	26 84	
Making	569 02	$569 02
Expenses closing estate, estimated		2,000 00
Legacies to pay Nov. 15, 1871, viz:		
Job Cory	12,000 00	
Jane Easton	5,000 00	
Trustees of the Cory Universalist Society	12,000 00	
Children of Eliza Roe, viz:		
George Roe	4,000 00	
Frank Roe	4,000 00	
Matty C. Roe	4,000 00	
Katy Roe	1,000 00	
Charlotte Cory (Boss)	1,000 00	
Zopher H. Cory	1,000 00	
Samuel Cory	1,000 00	
Martha Easton	500 00	
Sons of Job Cory, viz:		
Francis M. Cory	500 00	
William L. Cory	500 00	
Eugene Cory	500 00	
Making	47,000 00	47,000 00
Liabilities, Nov. 15, 1871		$49,569 02

ASSETS.

Balance in hand as above, in cash and obligations		$43,832 80
To which add obligations, not inventoried, that were not collected November 15, 1871, page 59, printed bill, viz:		
J. G. Fitts, bond and mortgage, principal and interest	$3,835 50	
G. W. Greer, note, do.	538 21	
M. M. Drake, note, do.	770 54	
J. Decker, bond and mortgage, do.	2,190 65	

T. Kays, note, do.	2,076 27	
J. W. Van Blarcom, bond and mortgage, by assignment.....	404 08	
Making.....	9,815 25	9,815 25
Which, added to former amount, makes		53,658 05
From which deduct obligations, then of no value, viz:		
A. Roof, bond and mortgage, principal and interest.....	2,193 09	
Owen Hughes, bond and mortgage.....	500 00	
J. W. Ingersoll, " " "	4,000 00	
E. W. Temple, note.....	50 00	
Making.....	6,743 09	6,743 09
Leaves assets.....		46,914 96
Deficiency Nov. 15, 1871....		2,654 06
		$49,569 02

Continuation of the account on the same basis, since Nov. 15th, 1871, viz:

DEBTOR.

Balance as of Nov. 15, 1871.....		$43,832 80
RECEIPTS BY ALL THE EXECUTORS.		
Amount of interest accumulated on obligations transferred to Jane Easton in payment of her legacy, over inventory,		137 49
Amount of interest accumulated on obligations transferred to Job Cory in payment of his legacy, over inventory,		719 31
Jan. 12, 1878. Received in settlement with T. Kays, viz:		
P Longcor, bond and mortgage—		
Interest.....	55 26	
"	295 91	
Making.....	351 17	351 17
Amounts over.....		351 17 44,689 51

On T. Kays' note, charged in account....		270 47	
May 1, 1878.			
Received in settlement with T. Kays:			
Cory's Executors vs. A. Roof—A. Roof bond and mortgage—			
Taxed costs.....	123 40		
Interest on do.	10 28		
Making.....	133 68	138 68	
A. Roof vs. D. Cory—			
Taxed costs.....	111 97		
Interest on do.	9 28		
Making.....	121 25	121 25	
Received of A. Roof, $1,153 64—			
Of this, interest.....	232 48		
"	64 45		
"	30		
"	56 78		
Making.....	354 01		
Less interest inventoried.....	160 09		
Leaving.....	193 92	193 92	
Being interest received above inventory.			
Amounts over.....		1,070 49	44,689 51
Henry Lozier, bond and mortgage.....	327 41		
Of this, interest.....		29 67	
J. W. Ingersoll farm, of Oscar Northrop..		300 00	
George Roe, check of Job Cory.....		75 00	
Cornelia Brown, bond and mortgage....	190 00		
Of this, interest.....		49 63	
Job Cory, check.....		993 58	
On T. Kays' note of January 12, 1878, charged in account.....		625 24	
January 17, 1880.			
Received in settlement of Thomas Kays' account, viz:			
Salmon Van Deren's note on D. Ammerman's note, interest.....		1 72	
Cornelia Brown, bond and mortgage.....	1,024 92		
Of this, interest.....		4 97	
J. W. Ingersoll farm, Oscar Northrop's note		304 11	
Amounts over.....		3,454 41	44,689 51

Salmon Van Deren's note on H. N. Kinney's note, interest.....		6 25	
H. S. Little's check, balance of deposit...		72 60	
On T. Kays' note of May 1, 1878, charged in account.....		34 67	
Making.....		3,567 93	3,567 93
February 21, 1880.			
Settlement with T. Kays as to errors in his accounts, viz:			
Cory vs. McDeed, costs of suit $87 03; heretofore charged.			
A. Roof vs. D. Cory, costs included in a subsequent charge..... ...		37 04	
Cory vs. Longcor, Master's fees, included in bill of costs, $10 80.			
(In this statement the executors have no credit for paying the same to T. Kays, and therefore do not want to be charged here.)			
D. Cory vs. Van Blarcom, do. $2 34. (The same.)			
Recording deed.....		2 50	
		39 54	39 54
C. V. Cory, interest charged on cash advanced.....			104 27
			48,401 25
Amount over.....			

RECEIPTS BY FRANK C. EASTON.

Nov. 26, 1871. John Decker on bond and mortgage.....		1,000 00	
Jan. 3, 1872. Jesse Dennis, interest.....		70 00	
Jan. 26, 1872. John Decker, bond and mortgage.....		100 00	
Feb. 19, 1872. Samuel Ellett.....	2 75		
Less.....	1 13		
Making.....	1 62	1 62	
March 1, 1872. Owen Hughes, interest..		35 00	
March 27, 1872. John Decker, principal and interest.....		1,124 95	
March 30, 1872. J. W. Ingersoll, interest,		280 00	
March 30, " T. Gray, interest.....		70 00	
March 30, " Henry Lozier, interest..		17 00	

April 1, 1872.	S. Van Deren, interest....	81 01	
April 29, "	Jacob Couse, interest.....	70 00	
April 29, "	J. A. & J. J. Coss, interest	125 00	
July 8, "	Joseph E. Frick, interest,	30 45	
Dec. 3, "	T. Kays, on note.....	500 00	
Feb. 13, 1873.	William Pinkney, on note,		
March 1, "	Joseph Frick, $100, interest	20 30	
March 6, "	Samuel Hammel, interest..	5 90	
April 1, "	Salmon Van Deren.....	81 00	
April 1, "	J. Couse, principal, $1,000.		
April 1, "	C. H. M. Angle.....	42 00	
April 1, "	M. M. Drake.....	241 75	
April 1, "	G. W. Greer.....	400 00	
April 1, "	J. J. Utter, interest.....	70 00	
April 1, "	Jesse Dennis, interest.....	70 00	
April 11, "	Isaac Mattison, interest...	71 94	
April 29, "	J. W. Ingersoll, interest...	280 00	
April 29, "	Jacob Couse, interest.....	70 00	
	(This item of $70 was not received, but it is deducted from the gross amount at the end of Easton's receipts.)		
April 15, 1873.	Joseph Bonter, interest..	84 00	
June 1, "	Joseph E. Frick, interest,	6 24	
June 11, "	Jacob Couse, interest....	70 00	
June 18, "	C. Brown, $100, principal.		
Nov. 6, "	W. Pinkey, $300, "		
April 1, 1874.	Henry Lozier, interest....	54 20	
April 15, "	Joseph Bonter, interest....	42 00	
	Amounts over.....	5,114 36	48,401 25
May 20, 1874.	Cornelia Brown, $100, principal.		
June 27, 1874.	T. Gray, interest.....	140 00	
Jan. 1, 1875.	T. Gray, interest.....	55 38	
Feb. 12, 1876.	C. Durling, interest.....	66 32	
March 20, 1877.	T. Kays, note.....	640 41	
March 20, 1877.	Joseph Bonter, interest,	123 00	
June 16, 1877.	William Pinkey, interest this day and heretofore received.....	98 80	
Nov. 1, 1877.	E W. Temple, on $50 note,	11 00	
Dec. 15, 1877.	Henry Lozier, interest....	50 00	
Sept. 7, 1874.	Joseph E. Frick, $230; of this interest.....	23 19	

Sept. 17, 1877. Cornelia Brown, $200; interest and interest heretofore received,	534 84	
Sept. 2, 1878. Joseph E. Frick, $69 95; of this interest	14 95	
April 1, 1873. J. Couse, of Halstead & Couse, discount	18 03	
Making	6,890 28	
Less J. Couse, interest, April 29, 1873,	70 00	
Leaves	6,820 28	6,820 28
RECEIPTS BY JOB CORY.		
Dec. 12, 1871. J. G. Fitts, on principal and interest, bond and mortgage	2,354 52	
Jan. 15, 1872. J. W. Van Blarcom, bond and mortgage, principal, interest and costs	419 30	
Feb. 12, 1872. J. G Fitts, principal and interest, bond and mortgage, balance,	1,517 50	
Jan. 24, 1872. Francis M. Cory, interest on his legacy	4 67	
Aug. 14, 1872. William L. Cory, interest on his legacy	129 11	
Receipts from J. W. Ingersoll farm	586 02	
Do. G. Roe's check to T. Kays	75 00	
Making	5,086 12	5,086 12
Amount over		60,307 65
RECEIPTS BY GEORGE B. BEATTY.		
Feb. 22, 1872. M. Goble, interest	124 22	
April 1, 1872. Isaac Mattison, interest	70 00	
April 2, 1872. J. J. Utter, interest	70 00	
Aug. 14, 1875. Dr. J. B. Boss	45 50	
Making	309 72	309 72
Receipts to February 21, 1880		$60 617 37

CREDITS.

Payments and credits by all the Executors jointly.

Owen Hughes, bond and mortgage; no value; principal.....			$500 00
Deficiency on A. Roof's bond and mortgage, inventoried at—Principal.....	$2,033 00		
Interest.....	160 09		
Making.....	2,193 09		
Total received—			
Deficiency on principal—			
Inventoried.....	2,033 00		
Collected.....	544 70		
Deficiency.....	1,488 30		1,488 30
J. W. Ingersoll, bond and mortgage; no value; principal.....			4,000 00
J. Couse and J. Snyder, note; no value; principal.....			1,000 00
Payment of legacies:			
Jane Easton $5,000; by obligations and interest thereon.....	2,706 35		
Cash by Frank C. Easton.....	2,293 65		
Making.....	5,000 00		5,000 00
Job Cory, legacy of $12,000, viz:			
By obligations.....	12,043 28		
Cash by Job Cory.....	345 29		
Making.....	12,388 57		12,388 57
Amount over..			24,376 87
Payments per settlement with T. Kays, Jan. 12, 1878, viz:			
Cory vs. Temple, $50 note.....		5 00	
Cory's Executors vs. A. Roof—			
Services.....	180 00		
Costs.....	123 40		
Disbursements.....	33 41		
Making.....	336 81	336 81	

Cory's Executors vs. Puder and Lantz—		
Services	15 00	
Costs	45 02	
Disbursements	4 00	
Making	64 02	64 02
A. Roof vs. D. Cory, and others—		
Services $295, less $25 before charged,	270 00	
Costs $149.01, less $37.04 " "	111 97	
Disbursements	115 56	
Making	497 53	497 53
Trustees of the Cory Universalist Society vs. Cory's Executors—		
Services	645 00	
Costs	79 52	
Disbursements	89 23	
Making	813 75	813 75
Cory's Executors vs. Snyder—Services		80 00
Scott vs. Hughes, Cory's Executors—		
Services		20 00
Cory's Executors vs. J. W. Ingersoll—		
Services	95 00	
Costs	118 73	
Execution costs and disbursements,	112 92	
Making	326 65	326 65
		2,143 76 24,376 87
Amounts over		
Cory's Executors vs. Blanchard—		
Services	60 00	
Costs	46 05	
Disbursements	12 50	
Making	118 55	118 55
Cory's Executors vs. W. H. Roe—		
Services	30 00	
Costs	19 73	
Making	49 73	49 73

General Services	$257 50		
Less, before charged	25 00		
		232 50	
Disbursements	$15 55		
Less, before charged	4 40		
	$11 15	11 15	
Making		243 65	243 65
Rogers & Kays			13 09
A. J. Rogers			522 59
C. Roe, interest, Ingersoll farm			259 98
Insurance, Ingersoll farm			7 50
" " "			7 50
Frank Roe, on legacy			1,100 00
D. F. Lyon, tax			80 64
May 1, 1878, per settlement with T. Kays:			
Trustees of the Cory Universalist Society vs. Cory's Executors—			
Services		670 00	
Disbursements, H. C. Pitney, $225 00			
" Others	20 12		
	245 12	245 12	
Making		915 12	915 12
Payments on legacy to the Trustees of the Cory Universalist Society			3,000 00
Cory's Executors vs. Trustees of the Cory Universalist Society, on appeal—			
Services		50 00	
Disbursements		9 06	
Deposit in Court of Chancery		100 00	
Making		159 06	159 06
Amounts over			8,621 17 24,376 87
Cory's Executors vs. Trustees of the Cory Universalist Society—Services			100 00
Cory's Executors vs. Snyder's Administrators—			
Paid C. J. Roe, attorney, services and costs			124 55
Cory's Executors vs. Blanchard—			
Defendant's costs			31 82

A. Roof, services in settling claim and getting new bond and mortgage.....		20 00	
J. W. Ingersoll farm, services in sale of...		20 00	
Henry Lozier, bond & mortgage, services,		5 00	
Salmon Van Deren, note, services.....		20 00	
Taxes, Andover Township, A. Roof, bond and mortgage.....		9 37	
January 17, 1880.			
Paid by settlement with T. Kays:			
Cory's Executors vs. Trustees of the Cory Universalist Society—			
Services.....	442 50		
Costs.....	299 43		
Disbursements.....	11 45		
Making.....	753 38	753 38	
Amounts over.....		9,705 29	24,376 87
Cory's Executors vs. The Trustees of the Cory Universalist Society, on appeal—			
Services.....	250 00		
Costs.....	32 60		
Disbursements.....	61 70		
Making.....	344 30	344 30	
Cory's Executors ads. Trustees of the Cory Universalist Society—			
Services.....	142 50		
Costs (additional).....	212 70		
Disbursements.....	4 45		
Making.....	359 65	359 65	
Cory's Executors vs. Blanchard—			
Witness fees to Lord.....		2 00	
Cornelia Brown, bond and mortgage, services collecting.....		30 72	
Taxes, Sparta Township.....		122 14	
Making.....		10,564 10	10,564 10

PAYMENTS BY F. C. EASTON.

Dec. 15, 1871. Jane Easton, on legacy...	2,293 65		
Which is included heretofore in payment of said legacy.			
Dec. 5, 1871. Lottie B. Boss, legacy.....		1,000 00	
Feb. 5, 1872. Z. H. Cory, legacy.....		1,011 66	
Feb. 14, " Stamp and deed.....		2 00	
Feb. 19, " Samuel Ellet.....		6 50	
March 27, 1872. Samuel L. Cory, legacy.		1,021 70	
Feb. 22, 1873. Taxes.....		216 82	
April 1, " Expenses to G. W. Greer..		50	
April 11, " George Roe, legacy.....		4,378 00	
Amounts over.....		7,637 18	34,940 97
Dec. 16, 1873. Taxes.....		239 20	
Jan. 14, 1875. Canceling mortgage.....		25	
March 2, " Taxes.....		179 93	
March 2, " 1 cow, J. W. Ingersoll farm		70 00	
Nov. 12, " Taxes.....		152 25	
April 1, 1876. Charles Roe, interest, J. W. Ingersoll farm.....		575 83	
March 21, 1877. F. Roe, on legacy.....		723 00	
April 1, " Tax, Brown, bond and mortgage.....		9 96	
Aug. 29, 1877. Taxes.....		93 54	
Dec. 15, " Taxes.....		64 80	
Jan. 12, 1878. Cash, expenses.....		20 00	
March 18, " Cash, expenses to Newton,		60	
March 28, " Postage stamps and paid for acknowledging deed to Oscar Northrop.....		59	
May 1, 1878. Tax on C. Brown's bond and mortgage.....		10 35	
April 11, 1873. George Roe, discount on Halstead & Couse's Note.....		18 00	
Jan. 30, 1880. Taxes.....		76 83	
Jan. 16, " Cash expenses, J. H. Clark,		1 00	
Feb. 6, " " " H. M. Ward,		5 45	
Making.....		9,878 76	9,878 76

PAYMENTS BY JOB CORY.

Dec. 5, 1871. Retained to pay his son Francis M., legacy, and paid.....	500 00	
Do. son William, and paid.....	500 00	

Jan. 24. Francis M. Cory, interest on legacy	4 67	
March 10, 1874. C. V. Cory, loaned to	600 00	
Aug. 14, 1875. William L. Cory, interest on legacy, at which time said legacy was paid	129 11	
Cost of barn on J. W. Ingersoll farm.	1,136 36	
Amounts over	2,870 14	44,819 73
March 2, 1875. Cow, J. W. Ingersoll farm,	70 00	
Jan. 11, 1878. Cash, expenses	10 00	
Payments on account of J. W. Ingersoll farm	494 54	
March 26, 1878. T. Kays, G. Roe's check,	75 00	
April 29, 1878. T. Kays, check to	993 58	
Dec. 20, 1876. Taxes	86 00	
Feb. 6, 1880. H. M. Ward, cash, expenses,	8 50	
Making	4,607 76	4,607 76

PAYMENTS BY GEORGE B. BEATTY.

Dec. 5, 1871. Martha J. Easton, legacy	500 00	
July 5, 1872. John I. Riker	26 84	
Dec. 20, 1874. J. N. Morris, tax	47 52	
April 9, 1875. Decker & Hardin	12 39	
Sept. 23, 1875. T. G. Bonnell	2 00	
Aug. 14, " Dr. J. B. Boss	45 50	
April 10, " 2 cows, J. W. Ingersoll farm,	120 00	
Sept. " Expenses to Newton	6 80	
Jan. 11, 1878. Cash, expenses	10 00	
Making	771 05	771 05

PAYMENTS BY JAMES L. MUNSON.

Jan. 12, 1878. Cash, expenses		5 00
Making		50,203 54
Commissions to all Executors		34 40
Making		$50,237 94

BALANCE SHEET, Feb. 21, 1880.

DEBIT.

Receipts, per this statement.....		$60,617 37

CREDIT.

Payments, per this statement.....	$50,237 94	
Balance in hand.....	10,379 43	
Making.....	$60,617 37	

This balance differs from the other $173.62. I have not attempted to search for this difference in this statement, as it has been made not to find the balance in the Executors' hands, but mainly to show the errors and omissions in the account stated by the Surrogate.

BALANCE SHEET.

LIABILITIES.

Legacies to pay.....	$29,198 41
Costs and expenses, estimated.....	1,200 00
	$30,398 41

ASSETS.

Balance as above.....		$10,379 43
Deduct said difference.....		173 62
Leaving.....		$10,205 81
Add amount of T. Kays' note.....		974 33
Due from Frank C. Easton.....		3,726 25
Making.....		$14,906 39
Deficiency February 21, 1880.....		15,492 02
		$30,398 41

ERROR in account stated by the Surrogate:

	Too Much.	Not Enough.
DEBIT SIDE.		
Interest accumulated on obligations transferred to Martha Morrow	$248 42	
Do. T. D. Cory		$170 10
Ara Carr, bond and mortgage	1,000 00	
Accumulated interest on bonds and notes, $2,635 01	1,869 72	
Interest received by Easton		234 30
" " " Beatty	77 38	
" " " Cory		380 55
" " " Executors		220 14
D. Cory vs. Temple		2,288 24
D. Cory vs. Van Blarcom		663 96
Benjamin Williams, cows		128 40
Interest, C. V. Cory		104 27
Interest and costs in T. Kays' hands:		
D. Cory vs. Southard—		
Interest	19 35	
Costs		84 43
D. Cory vs. McDeed—		
Interest		134 38
Costs		87 03
D. Cory vs. Levi Morris—		
Interest		19 90
"	63 00	
Costs		9 82
D. Cory vs. Depue—		
Interest	3 99	
Costs		35 08
D. Cory vs. Vanauken—		
Interest		26 42
Costs		38 99
Asa Carr, bond and mortgage		3,000 00
Job Cory, T. Kays' check		54 45
D. Cory vs. Longcor—		
Interest		8 41
Costs		106 47
" Extra		82 75
D. Woodruff	100 00	

Credit Side.	Not Enough.	Too Much.
		29 17
H. Whitaker, bond and mortgage.....	13 27	
Mahlon Goble, bond and mortgage.....	36 28	
Uncollected notes.....	7,371 13	
In T. Kays' hands.....	5 50	
J. H. Shuman.....		161 40
Beatty, tax.....	134 00	
Cory vs. Morris.....	63 00	
Do.		
Services, costs and disbursements to T. Kays, attorney.....	783 46	
J. W. Van Blarcom, bond and mortgage..	404 08	
Investments.....	4,838 38	
Deficiency of interest.....	86 34	
C. V. Cory, interest.....	104 27	
B. Williams		14 53
Commissions.....	31 60	
A. J. Rogers.....		418 58

Sworn and subscribed before me, this 21st day of February, A.D. 1880, } THOMAS KAYS.

HENRY HUSTON,
M. C. C. of N. J.

Evidence closed on part of complainants.

HENRY HUSTON,
Master.

716. Easton

In Chancery of New Jersey.

Between
GEORGE B. BEATTY, *et al.*, EXECUTORS OF DAVID CORY, DECEASED,
Complainants,
and
THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY AT SPARTA,
Defendants.
} *On Bill, &c.*

Transcript of short-hand notes of testimony taken in the above stated cause, at Newton, N. J., on Monday, August 23d, 1880.

Appearances:

THOMAS KAYS, Esq., counsel for complainants.
E. Q. KEASBEY, Esq., counsel for defendants.
CHARLES J. ROE, Esq., counsel for defendant Roe.

CONTINUATION OF CASE.

FRANK C. EASTON being re-called, testified further as follows:

Cross-examination, by Mr. Keasbey:

Q How did you pick out the securities which you paid to Martha Morrow—on what principle?

A If you refer to principle, it was one of equal fairness.

Q Did you examine all the securities before you made the selection?

A Certainly.

Q And classify them according to the value?

A How do you mean by examination of securities?

Q I mean, did you examine into them in such a way as to ascertain how good they were, for the purpose of classifying them?

A Do you mean by searching the records, &c.?

Q Did you examine all the securities with the view of ascertaining which were sound and good and which were doubtful and which were bad, and did you classify them accordingly before you made your selection and paid Martha Morrow?

A We did that in the inventory.

Q When you made the inventory you determined then in your own minds which were good and which were doubtful?

A We did.

Q This was before you made any payment to Martha Morrow?

A It was.

Q Did you determine then in your own mind which you would pay to each of the legatees, or did you only pick out a few for certain of the legatees?

A I cannot say definitely whether we had selected all at that time; I think we had in our minds what we would generally assign to the respective parties.

Q Did you write down on paper a classification of them as to what securities were doubtful, or good or bad?

A I think Mr. Beatty did—marked them which were good and which doubtful.

Q How large a proportion did you find to be doubtful, do you remember—at that time?

A I do not remember now.

Q What proportion of doubtful securities did you give to Martha Morrow?

A I think about twenty-five per cent. that she has failed to collect.

Q I do not ask that; what proportion did you at that time determine in your own mind to give her?

A None of those we had considered doubtful; we considered them all good.

Q And so with the others whom you paid; you paid them securities which you considered to be good?

J. C. Easton

A Those we considered good.

Q Keeping the doubtful ones?

A Yes, sir.

By complainants' counsel:

Q You have testified that you divided them off into good, bad or indifferent—as to what kind of securities they were—and then assigned to each a certain portion as good, some as not good and some as bad?

A We did not do that; we assigned to each what we considered to be good.

Further cross-examination, by Mr. Keasbey:

Q I understand you to say, that having classified them as good, bad or indifferent, you gave the good ones to the legatees?

A Yes, sir.

By complainants' counsel:

Q Or what you understood to be good?

A What we understood to be good at the time.

Further cross-examination, by Mr. Keasbey:

Q What did you propose to do with the bad ones?

A Well, I don't know that any of us had any definite idea of what should be done with them.

Q If you paid the good ones all first, would not the effect necessarily be to leave the bad ones for the legatee that was paid last?

A Those that we had classified as bad were not included in the inventory—unquestionably bad.

By complainants' counsel:

Q Were not included, you mean, by figures?

A By figures.

Q But they were by name?

A In name, but not in figures.

Further cross-examination, by Mr. Keasbey:

A In regard to those that were indifferent and you were not sure of, they were included in the inventory, were they not?

Mr. Kays: He has not stated they had any class of indifferent ones; you had better get clearly what classes they had.

Q What classes did you have?

A Those we considered good and those we considered uncollectible.

Q There was nothing between the two?

A No, sir.

Q How many were considered uncollectible at that time?

A I do not remember, sir; I could designate them by referring to the inventory.

Q Did you make any definite or thorough examination to find out whether they were good, or bad or indifferent?

A As nearly as we could.

Q And you satisfied yourself they were all good excepting those few you can pick out that were bad?

A Yes, sir.

Q Did you make any effort at that time to turn any of these obligations into cash; did you proceed to collect the notes immediately?

A No, sir.

Q Were the notes due?

A Some were.

Q Did you not proceed to collect those?

A Some of them.

Q How many?

A I do not remember, sir.

Q A large proportion, or small?

A I could not state that.

Q Cannot you remember at all; do you remember any that you did undertake to collect; did you leave them entirely to the legatees to collect?

A Do you refer to notes only?

Q I refer to notes only; yes, sir.

A Those that were assigned to the legatees, of course they were collected by themselves.

Q You left the collection to be made by the legatees?

A Certainly.

Q And made none yourself?

A Not by legal process, except what Mr. Kays had in his hands.

Q And they were not in the inventory, were they?

A No, sir.

Q How many legatees did you pay up immediately; there was Martha Morrow, Mary Easton, Thomas D. Cory, Jane Easton—?

A Well, not immediately.

Q How many did you pay at the time you paid Martha Morrow; you paid Martha Morrow August 16th, 1871?

A Thomas D. Cory, I think.

Q Thomas D. Cory at the same time?

A Yes, sir.

Q There is no other paid until the 5th of December, 1871, is there?

A November 1st, sir, Mary Easton; and November 10th, Charles V. Cory.

Q Now the next?

A Jane Easton, December 5th, 1871.

Q Yes, go on.

A The next was Lottie B. Boss, December 5th, 1871.

Q What next?

A Martha J. Easton, December 5th, 1871; next, Zophar H. Cory, February 5th, 1872.

Q The date of the check is February 9th, is it not?

A Yes; the check is dated February 9th.

Q Is that the same legacy?

A Yes, sir.

Q It was paid February 5th by check dated February 9th, then; how was that?

A The receipt was drawn by me and forwarded to him; it was drawn a few days before the check was sent; the receipt is in my handwriting; I drew it and forwarded it to him and he returned it to me.

Q The next payment was May 8th, 1873, was it not?

A May 18th, Job Cory.

Q There is one to George Roe, earlier, is there not?

A April 11th, 1873.

Q There were no others of any importance, were there?

J. C. Carlon

A Samuel Cory, March 27th, 1872.

Q Did you select all of the securities you were to give to all of these persons whom you paid, before you made any payments; or did you select first for the one and then for the other, and so on?

A We did not select for all at the same time.

Q Which did you select first?

A In the order of their payments, as nearly as I can recollect.

Q Then you chose out securities first for those who were first paid, and those who were paid later received what you selected from the remainder?

A In the main that was the way it was done.

Q Did you consider carefully what kind of securities would be left after you had made this distribution?

A Yes, sir; as carefully as we could; our endeavor was to do it equitably.

Q How did you examine into that subject; what means did you take to ascertain whether the securities were good or not?

A We endeavored to ascertain the financial condition of different parties.

Q How did you endeavor to do it, and what means did you take to do it?

A I answer for myself chiefly; I asked the opinion of Mr. Kays in regard to some of them, and by inquiry generally.

Q What do you mean by "generally"?

A Well, parties whom I supposed knew in regard to those matters.

Q Whom did you ask, for instance?

A I remember asking William H. Roe at one time in regard to the financial standing of Peter Dennis.

Mr. Kays: The reference is back to the time you divided off these securities.

Q I wish to know whom you asked before you made the division of the securities, if any one?

Mr. Kays: What investigation of the securities you made before you assigned them to the various legatees?

M. C. Easton

A I supposed you referred to the whole time.

Q No; before you began to divide the securities, and at any time before May 18th, 1873, when you made the assignment to Job Cory?

A I never advised with Mr. Kays in reference to any particular distribution, only as I asked for my own knowledge and satisfaction in regard to matters generally.

Q (Last question read to witness.)

A I cannot recollect any special inquiries.

Q Did you make any?

A Do you wish me to answer for others as well as myself?

Q Answer for yourself.

A I cannot say definitely that I did.

Q Why did you not go on and make the distribution; why did you stop so long before you made the assignment to Job Cory, and why did you stop then?

Mr. Kays: What is the reason you did not pay Cory at that time; that is the idea?

A The chief reason that I now remember is that he was not wholly satisfied with what we proposed to give him, and the matter was allowed to rest for some time.

Q Did you give him finally exactly what you had first picked out for him, or did he choose out others, and did you agree upon some others?

A I think they were changed somewhat because of payments having been made which necessitated a change in the papers; but if I recollect rightly, the ones that he objected to he finally took.

Q Did he take all that he objected to?

A I cannot say now.

Q Why did you not go on distributing the obligations to the others after this?

A I remember that some claims—they were to receive their legacies in cash.

Q Had you by this time endeavored to collect any of the obligations that remained in your hands for the purpose of obtaining cash to pay legacies which were payable in cash?

A What time?

Q Up to the time you paid Job Cory?

A No, sir.

Q When did you begin?

A We made no attempt to collect the legacies.

Q To collect the obligations for the purpose of paying the legacies?

A Yes, sir.

Q Many of these were promissory notes, were they not?

A Yes, sir; some of the assets.

Q Were there any endorsed notes; notes with endorsers?

A Yes, sir.

Q Were these notes presented and protested?

By complainants' counsel:

Q Did you lose anything by failing to have the notes protested?

A I do not think we did; no, sir.

Further cross-examination, by Mr. Keasbey:

Q Were the makers and endorsers of these notes good at the time of David Cory's death?

A They were considered so.

Q How many of them are good now—what proportion?

A I do not know, sir.

Q Are these still uncollected; are any of the notes still uncollected?

A No, sir.

Q No notes still remain uncollected?

A Not of the original inventory.

Q None of those in the original inventory remain uncollected?

A Not that I remember.

Q Are they all collected in full?

A Excepting the note of John Snyder, I think.

By complainants' counsel:

Q Do you mean to say that you have collected and

reduced to cash everything belonging to the estate, good, bad or indifferent?

A Why, no, sir.

Further cross-examination, by Mr. Keasbey:

Q Then go on and let us see what you do say about it?

A You brought me down to the point of all that remained after the distribution; of course excepting those that were doubtful; I made that exception in the beginning.

Q Now of the notes that remained in your hands after the distribution to Job Cory, how many have been collected?

A I cannot tell without referring to the account, definitely.

Q Then they have not all been collected?

A Not all been collected.

Q How were those collected that were collected; did you take legal proceedings against any one?

A Since what date?

Q At any time?

A Yes, sir.

Q And when were the first legal proceedings that you took?

A I do not remember them in their order or the date?

Q About what time; how soon did you begin?

A I do not remember.

Q Look now on page 224 and page 225; there is a list there of "obligations uncollected," and then "obligations of no value;" the first one good and collectible; has that been paid?

A I think not; I think it was changed.

Q Now as to the others; have you begun suit on any of these marked of no value?

A Yes, sir.

Q When did you commence the first suit?

A Puder & Lantz note.

Q When did you begin suit on that?

A I do not remember; it is mentioned in the case somewhere else.

Q Well, are there any others that you commenced suit on?

A Owen Hughes' bond, $500.

Q Why did you not collect that?

A The property was sold under a prior claim.

Q When was it sold under a prior claim?

A (Not answered.)

Q How much was the prior claim?

A I think about $3,000.

Q What was the nature and quantity of the land?

A About one hundred (100) acres of farm land.

Q Good land or poor?

A Well, reasonably good for that locality.

Q What has it been worth an acre during the past ten years?

A I do not think I can answer that question; I am not much of a judge.

Q Did you never ascertain the value of that land?

A We considered it worth more than the claim.

Q Was it not worth twice as much as the first claim; the first mortgage?

A No, sir.

Q Has not the land been worth $60 an acre, at least?

A No, sir.

Q Has it not been worth $50 on an average?

A During any time within ten years?

Q During any time within ten years?

A No, sir.

Q Did you not say it was good farm land; tolerably good?

A For that locality, I said.

Q What is land worth in that locality?

A I do not know, sir, what it is worth now.

Q What has it been worth, then?

A I do not know, sir.

Q Then how can you say it is not worth $50 an acre?

A So far as my judgment would enable me to say.

Q Did you not just say you could not judge?

A I cannot accurately; it is not worth $50 by any means; there is much land in our county we consider

F. C. Easton

better than that that has been sold for fifty or sixty dollars an acre.

Q Did you ever take the trouble to investigate the thing carefully to find out whether this claim was good or not?

A We went over the land—the farm—and examined it and thought it was worth more than the claim.

Q Why did you not prosecute the claim then immediately; you thought the man would pay it, did you, and just let him alone; when was the first mortgage foreclosed; about how long ago?

A About six or seven years, I think.

Q Why did you not buy the property in at the sale?

A Mr. Cory and I bought the property at the sale.

Q What Mr. Cory?

A Job Cory.

Q One of the executors?

A Yes, sir.

Q What did you do with it?

A We rented it for several years and finally sold it.

Q For how much; don't you remember?

A $2,000, I believe.

Q What did you give for it?

A I think it was $3,007 the claim ran up to.

Q Do you mean you made $2,000.

A No, sir; $2,500 we got for it; we lost in all about $600 apiece by it.

Q Did you bring suit on John B. Boss' notes?

A No, sir.

Q When did he fail?

A His credit never was very good.

Q Is that note in the inventory?

A I think it is mentioned as "doubtful" or "worthless."

Q When did you foreclose the Ingersoll bond and mortgage, $4,000?

A I do not remember.

Q Did you begin it within a year after the death of David Cory? was not the property sold in 1878 under the foreclosure?

A We did not begin within a year; I know that.

Q Now answer that; was not the property sold by the sheriff in 1878?

A No; it was 1874.

Q After you bought it in did you make any effort to sell it?

A It was in the hands of Mr. Beatty and Mr. Cory, as I understood it, and they made repeated efforts to sell the property.

Q How about Drake's note for $600?

A It was uncollectible.

Q What did you do about it to collect it?

A We never brought suit.

Q Jacob Couse's note, John Snyder, security; did you endeavor to collect that?

A Yes, sir; we brought suit.

Q When?

A I do not remember the exact date.

Q Was Couse good?

A When?

Q At any time?

A He was considered good.

Q Until when?

A I think until his death, or about that time.

Q When did he die?

A I do not know, sir.

By complainants' counsel:

Q Before or after David Cory's death?

A After David Cory.

Further cross-examination, by Mr. Keasbey:

Q How long after?

A I do not remember, sir.

Q Did you bring suit before or after his death?

A After.

Q Why did you not bring suit before?

A We supposed it would be paid without any difficulty.

Q Why was not Longcor's note collected?

A I think he failed before the testator's death.

Q Did Job Cory object to taking any of these notes? (pp. 224, 225.)

A I do not remember whether any of these were uncollected.

Q How about Snyder, security on Couse's note; was he not good; did you make any effort to collect from him?

A We brought suit against Snyder's administrators.

Q Did you bring suit against Snyder's executors as well as Couse's executors?

A We brought suit against Snyder's administrators, not against Couse's.

Q Was Snyder considered good at the time of the testator's death?

A He was, as far as I know.

Q When did he die?

A I do not know, sir.

Q Why did you not bring suit against him before his death?

A We considered the obligation good.

Q And he then died and you found it was bad; how long did you let it go on in this way without bringing suit?

A I do not remember precisely when the suit was brought.

Q Was it several years after the testator's death?

A Yes, sir.

Q Did you not know at the beginning that several of the legacies would have to be paid in cash, according to the will?

A According to our interpretation of it.

Q How large a sum in cash would you have to raise, according to the will, supposing the legacy to the church to be valid; a large sum, was it not?

A Well, there is a difference of opinion in regard to how much we would be compelled to pay in cash, and we desired a construction of the will from the Chancellor before we could determine that.

Q Did you file a bill for that purpose?

A Yes, sir.

Job Cory

Q You refer to this present suit?

A Certainly.

Q That was begun in 1878, was it not?

A Yes, sir; May, 1878.

Q That was the first attempt you made to get a construction of the will by the Chancellor, was it not.

A Yes, sir.

Q And that was after the Chancellor had already decided that the bequest to the church was good, was it not?

A Yes, sir.

Q Then you waited eight years before you decided whether to pay some of the legacies in cash or securities, and have not decided yet?

A We are waiting for the construction of the Chancellor.

Q You waited eight years before you asked for it; now as to what legacy is there any dispute as to whether it is to be paid in cash or securities?

A I believe that William H. Roe claimed the legacy to his children should be in cash.

Adjourned until Tuesday, August 24th, 1880, at 9 o'clock, A. M.

TUESDAY, Aug. 24th, 1880.

Continuation of case, pursuant to adjournment.

Examination of Frank C. Easton suspended, by agreement, and Job Cory, one of the executors, produced by the complainants for cross-examination.

JOB CORY, *cross-examined*, by Mr. Keasbey:

Q Before you gave any of the assets to Martha Morrow you made an inventory of the estate, did you not?

A Yes, sir.

Q Did you also make a classification of the assets according to their value, as to capability of collecting them?

A We did not.

Job Cory

Q On what principle did you select the assets you gave to Martha Morrow?

A My recollection of it is that we took the inventory and selected out what we thought was about an even thing of good, and what we thought were not so good.

Q Did you first go over all the assets and consider each one separately?

A No, sir; I do not think we did.

Q Did you consider as well those that were left as those you selected, or did you merely take out certain ones which you thought best to give to Martha Morrow?

A We looked over the inventory, and from what knowledge we had of the notes and bonds and mortgages we tried to select out about an even proportion—even average of the good and poor papers.

Q But you made no careful examination to see whether you were right or wrong in that, did you?

A No, sir; not careful.

Q You then chose out some more for another legatee?

A Yes, sir.

Q And then again for another?

A Yes, sir.

By complainants' counsel:

Q By different selections, or were they all selected at the same time?

A They were mostly selected at the same time—the same day.

Further cross-examination, by Mr. Keasbey:

Q That is, three or four were selected on the same day, and Job Cory's was postponed to afterwards, was it not?

A It was selected, I think, the same day.

Q Did you select on the same day the securities which you would reserve for the Sparta Universalist Church, to turn into cash?

A In part; I do not think we did all of them.

Q How large a part?

A Well, I could not say now; I could not recollect what proportion.

Q Did you set aside securities then and there which you were satisfied would be sufficient to make that legacy?

A I think we did.

Q Did you put down a list of them?

A I do not recollect whether we did or not.

Q Did you select certain assets for the other legatees which you did not then pay—the children of William Roe?

A Yes, sir; we did.

Q What ones did you select for them?

A Well, I cannot recollect them all.

Q Did you make any? Mr. Easton says you did not.

A We did make a number of selections; I do not recollect them all; one particularly I recollect.

Q What was that?

A The Ingersoll bond and mortgage.

Q Were they all as good as that?

A We considered at the time that that was as good as any of them.

Q That has turned out bad, has it not?

A Yes, sir.

Q Was not that a second mortgage?

A Yes, sir; it was; we did not know it at the time, any of us.

Q How did you come to make these payments, unless you were sure you had enough left; did you not think that all these securities were good—reasonably good?

A Yes, sir; we thought they were reasonably good and collectible at that time.

Q You made no intentional difference between the class of securities which you paid to the legatees and those which you reserved?

A No, sir.

Q Were they or were they not all about the same character; was the division a fair one?

A We thought it was.

Q Do you think so yet, or don't you know?

A I do think so yet.

Q Was it not a fact that they were all reasonably good at that time?

A No, sir.

Q Then you did not know anything about it when you made the division; you were mistaken?

A Yes, sir; we were mistaken—the way they turned out.

Q You had not taken the trouble to look into the matter?

A Sir?

Q You had not looked into the matter before you made the division?

A We merely took the papers as we found them there and divided them up according to the will, as we thought, as near as we could.

Q You knew you were bound to pay some of the legatees in cash, did you not?

A Yes, sir; we knew we were bound to pay some of them in cash.

Q You were satisfied then that the securities you kept were as good as cash?

A Yes, sir; we were satisfied they were as good as any that we paid out.

Q You knew that you had to raise this money in cash, no matter what the securities were, did you not?

Mr. Kays: The question is, substantially, whether you intended to guarantee the estate.

A No, sir; we did not intend to guarantee anything.

Q When you picked out these obligations for Martha Morrow and Charles V. Cory, did you not just pick out what you thought was right for them without any very careful examination of the whole?

A No, sir; I think not.

Q When you had already picked out some for Martha Morrow, you then proceeded to pick out some for Charles V. Cory, did you not?

A Thomas Cory.

Q Before you picked out any for Thomas Cory, did you pick out any for Charles V. Cory?

A I think there were none selected for Charles; that is my recollection about it.

Q He was paid in cash, was he not?

A Yes, sir.

Q When you paid Martha Morrow, had you already selected those that were to be paid to Thomas Cory, or did you choose them afterwards?

A I think they were all picked out at the same time; the same day.

Q Did you make a list of them and divide them all off on this list?

A There was a list made for each one.

Q Did you make a list of those that were left; those that were not divided?

A I do not think there was.

Q Then you picked out certain ones and left the rest as a general remainder, did you not?

A Yes, sir.

Q After you had made this distribution, did you proceed to collect the assets that remained in your hands?

A Not immediately.

Q What did you do immediately, anything?

A No, sir.

Q How soon did you begin to do anything?

A I do not recollect how soon.

Q What sort of assets did you have in your hands then; here was a bond and mortgage of Peter Snook; did you have that, $3,700?

A That was laid out for me at that time—that day—with other papers.

Q Why didn't they give you yours on that day; did you make any objections to it?

A It is my recollection that I did not make any objection on that day?

Q Did you afterwards?

A I did afterwards when they assigned me, because I did not know anything about the value of this Peter Snook mortgage at that time, but I did afterwards.

Q Did you find that to be good?

A No, sir.

Q When did you find out that it was not good?

A After it was laid out for me; before it was assigned to me, I went to see the property which laid in Sullivan county, New York State.

Q Did you make similar examination of any other bonds and mortgages; those that were not in your share?

A In some few instances we did.

Q What instances?

A There was one bond and mortgage on a farm, I cannot recollect the name now, near Deckertown, that I went to see myself, to ascertain whether the farm was worth the money; it was a second mortgage.

Q To whom was that given?

A I think that was kept.

Q How did you find on your examination?

A I found that it was good.

Q Whose is that; what is the name of that bond and mortgage?

A I cannot recollect the name now.

Q How much was it?

A I do not remember the amount.

Q Is that among those that are now reported good, or bad?

A It has been paid.

Q In full?

A Yes, sir; I think so.

Q Did you examine any other property?

A The bond and mortgage I referred to as being in Sussex county was that of Peter Longcor: I did not examine any other property.

Q You examined some of those they were about to assign to you, did you not?

A Only one.

Q Did you know about the others?

A I had a general knowledge.

Q How was it that it was so long before yours was paid to you?

A Well, I cannot tell.

Q Did you not object to a good many of those they had assigned to you?

A No, sir.

Q What was the difficulty then?

A The day we laid them out we were busy, until it was gone, with Martha's and Thomas's, and there was not

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time to make out the papers which were necessary to be signed and it was delayed, and I cannot tell you the reason why it was delayed so long.

Q How many months was it delayed; several months, was it not?

A Yes, sir; some time; I don't recollect exactly how long; it would show; we could see by the book.

Q Why did you not go on and distribute all the estate then?

A I could not tell the reason now.

Q When did you first begin to collect and realize on the assets which remained in your hands after this distribution?

A There was money being paid in every few months by somebody.

Q How much was paid?

A Mr. Easton had all the papers at his house and they generally went there to make payments of interest and notes, and his account will show better than I can tell anything about it.

Q How long was it before you ascertained that some of these securities were bad; were not to be paid voluntarily?

A We knew when we took the inventory that some of them were good for nothing; we thought it was not worth while making any costs on them.

Q They were not put in the inventory, were they?

A They were marked "doubtful."

Q The rest, however, you considered good at that time?

A We considered that they must be paid to the heirs according to the will, for what the face of the obligation called for.

Q That was so far as certain of the legatees were concerned?

A So far as the legatees were concerned; yes, sir.

Q Certain of them?

A All that were to be paid in that way.

Q Were they all to be paid in that way?

A All but some minors.

New Jersey State Library

Q All but some minors and the church ?

A We understood the church had to be paid that way too, if it had to be paid at all.

Q You did not think it had to be paid at all at that time ?

A We were advised not to pay it until we had a—

Q Until you had a what ?

A We felt it was doubtful whether we had a right to pay it or not, that is all, by law ; we were willing to pay it if we were safe in doing so.

Q Did you make any definite provisions for it ?

A No, sir ; we did not make any definite provision.

Q You did not undertake to raise the money at that time and have it ready ?

A No, sir.

Q You made no attempt to put the securities into cash to meet that legacy ?

A No, sir ; we thought we had ample security in bonds and mortgages that were perfectly good.

Q You expected to pay it in the bonds and mortgages if you had to pay it ?

A And they would be on interest.

Q Some of those securities were notes, were they not, without mortgage ?

A Yes, sir.

Q How large a sum was in promissory notes ?

A I could not say.

Q How large a sum was in promissory notes out of that portion of the estate which was not distributed at the first ?

A I could not tell.

Q Did you know at that time how much was notes and how much was in bonds and mortgages ?

A No, sir ; I did not.

Q You did not examine carefully the remaining assets to know how much was in bonds and mortgages, and how much was in promissory notes ?

A No, sir ; I did not.

Q The bonds and mortgages you say you felt to be secure, and that they would be forthcoming to answer the legacy, and left them because they were on interest?

A Yes, sir.

Q And were secured by real estate?

A Yes, sir.

Q Now, did you feel the same way about the promissory notes; did you not know that they were not secure?

A We did not know, sir; we did not know that they were not secure.

Q Did you not know that they were not secured by mortgage?

A Yes; of course we did.

Q You knew they were only on personal security?

A Yes, sir.

Q And they depended on the solvency of the makers?

A Yes, sir.

Q And you knew that the makers might become insolvent?

A We knew that they might; yes, sir.

Q You did not think that they would, however?

A We did not think that they would; no, sir.

Q And the notes were due, were they not, at that time, or most of them?

A I don't know whether they were all due; some of them were due.

Q Did you make any attempt to collect them then, or did you simply let the interest accumulate to increase the estate?

A I do not think there was any attempt to collect them just at that time.

Q When did you begin to attempt to collect them?

A I do not know.

Q Did you make any attempt to collect them?

A Do you mean by law?

Q No, I mean in any way?

A Yes, sir.

Q What did you do?

A We saw the parties and dunned them up pretty sharply, and as a general thing they paid the interest up promptly, or quite promptly.

Q You did not ask them to pay the principal?

A Not in some cases; we did where we were a little afraid it was not perfectly safe.

Q Where you thought it was safe you let it remain?

A Yes, sir.

Q In most of the cases you thought it was safe, then, did you not?

A The most of it we did.

Q And they were safe, were they not, for the time?

A Yes, sir.

Q That is, if you had demanded payment then and there you could have got it?

A Quite a number of them we could, and there were some we could not.

Q Which ones could you not?

A There was a note of Lantz; I think we prosecuted that.

Q Yes: that was not good?

A And Boss' note; and I think there was a Duffy note, and Frick's note, and Carey's note that we tried pretty hard to get.

Q Those you failed to get, I believe?

A Yes, sir.

Q When did you first begin to prosecute them?

A I could not say now.

Q Did they continue to pay interest for a while?

A Yes, sir; Duffy did not pay any, or the Lantz note; no, I don't think those notes ever paid any interest.

Q Did you make any immediate effort to collect those?

A I do not know how soon we did prosecute those notes.

Q Who was your attorney for that purpose?

A Mr. Kays.

Q When did you employ him?

A I do not recollect.

Q Was it immediately after Mr. Cory's death that you put them in his hands?

A No, sir.

Q How soon after did you; or were they in his hands at the time of Mr. Cory's death?

A No, sir; I do not think there were any of those notes in his hands at the time of Mr. Cory's death.

Q Was he your attorney all along?

A He has been all the attorney we have had, sir.

Q I mean all along; ever since Mr. Cory's death?

A Yes, sir; if we wanted any advice particularly, we asked Mr. Kays.

Q That was from time to time, ever since Mr. Cory's death?

A Yes, sir.

Q Don't you remember when you gave him those notes?

A I do not.

Q The bonds and mortgages; you allowed them to run on with interest being paid on them from time to time?

A Yes, sir.

Q Some of those were second mortgages, were they not?

A Yes, sir; some of them were.

Q Were not most of them second mortgages?

A Well, I could not say.

Q You made no immediate effort to collect these, then?

A No, sir.

Q Did you keep down the interest on the first mortgages, or was that kept down by the owners?

A Kept down by the owners.

Q Were there not some cases in which that was allowed to accumulate?

A There were.

Q Did you lose any property in consequence of that?

A We did in one case.

Q Is that all?

A I do not think of any more now.

Q Was there not a case in which the barn was burnt down after you bought the property in?

A Yes, sir.

Q Was that property insured?

A No, sir.

Q Did you rebuild the barn?

A We did not have it insured.

Q Did you rebuild the barn?

A Yes, sir.

Q At the expense of the estate?

A Yes, sir.

Q Was the first mortgage afterwards foreclosed, or did you finally lose the property?

A No, we did not lose the property; we sold it afterwards; the first mortgage was not foreclosed.

Q Then did it bring enough to pay the first mortgage when you afterwards sold it?

A It brought more than enough.

Q Did it bring enough to make up for what you paid for the barn?

A I think not.

Q Then it realized nothing on your claim?

A No, sir.

Q Then you were out of pocket a large sum besides for expenses?

A Yes, sir.

Q All because you had not insured the barn, was it not?

A The barn was burnt before we bought it, I think; we got possession of it some months before it was sold at sheriff's sale, and the barn, I think, was burned in the meantime.

Q Well, you had possession of it?

A Yes, sir; that is my recollection of it.

Q You say you made an inventory of the estate before you began the division?

A Yes, sir.

Q Did you assist in making that inventory?

A I was there, yes, sir, when it was made.

Q And you went over all the items of it, didn't you; examined them all yourself?

A I saw all the items as they were inventoried, yes, sir, I presume; I refer to the original inventory that was made at the first, and that was the only one that was ever made.

Q This inventory formed a part of the account of the

executors, did it not; that is, it was included in the amount of the account?

Mr. Kays: That is the account made to the Orphans' Court, with which he had nothing to do.

Q When the account was made to the Orphans' Court were you aware of it?

A No, sir.

Q When did you first learn that it had been made?

A I cannot tell the exact time; it was some time afterwards, though.

Q Who told you about it?

A Mr. Kays, I suppose.

Q Did you hand in your receipts to the surrogate before this account was made up?

A No, sir.

Q Did you not go to the surrogate's office and give him your receipts?

A No, sir.

Q Are not your receipts contained in the account?

A I see there are some of them in the account.

Q How did they get there?

A I do not know.

Q Are they not all there?

A In the surrogate's account?

Q Yes.

A I do not know; I never have looked over carefully to see.

Q To whom did you give your receipts?

A I did not give them to anybody.

Q Where are they now?

A Oh, Mr. Kays got the receipts afterwards.

Q When did you give them to Mr. Kays?

A Since this examination commenced.

Q Then how did they get into this account?

A I do not know.

Q Do you not remember going to the surrogate, and telling him what payments you had made?

A I never told him anything about it; I never went there at all.

Hob Cony.

Q Did you not know an account had to be made by you and the other executors?

A Yes, sir; I expected there had.

Q You left it for them to make, did you not?

A No, sir.

Q Then you did not attend to it at all?

A I did not attend to it at all.

Q You just neglected it?

A Yes, sir.

Q When was it that you offered William H. Roe securities for his children, the legatees, when you say he refused to take them unless you would guarantee them?

A I cannot recollect the exact time.

Q Have you any recollection of about what time that conversation occurred?

A I do not know as I can tell the exact time.

Q Was it about the same time that you made the distribution to the others?

A It was not a great while after.

Q And he called your attention to the fact that some of these securities were not certain, did he not?

A I do not think he called our attention to any particular paper.

Q Did he not say that he would not take them unless you would guarantee them?

A Yes, sir; he did.

Q That is, he required payment in cash of his legacy, did he not?

A Or as good as cash.

Q As good as cash?

A Yes, sir.

Q You were not willing to guarantee them, then?

A No, sir.

Q That is, you were not satisfied that they were as good as cash?

A We were not willing to guarantee any papers to anybody.

Q You were not willing to turn them into cash and pay him the cash?

A No, sir.

Q Did you not consider your duty to be to turn them into cash and pay him in cash; the will did not provide he should be paid in securities, did it?

A We thought so.

Q It did not provide it in terms, did it?

A We thought so.

Q Is your recollection of the terms of the will that it said you should pay him in obligations, or was that merely your interpretation of the will?

A That was our interpretation of it.

Q Was it your recollection of the terms of the will, or was it your recollection of the words of the will, which?

A I could not say exactly how we came by the impression, but that was our—a part of the executors thought so then, and they think so still.

Q Suppose you turn to the will, item 16, page 3; does that item say anything about securities?

A No, sir; nothing more than to be kept at interest.

Q And item 8, in regard to yourself?

A Item 16 says that the interest should be kept for them—secured on interest—and we could not conceive how we could keep it at interest any better than to either pay their guardian in bonds and mortgages or—(interrupted.)

Q It did not occur to you to turn it into cash and invest it in good security?

A We did not think we could invest it any better than it was; and as they had appointed a guardian, we thought it was our duty to turn him over the papers.

Q You thought then the securities you had were as good as any that could be?

A Yes, sir; we thought were just as good.

Q You thought some second mortgages and promissory notes were as good as first mortgages and bonds?

A We did not know then but what they were first mortgages.

Q You did not know that they were not first mortgages?

A One in particular we thought was a first mortgage.

Q Item 8, which provides for your share, does not that mention notes and bonds and mortgages as the manner in which you were to be paid?

A Yes, sir; it does.

Q Then your attention was called to the fact that these securities were not altogether first class, was it not, by William H. Roe?

A He thought they were not, the same as all the rest thought that were assigned bonds and mortgages; we knew that they were not all worth dollar for dollar.

Q Why then did you wait seven years before you got Mr. Kays to make an examination of the estate?

A I cannot tell why now.

Q Did you make an offer to the trustees of the church to pay them certain bonds and obligations in your hands as the payment of their legacy?

A We did.

Q What were the bonds and obligations you offered them?

A I could not say what they were.

Q Was their face value the amount of the legacy, or was it only what was left you offered them?

A It was what was left.

Q Did the face value amount to the legacy?

A I think not, quite.

Q And were they worth less than their face value even then?

A We considered them good, I think, at that time.

Q When was this meeting?

A I don't know that I can tell when.

Q It was in 1877 or 1878, was it not?

A 1877 or 1878; 1878 I should think.

Q And you still considered these obligations good at that time?

A Yes, sir; we considered these obligations good.

Q What did the trustees say to that?

A They said they would not do it.

Q What was it, precisely, that you offered to do?

A I think the offer was that after the legacies were

paid—the heirs at least were paid—that they might have all that was left; everything.

Q Did you consider that a liberal offer?

A Yes, sir; we thought it was a pretty liberal offer; I thought that they were getting a bigger per centage than I got.

Q The offer was to pay everybody else first, and pay them next?

A To pay them out of the obligations, the same as all of us.

Q And there were not obligations enough to go around, and you were to pay the others first?

A Yes, sir.

Q So they were to get the leavings?

A Yes, sir.

Q What answer was given—what discussion was had in regard to it? You simply say they refused, but something else was said; what was it?

A I do not recollect; there was a good deal of talk there, a good deal of talk; it was at Earl's hall.

Q Who was the spokesman on that occasion, on your side?

A I do not recollect.

Q Was it not Mr. Beatty?

A I could not say now; we were talking together there.

Q You do not recollect, then, what was said, or who said it?

A I recollect what was said and what offer was made; and after talking over the matter and making that offer we withdrew and went out; they requested us, the trustees did; they wanted a conversation by themselves; we went out and were out probably three-quarters of an hour, and then they called us back and said that they had rejected our offer, or sent word out.

Q Was anything said about the preaching being kept up?

A I do not recollect about that.

Q Do you not remember that one of the terms of the offer was that you should release them from liability in

Job Copy

case they failed to keep up the preaching as provided for in the will—was not that one of the elements of the compromise that you offered?

A I do not recollect; my understanding was that it released them, as the decision of the Chancellor was read there, and I was under the impression that if we made a settlement why they could do what they pleased.

Q Was not Mr. Beatty asked whether he was authorized to make that compromise?

A I do not recollect about that.

Q And did he not say no?

A (Not answered.)

Q You recollect nothing about it?

A I made the offer, the guarantee, that I would get all the heirs to sign a bond to that effect.

Q There was something said about that then?

A Yes, sir; as an individual, as one of the heirs, I said I would sign it.

Q Did any of the other heirs offer to sign it?

A They did.

Q Did you get the guarantee of them all?

A I did not get them all, because, as they rejected it, I did not think it was necessary.

Q Did they not say that as this thing had not been agreed to there was no offer for them to consider?

A They did not tell us so, not to my hearing.

Q Was not this provision in regard to the preaching a part of the terms that were offered?

A In what way?

Q The condition that the heirs should release them from any liability on that score—was not that a part of the compromise offered?

A Well, that was my understanding of it; that was what I was willing to do.

Q That was part of the offer which you made—that you would get the heirs to release them?

A Yes, sir.

Q And you did not get the heirs to release them?

A I did not, because they rejected it—that was the reason.

Q Did they not say they would not consider it, because the offer was not yet complete?

A No, sir; I did not hear anything of that kind myself.

Q Jacob Couse's note was assigned to you, was it not?

A Yes, sir; there was one.

Q How many?

A Two of Jacob Couse's notes assigned to me.

Q That was afterwards lost, was it not—one of them?

A That which was assigned to me?

Q Yes?

A No, sir.

Q How many of Jacob Couse's notes were there altogether in the estate?

A Five (5), I think; that is my impression; there were two assigned to me, and one of them was paid in full; and the other one, the man pleaded usury, and I lost about two hundred and eighty dollars ($280); usury and some interest.

Q Those that were left in the estate were not collected, were they?

A In part; there were two of them collected, I think.

Q And one was not?

A One was not, I think.

Q Why was it not collected?

A Well, I do not know that I can tell.

Q Do you not know all about it?

A Only from hearsay really; you can perhaps ascertain that fact from somebody that actually knows; I did not have anything to do with the transaction.

Q Couse was good enough?

A He was considered good enough while he lived.

Q You got your money from Couse?

A No, sir; I never got any from Couse, only interest.

Q Did you not collect the note?

A I collected the notes from the securities.

Q The securities were the same on all the notes?

A No, sir, different securities; I think Mr. Dennis

was security on one note; Captain Dennis, they called him.

Q Was John Snyder on yours?

A No, sir; Mr. Tuttle was on my note—the other one.

Q What was the Ingersoll farm worth when David Cory died?

A I do not know.

Q How many acres is it?

A One hundred and fifty-six, it appears to me, about that.

Q What was it worth an acre?

A Well, I do not know.

Q What kind of land was it?

A Well, they said it was pretty poor, those that lived on it.

Q Did you go and look at it?

A When do you mean? I never went to look at it until about the time we got possession of it, or a little before that.

Q What did you estimate its value to be then?

A I don't know if I estimated it; we estimated the value at about forty dollars ($40) an acre, then, I think.

Q When did you get possession of it?

A I do not know as I could tell exactly now—1874, it was.

Q What was the amount of the first mortgage on that property?

A About $3,900, I think; just a little short of $4,000.

Q Then you estimated the property to be worth considerably above the first mortgage?

A Yes, sir.

Q How long did you hold it?

A Four or five years; it was sold out in 1878.

Q (Referring witness to page 224 of the printed case.) What was J. W. Longcor's financial condition at the time of the death of David Cory?

A I do not recollect; I think he had run away, left, before he died; that is my impression.

Q Alfred Ackerson's note?

A That was not considered good for anything, I think, at the time of his death.

Q Do you remember anything about it?

A I cannot remember distinctly whether he went away before, I think he did, though.

By complainants' counsel:

Q Counsel asked you what his financial condition was at that time?

A It was not good for much.

Q Could anything be collected from the note, is what he wants to know?

A No, sir; I think not.

Further cross-examination by Mr. Keasbey:

Q John B. Boss?

A Nothing could be collected out of John B. Boss.

Q Did you make any effort to collect anything out of that?

A No, sir; we did not make any effort to collect it, never, but renewed his note when it got very nearly outlawed; he had a doctor's bill and we turned that on his note and got a new note.

Q William Duffy; what was his condition?

A I do not recollect much about Duffy; I think he was not worth anything, that is my impression about it.

Q Did you know this at the time you made the distribution?

A Yes, sir; we did not take them into account, I don't think, at all.

Q Riker and ~~Cory~~ Cary—what was their condition?

A Well, there could not be anything collected, I do not think.

Q Puder and Lantz?

A That was worthless.

Q Were these included in the inventory?

A I guess they were among the doubtful; they were in the inventory; yes, sir.

Dr. Cory

Q Owen Hughes—was he not good for $500?

A No, sir.

Q Did you make any effort to collect that $500?

A It was placed in Mr. Kays' hands for collection.

Q When?

A Well, not a great while after his death—some little time; he paid the interest up, I think, one or two years.

Q Did you demand the principal as long as he paid the interest?

A Yes, sir, I did; I demanded the principal myself of him; told him we wanted the principal—must have it.

Q Did you make any effort to get it?

A We did not prosecute it; no, sir; not at that time.

Q Was he not good for it at that time?

A I do not think that he was.

Q He had property, had he not?

A Yes, he had; what do you mean, movable property?

Q Yes.

A I think not; I think he left the farm and was working in Deckertown in a quarry.

Q J. W. Ingersoll—was he good?

A I think not.

Q What was his business?

A Well, I think he was an insurance agent at the time of father's death; I paid my insurance to him; no, I am mistaken in the man.

Q You do not know what his business was?

A No, sir; I do not.

Q Jacob Couse's note endorsed by John Snyder; do you know about the condition of either of them at the time of your father's death?

A I do not know, only by report.

Q What effort was made to collect that note?

A It was prosecuted, that is the security, after Couse's death.

Q When did Couse die?

A I could not state.

Q How many years after David Cory?

A I could not tell.

Q Several years ?

A Three or four years, I should think ; it may have been less ; I don't know ; I could not say.

Q G. W. Greer—who was he ?

A He had no property ; it was George W. Greer; George Greer, we always called him.

Q What was his business and position ?

A Well, I don't know much about it.

Q Did you make any effort to collect that note ?

A We did.

Q What did you do ?

A At least Mr. Easton did ; Mr. Easton had the note, and he—I don't know if it was ever prosecuted or not; I know it was dunned up pretty sharp.

Q How soon ?

A Pretty soon after father's death.

By complainants' counsel :

Q It was originally a large note, was it not ?

A Yes, sir ; originally a large note ; there were part payments made, and we took a great deal of trouble with that note to get it ; Mr. Greer was not in a position where we could force payment of it.

Further cross-examination, by Mr. Keasbey :

Q C. V. Cory's note—did you get payment of that ?

A No, sir.

Q When did you loan him the money ; how did you come to do it ; what had the estate to do with that ?

A Well, I paid the money out of the estate's money as the executors—loaned it to him.

Q What business had you to do that ?

A Well, we had the money, and we thought it ought to be on interest as we had to pay interest.

Q You took no mortgage ?

A No, sir.

Q No security whatever ?

A No, sir.

Cross-examined by Mr. Roe:

Q I would like to refer you to page 37, in the printed case; there, as I understand it, you have a detailed statement of the whole thing. Did you know the condition of the estate in November, 1871, from your own knowledge?

A No, sir; I think I did not—the exact condition.

Q Did you know the condition of the estate, so far as you had administered it at that time?

A I knew what moneys I had received and what I had paid out.

Q You paid the legacy to Martha Morrow?

A No, sir; I did not.

Q You did not pay the legacy to Martha Morrow?

A Not as an individual, I did not.

Q Did you with the other executors, pay it?

A We were all there together; yes, sir; when we selected the papers it was paid by.

Q Is the statement on pages 21 and 22 a correct statement of the manner of payment and the obligations that went to pay that legacy?

A Yes, sir; I think it is.

Q Where is your memoranda of that?

A In Mr. Kays' hands; Exhibit No. 8.

Q (Being shown Exhibit No. 8, voucher No. 1,) Is that the receipt that was executed at the time you paid her that legacy?

A Yes, sir; I think it is; I think that is the receipt that we took of Martha.

Q What is the meaning of the note on the margin of this receipt—"Interest on these obligations from August 16th to November 1st, has been included in this assignment"?

A Well, I don't know that I can explain it exactly; it means, I presume, just what it says.

Q Then do you add here the interest on these obligations up to November 1st; it was paid to her August 16th, 1871; now do you estimate the interest up to November 1st, 1871?

A I think it was.

Job Cory

Q This means, then, that you discounted?

A We added the interest up to the time; charged her more than the obligations amounted to on the 16th day of August, and charged her just what it would have amounted to if we had not settled with her until the 1st of November; she was here from the West and wanted to settle it at the time, and wanted to go back.

By complainants' counsel:

Q And you charged her interest on what you paid her, did you not?

A Yes, sir.

Further cross-examined by Mr. Roe:

Q (Showing witness Exhibit No. 9,) You paid with the other executors this legacy of Thomas D. Cory's?

A Yes, sir; we paid that.

Q Who has had the custody of these receipts of Martha Morrow and Thomas D. Cory, since the time of the payment?

A Frank C. Easton, I think, and Thomas Kays then had them.

Q In the account stated before the surrogate, commencing on page 25, do I understand from your evidence that you knew anything about it when it was made?

A I did not; no, sir.

Q Then you did not know such an account was stated until 1877?

A No, sir.

Q Why had you neglected to state an account for that length of time?

A I cannot tell exactly why.

Q Did you suppose that no account had been stated during that whole time?

A I did, yes, sir; I did not know it was necessary until we got the estate very nearly settled up.

Q How did the surrogate get hold of your receipts of cash payments?

A I do not know; I did not think he had any of my receipts.

Job Cory

Q I see on page 49 of the printed case, incorporated in the bill of complaint, payments made by Job Cory; are not all of those incorporated in the account stated before the surrogate?

A I guess they are, as I have gone over them; I would not be certain about it, without I went over and looked carefully.

Q Look on page 26; those were all the payments you had made, were they not, Mr. Cory, up to that time?

A I think they were.

Q So that the account stated before the surrogate had all your payments in, made up to that time?

A All but the one—the taxes.

Q Is not the tax there on page 26, the third from the bottom, and page 27, the second from the bottom, charged twice, and you claim it in your statement as an error?

A I think this statement aint near what I paid out.

Q It is not what you paid out?

A I think not.

Q What additional did you pay out?

A I paid Charles V. Cory, I think before that, $2,000.

Q On his legacy?

A Yes, sir; and I don't recollect, but I paid some others on their legacies.

Q Just refer to page 28; are not all the legacies—the whole amount taken out, or retained, "Charles Cory, per receipt, $4,000," page 28; that is taken out in full, is it not?

A That seems to be so.

Q Any others, Mr. Cory?

A I do not recollect, now.

Q That are not included in this account; look on page 28, in regard to the legacy paid to Martha Morrow, does not that cover the amount?

A Yes, sir; it credits the estate with paying out so much money, but it does not say what I paid individually.

Q In the account on pages 47 and 48, stated in the bill, you claim an allowance of $7,371.13, appraised to you, do you not, which never came to your hands?

A Yes, sir; there seems to be that statement here.

Q That is the way, or the amount, at which these obligations here mentioned were appraised—that is the amount—the appraised value of these obligations that you claim allowance for?

A Yes, sir.

Q Where in this account do you charge yourself with the substituted obligations mentioned below?

A I do not know.

Q I would like to be referred to that; you received the Carr bond and mortgage, as stated in your evidence, $3,018.55?

A Yes, sir.

Q Now the Fitts bond and mortgage mentioned at the bottom of page 235, you received that portion of it?

A Yes, sir.

Q Then on page 236, you received the balance, $1,517.50?

A Yes, sir.

Q The George Greer note, did you receive that?

A No; I received nothing on Mr. Greer's note.

Q Did you receive Mr. Kays' check for the balance?

A Yes, sir.

Q In that tabular statement that was made, you received this all before 1871, did you, as stated in your evidence?

A I do not recollect the exact time.

A recess was here taken.

After recess.

Cross examination, by Mr. Roe, continued:

Q Did you take a receipt for all the money paid by you individually?

A I think not.

Q Have you given a statement in your evidence of all the money that has been paid by you individually?

A Yes, sir.

Q And all the receipts which you have had?

A Yes, sir; I believe so.

Q Have you given an account in your evidence of all

Job Cory

that you received or paid jointly, with the other executors?

A Yes, sir.

Q Now, on page 72, under the head of "summary," there is given the notes of C. V. Cory, O. Northrup, H. Kinney, D. Ammerman and T. Kays, were these notes given for money loaned by you—estate money?

A I do not know, personally, anything about them, only the C. V. Cory note, of my own personal knowledge, and I know about Mr. Kays' note.

Q These were moneys belonging to the estate which you had loaned the two you speak of?

A C. V. Cory I loaned; Frank C. Easton loaned to Thomas Kays originally $2,000, and this is the balance of it, as I understand.

Q Now, on page 57, at the bottom of the page, which of those notes have you personal knowledge of as being given for estate moneys loaned?

A I do not know anything about that, particularly; I have heard of M. M. Drake's and John Decker's and Thomas Kays'; and the Van Blarcom mortgage we took by assignment for the protection of the estate.

Q Is that all that was loaned that you know of?

A I do not know of any others now.

Q On page 70, of the printed case, payments by Job Cory, the first item there; did you buy a cow for $70?

A Yes, sir.

Q What did you sell her for?

A She was not sold, she died.

Q The second item, cost of new barn, $1,067.61; that money was paid out by you?

A Yes, sir.

Q For what purpose?

A It was paid out for the building and the material.

Q On what property?

A The J. W. Ingersoll farm.

Q Which was bought in by you?

A Bought in by the executors.

Q On the foreclosure sale of that property?

A Yes, sir.

Q You have stated at what time in your evidence; what price did the executors pay for that property when they bought it in?

A I do not recollect now; I refer you to Mr. Kays.

Q And this item was to replace a barn which had been burned on this farm?

A Yes, sir.

Q Did you ever have an offer for that property before this barn was burned?

A I think not; I have no recollection of ever having an offer before the barn was burned.

Q On page 71, what was the charge of tax of 1874 for; on what property—$17.50?

A It was on that property; the J. W. Ingersoll farm.

Q Was the other item of taxes on the same, or on another?

A The same.

Q In regard to the assets; how came it that you collected or went collecting these assets, these bonds and mortgages, after the death of David Cory, and after you took upon yourself the administration of the estate?

A I do not know exactly why; I think we received them as they were paid in; there were some of them came and wanted to pay notes and obligations; some few that we thought were not very good, why we tried to collect, as we could urge them to pay.

Q Why did you pay cash, or any part of the legacies to Martha Morrow, Thomas D. Cory, yourself, and some of the others, in cash, still holding obligations?

A I think that we had the money; it had been paid in; we had it on hand, and they wanted some little money paid to them, and we paid it after assigning the most of these legacies in obligations, which left a little balance in money.

Q Did you ever take out letters of guardianship for any of the minor children?

A Myself?

Q You or any of the executors?

A What minor children?

Q The legatees.

A No, sir; I think not.

Q Why did you not?

A I do not know.

Q Did you ever set apart any money or obligations to answer the legacies made to the minor legatees?

A Yes, sir.

Q Have you those you set aside now?

A No, sir.

Q Will you name what you set aside, and when and for whom?

A We set a bond and mortgage down for Katy Roe, Morris Roe's daughter.

Q What one?

A I do not know as I could name it; it was a mortgage on a house and lot in Branchville; I do not know who it was now; I could not recollect.

Q What became of it?

A It was paid off.

Q To whom?

A It was paid to Easton, according to my recollection.

Q Do you know whether that money was ever reinvested?

A I do not.

Q Did you ever collect any of the interest of it?

A I do not think I did; I have no recollection of receiving any interest.

Q Do you know whether any were set off to Frank Roe?

A I think there was; there were papers picked out for the whole of these heirs, the children of Eliza Roe, and tendered to Harrison Roe, their guardian.

Q Could you tell which ones were besides the mortgage mentioned?

A I could not.

Q You have no memoranda?

A No, sir; Mr. Beatty, I think, took a memorandum of them.

Q Was this after the other legacies had been paid?

A I think the papers were selected the same day.

Q That is, when the first legacy was paid ?

A Yes, sir.

Q You never bought in any other real estate, except the Ingersoll farm, did you ?

A No, sir.

Q And all the payments in your account for seed, for cows, and for improvements, have reference to that property ?

A Yes, sir.

Q Can you tell or explain the depreciation as shown in the account stated in 1871, and that stated in 1878, or to what it is due ?

A The account of the whole estate ?

Q Yes.

A No, sir; I think not.

Q Mr. Keasbey wants me to ask you whether, if you had divided the estate in 1871, there would not have been enough to have paid all the legacies ?

A Taking all the papers as they stood, there would, I think.

By complainants' counsel :

Q You think so still, do you ?

A Yes, sir; I think so still ; that is, taking the papers as they stood in 1871 ; that is, I mean taking the papers at their face value and assigning them to the heirs; if we had prosecuted them and collected them in cash, I do not think there would have been enough, by considerable.

Further cross-examined, by Mr. Roe :

Q Were any of these papers that were set apart, given to any of these heirs afterwards, in any case, taken back by the administrators or executors ?

A Not that I know of.

Q You guaranteed none of these papers ?

A No, sir; none of them, not to my knowledge; there were not any taken back excepting Mr. Roe's, which he would not take.

Q They were never delivered ?

A They were never delivered; of course, after they were delivered to them we never took any back.

By Mr. Keasbey:

Q Were papers set aside for the Cory Universalist Church?

A No, sir; not particularly; I do not think there were any set aside and a list made of them, as there were to Mr. Roe.

Further cross-examined, by Mr. Roe:

Q You had three children who were legatees under the will, had you not?

A Yes, sir.

Q How were they paid, in cash or obligations?

A There were two of them paid in cash, and the other one has not been paid yet.

JAMES L. MUNSON, one of the executors, produced for cross-examination by the defendants.

Cross-examined, by Mr. Roe:

Q Were you present when the account was made out by the surrogate?

A No, sir.

Q When did you know that it had been made out?

A Not until sometime afterwards.

Q Were any payments made by you included in that account?

A No, sir; they were liberal enough to give me credit for five dollars money expended going to Paterson, and they allowed Job Cory ten dollars, but I guess his expenses were more than mine.

Q Was that correct as an allowance?

A Yes, sir.

Q Did you pay out any more money?

A No, sir.

Q Not up to 1871?

A No, sir.

Jas L. Norman

Q Except where you joined with the others in paying the legacies?

A Yes, sir.

Q Do you know anything about the obligations being set aside for the heirs?

A Yes, sir.

Q You know that it was done?

A Yes, sir.

Q By yourself and the others?

A Yes, sir.

Q Who has the memoranda of that?

A Mr. Beatty marked them off on a list we had; he handled the papers and we made up the amount of interest, Frank Easton and myself; we were governed by the list, and took a receipt for the obligations paid to those legatees.

Q Besides the property mentioned in the inventory, do you know of any other moneys received by the executors?

A Well, I do not know that I do know directly; I was by when the wood lot was sold; that is all that Mr. Beatty received, and it is in his account.

Q Why did not you settle the account; why was it not settled for by you in your account?

A Well, really, I had nothing, only a little expenses?

Q Have you had no money at all?

A No money at all, only what I borrowed of Mr. Beatty; I borrowed five hundred dollars, ($500) of Mr. Beatty.

Q What has been done with that?

A I have it yet.

Q Have you any obligations?

A No, sir.

Q You were consulted in the payments of these legacies, all of them?

A No, sir.

Q Which ones were you not consulted as to?

A I was not consulted in the payment of George Roe's, when the payment was made.

Q Was that in cash, or in obligations?

A I do not know, sir; I understand it to be in cash, but I do not know; we set out the general obligations to pay that $12,000.

Q You say that Mr. Easton offered Frank Roe obligations to pay his legacy?

A I don't say that; I say that we offered obligations to pay the whole; I don't say that he offered any special obligations to Frank Roe.

Q You do not know?

A I do not know as he did.

Q You say in your direct examination that as you understand it, Frank Easton offered him, Frank Roe, obligations?

A Well, I may have understood it that way, but then I don't know we ever set off any particularly, to Frank Roe.

Q Was not an assignment of certain obligations offered to you to execute?

A Yes, sir.

Q Who has those obligations?

A I suppose Mr. Easton has them.

By complainants' counsel:

Q Has them, or had them?

A I never had them.

Q Has them yet, or had them?

A Had them, I suppose.

Further cross-examination by Mr. Roe:

Q Where are they now?

A I suppose Mr. Kays has got them, or they have been collected.

Q Do you know of any moneys being paid out by the estate since you filed the bill?

A I do not; no, sir.

Q Mr. Kays has acted as your attorney since the death of David Cory, and since you have been his executors, and has knowledge regarding the estate?

A Yes, sir.

Cross-examination by Mr. Keasbey:

Q When did you first learn of the account?

A The first I learned was about 1877, and was that the account had been rendered and passed by the Court.

Q Did you not make any attempt to state any account?

A I did not.

Q Or ascertain that the account had been stated?

A No, sir; I made no attempt at all.

Q Did you not know you had to render an account?

A I knew they ought to render an account from time to time, and Mr. Beatty, I understood, and Mr. Easton, did render a partial account.

Q You left it in their hands?

A Yes, sir.

Q You had none of the money?

A No, sir.

Q And therefore you allowed them to make the account?

A Yes, sir; they had the money and the receipts, or the vouchers and the receipts.

Q And had not you heard that they had rendered an account?

A I had heard that they had been up and stated a partial account; yes.

Q Did you go there to look at it?

A No, sir.

Q Did you make any examination into the papers that they had in their hands?

A No, sir; not after we made the setting over.

Q Did you inquire whether the estate was sufficient to make it proper for you to pay some of the legacies?

A No, sir; not especially; I called on Mr. Easton to make a statement after we had paid over, to see how we stood; he always promised he would, but never did.

Q You joined with him in making the distribution?

A Yes, sir.

Q At that time did you examine into the assets, to see whether there were enough to go round?

A No, sir.

J. A. L. Thomson

Q You simply paid out some of the assets to some of the legatees ?

A Yes, sir.

Q Did any one at that time in your presence, make any inspection or examination of the assets ?

A No, sir; not to my knowledge.

Q How did you know the estate would be large enough to go round ?

A According to our inventory we thought we had enough to go round, and a little surplus, taken at the face of the papers.

Q If you had gone right on and made a settlement then, do you not think the estate would have paid almost everything ?

A If we had enforced claims, I don't know as it would.

Q If you had made distribution of the assets ?

A We always thought they were good.

Q It would have been sufficient, would it not ?

A Yes, sir; I suppose so.

By complainants' counsel :

Q Do you know whether it would or not ?

A Well, Mr. Kays thinks it would not, since he has made a re-investigation.

Further cross-examined, by Mr. Keasbey :

Q But you never took the trouble to make a re-investigation, until a few years ago ?

A No, sir; I never had an opportunity to get at the papers.

Q Did you ever ask Mr. Easton to make that re-investigation ?

A Yes, sir; I spoke to him.

Q What did he say ?

A He said he would, but he never got ready.

Q He kept putting it off from time to time ?

A Yes, sir; I spoke to him several times about it.

Q Did you ever enquire why they did not go on and finish the distribution of the estate ?

Jos L. Monroe

A No; we offered up as far as there were any guardians appointed, and finished as far as we could.

Q Could you not have paid the church?

A Well, that was disputed territory.

Q Who disputed that?

A Mr. Kays thought it would not be safe to pay that.

Q Who did?

A Mr. Kays, until we had the decision of the Chancellor.

Q When did you first consult him about that?

A Well, I never directly consulted him myself about that at all, but the other executors, I understood, did.

Q Do you know when he was first consulted about it?

A No, sir; I do not.

Q Who else made any objection to paying it?

A Mr. Cory thought we were not safe in paying it.

Q Did you act, all of you together, and make any definite resolution you would not pay that until it was determined?

A No, sir.

Q You simply let it go unpaid?

A Yes, sir.

Q Did you take any steps to get a construction of the will by the Chancellor?

A Not until the bill was filed by the trustees.

Q You resisted that bill, did you not?

A Yes, sir.

Q And appealed from the decision of the Chancellor?

A Yes, sir.

Q And all that occupied about seven years, did it not?

A Yes, sir.

Q That is, it was seven years from the time of the death of the testator?

A Yes, sir.

Q Did you ever set apart certain obligations to meet that claim?

A No, sir.

Q Did you ever set aside certain obligations to meet the claims of the infant heirs?

A Yes, sir.

Q Definitely? there was only one you could mention a little while ago.

A Yes.

Q You made no selection of any assets for the church?

A No, sir.

Q You expected that would not have to be paid, did you not?

A Well, I did not expect so.

Q Was there any wish expressed that that should not have to be paid?

A Mr. Cory thought we would not be safe in paying it, from counsel he had taken on the subject.

Q You went on paying out cash and assets for several years, did you not?

A Well, we paid out the assets; as far as cash paying out went, according to my knowledge of things, we never paid out very much of that, except to Thomas Cory and Martha.

Q You did pay out a good deal of cash?

A The account shows a good deal of cash was paid out.

Q Why did you pay cash when you were authorized to pay in obligations?

A That was against my view of the subject.

Q Against your advice?

A Yes; against my view of the case; against my control, that was.

Q You were present when the assets were distributed, were you not, the first time?

A Yes, sir.

Q Were all the assets divided, then, or only certain ones picked out for certain of the legatees?

A Well, sir, Mr. Cory picked them out; me and Mr. Beatty computed the interest; it was just taking them out of the pile as we came to them to fill up the bequests.

Q You did not then make a thorough examination to see whether there was enough to go around or not?

A No, sir; we took it for granted from our inventory there would be.

Q In your answer to the bill filed by the trustees of

Jos L. Monson

the church, you admitted that there were sufficient assets, did you not?

A Yes, sir.

Q Why did you do that?

A Well, Mr. Cory and Mr. Easton admitted that, I believe; I believe I was not examined in that case.

By complainants' counsel:

Q Counsel asked you about the answer you put in?

A We all admitted that.

Further cross-examination, by Mr. Keasbey:

Q You thought then the estate was sufficient, did you?

A Yes, sir; we did, from what figures we had at that time, we thought it was sufficient.

Q By your account stated by this bill, in which you set out the assets of the estate in 1871, there was a deficiency of only about $1,500, was there not?

A Well, that I never have made up; Mr. Kays made up that account, and I take his figuring for it as correct.

Q How much loss has there been since then?

A Well, there is the Ingersoll mortgage, since then, $4,000, about.

Q Couse note?

A Well, that aint since 1877, is it?

Q I am speaking of loss since 1871?

A Oh, yes; Couse note was about $1,000, and interest; Roof bond and mortgage over $2,000; George Greer's note, and loss on Salmon Van Deren's note; that is all I recollect of now, from memory.

Q How does it come that the deficiency is now stated at $15,000?

A That is from Mr. Kays making up the account; I recollect no more at present; I suppose by Mr. Kays making up and searching out the losses and expenses.

Q If the estate had been closed in 1871, it would saved all that expense and loss, would it not?

A Yes; saved the expense, certainly.

By Mr. Roe:

Q What share of the commissions do you claim, Mr. Munson?

A About $440; I believe they agreed to allow me.

Further cross-examination, by Mr. Keasbey:

Q Was there any discussion had at or about the time when you distributed the assets among the other legatees as to whether or not you should pay the trustees of the church?

A Yes, sir.

Q What objection was made to paying it?

A Well, I will illustrate the conversation a little; Mr. Cory asked me if I thought we would be safe in paying the bequest to the Universalist Society; I gave my opinion that we would be just as safe in paying that as in paying his; that was all my answer to him.

Q What else?

A There might have been some little more talk.

Q What did he say to that?

A Well, he did not think he would.

Q What did he say?

A I cannot recollect the exact language he used; his argument was he would not be as safe.

Q Did he say he did not want to pay it?

A No; I don't know that he did directly.

Q Did you immediately consult counsel about that?

A I did not.

Q Was that question ever brought up again among you?

A Well, I don't know that it was, only on that one occasion; that was my decision; he differed in opinion with me.

Q Did he say why it would not be safe?

A Yes, sir; I don't know but what he did; I guess it was at some later day he said Mr. Kays said it would not be safe to pay it.

Q What did he say at that time before he saw Mr. Kays?

A Well, I don't know as he said much more than I told you.

Q Did he suggest to you any reason why you should not pay it?

A No; no special reason that I recollect of.

Q What do you think has been the cause of the loss to the estate—the depreciation? has it been this delay that has been caused by not paying these legacies?

A One great cause has been in the depression of property.

Q When did that come on?

A About 1874 or 1873—along there somewhere—may be sooner than that.

Q That was three years after David Cory's death?

A Yes, sir; the crisis was in 1873; it began in 1872.

Q Did you ever recommend ascertaining from the Court whether you ought to pay this or not?

A No, sir.

Q You simply let it go unsettled?

A Yes, sir.

GEORGE B. BEATTY, one of the executors, produced by the complainants, for cross-examination.

Cross-examined, by Mr. Roe:

Q In your direct examination you have given a statement of the obligations that were set apart for the three children of Eliza Roe?

A Yes, sir; I did.

Q It is on pages 268 and 269 of the printed case; refer to it, please; how came you to assign the Ingersoll bond and mortgage as one?

A Why, it was one of the obligations, and it was handy by Mr. Roe there; that is about the only reason that I now think of.

Q How came you afterwards to foreclose that?

A Mr. Kays sent a notice over that the man was cutting the timber off and was destroying it, and had left the property, and Mr. Cory came up to me and told me about it, and wanted me to go with him; I went with

him over there and we got possession of it, and then there was no way to do only to foreclose it.

Q Did you ever make any inquiries as to the value of the bond and mortgage?

A Yes, sir; I learned that there was a claim against it from your uncle; that there was a claim against it by your father or mother, or some of the family.

Q How long since?

A I could not recollect; I cannot give dates.

Q Was it not at the time you offered it to William H. Roe?

A Yes, sir; Frank made a tender of it, so he said, to William H. Roe, and he said Mr. Roe told him there was another obligation ahead of it, and he would not take it unless we guaranteed them; we told him we would not do that business.

Q You had other obligations?

A At the time?

Q Yes.

A Yes, sir.

Q Did you offer him other obligations?

A In lieu of those?

Q Yes.

A No, sir.

Q Why not?

A We considered he was bound to take what we offered him, as well as we did all the rest; we did not make flesh of one and fowl of the other.

Q Did any of the rest have any choice in the obligations you gave them?

A No, sir; they kicked, and we told them they were a present; if they didn't like them they must do the best they could with them.

Q Did Mr. Roe refuse to take the obligations?

A Yes, sir; Mr. Cory and I went to see him about another obligation that was found against him; he admitted that the obligation was his hand-writing, but said he would consult counsel before he paid it.

Q On what ground did he refuse the other obligations that you offered him?

Geo B. Keatley

A He was afraid there might be loss on them, and wanted them guaranteed.

Q Did he want them all guaranteed?

A He did; that was what we understood him that day, if my memory serves me right.

Q Some of these you had re loaned yourselves, had you not, as executors; money of the estate?

A No, sir; I had not.

Q Had any of the other executors?

A I do not know what the others did at that time; I never was counselled about re-loaning any of it out.

Q You never consented to re-loaning any of the money?

A No, sir.

Q You knew some was re-loaned?

A I heard so afterwards; yes, sir.

Q Was the note of Isaac Madison an inventoried obligation?

A It was inventoried, I think.

Q And the note of George W. Greer?

A I think Mr. Kays had given a receipt for certain ones, and we had not the obligations.

Q Now, of the obligations which you offered him, which ones did you afterwards collect?

A Well, that I could not say; Mr. Cory and Mr. Easton had the handling of the papers.

Q (Handing witness a paper), Just look at that?

A That is a list of the obligations that we set apart for the children of Eliza Roe.

Q Who has had charge of these obligations since that time?

A They were in the care of Mr. Easton; I think there were a few more than there are in this list; I am positive that these were set out, but the others I could not name, because I have lost the marks to them.

Q What obligations, other than those stated in your receipts, did you have the control of, if any?

A I never had control of any of them, but two or three papers; one bond and mortgage that I asked for, which was Mr. Lantz, because he wanted to take it up; I was

down at Newton and I got that; I settled with Jacob Shuman, the undertaker; and there was a note that was doubtful against Mr. Riker, that Jacob was security on, and he took that as part of his bill.

Q That is all you had?

A That was all I had any control over, individually.

Q Was anything put aside for Katy Roe?

A Yes, sir; there was an obligation picked out that day and Mr. Cory was to take charge of it.

Q Did you collect any interest on it?

A There had been, the spring before, interest paid to me.

Q When was these selected?

A When we selected the other obligations in the fall of 1871.

Q You received how much interest on that?

A One year, I think.

Q And did not collect the obligation?

A No, sir.

Q I see you paid for two cows $120; what were they for?

A After Mr. Cory had possession of the farm, he said he could do better if we would each furnish a cow; he was going to furnish one.

Q They were bought for that purpose?

A Yes, sir.

Q What were those cows sold for?

A I do not know; Mr. Cory had the entire management; I do not know anything about it.

Q Mr. Kays has charge of the papers of the estate, has he?

A Yes, sir; I believe so.

Q And knows about it?

A Yes, sir; he has all my receipts, wherever I paid anything out; also a list of what I collected.

Q And do you remember what your share of the commissions was?

A The same as Mr. Munson's.

Q What would you do with this money that you had collected by way of interest, or that was paid to you on these obligations—did you re-invest it?

A Why, I paid obligations; paid debts and expenses, in one way and another; and I ~~paid~~ paid $500 to Mr. Munson, and some to Mr. Cory.

Cross-examined, by Mr. Keasbey:

Q You were present when the distribution of the assets was made?

A Yes, sir.

Q Was any general examination made of the assets, at that time, and classification of them?

A No, sir; not in regard to their goodness or badness.

Q Did you set aside then any assets for the Sparta Church?

A We did not; we only left the balance after taking these others out.

Q Was anything said then about paying this legacy?

A Yes, sir; it was talked of.

Q What was said?

A I could not tell you verbatim, what was said.

Q What objection was made to paying it?

A Mr. Cory objected, rather, to paying it.

Q On what ground?

A He thought we could not do it with safety at all; I think he had talked with Mr. Kays about it, he said so; I had not said anything at that time to Mr. Kays about it.

Q Had he talked to Mr. Kays at that time, do you know?

A I think so; that is my recollection of it.

Q You do not know whether he had or not?

A No, sir; I was not by.

Q Did he say he never meant to pay that if he could help it?

A Yes, sir; shortly after that he told me he never expected to pay it; I then says to him, "You let Mr. Munson and me settle up, and you can have the funds and fight it just as long as you please."

Q What did he say to that?

A He did not make any reply to that, but he was willing for it, I thought.

Q You did not want to fight the church?

A No; I did not want to go into any law suit or fight anything.

Q Did he say he wanted to have a law suit?

A No, sir; he did not.

Q Did he say he did not calculate to pay it as long as he lived?

A Well, I understood it in that way at the time; that he did not think they were entitled to it; he did not think they would comply with the conditions.

Q What caused the delay in the settling of this estate?

A Well, that has been the delay.

Q The unwillingness to pay the legacy?

A Yes, sir; and the unwillingness of Mr. Roe to accept the obligations he would not accept; I always believed we were to pay them in the obligations; Mr. Roe would not take these obligations, consequently we could not settle it up.

Q Did you ever make any effort to settle with the church?

A Yes, sir.

Q What was it?

A After we had the settlement with Mr. Kays, there was a proposition then made to give them the balance, or offer them the balance of what was left, and we gave them notice to that effect, and they met us at Sparta, in Earl's hall.

Q Was anything said about the condition, then, as to keeping up preaching?

A I think there was.

Q Did they ask if you were willing to guarantee that condition should be waived?

A I think that they did.

Q Did you say you were willing to guarantee?

A No, sir.

Q Did the offer go off at that?

A Yes, sir; I think it did; Mr. Cory told them if they would divide the money with the other two churches he would then guarantee.

Geo B. Beatty

Q This was after the decision of the Chancellor, was it not?

A Yes, sir.

Q This was eight years after the death of the testator?

A It was in the fall, I think, of 1877, if my memory serves me right; 1877 or 1878, in the beginning of the winter; it was one or the other.

Q In the meantime did you make any effort to collect the assets?

A No, sir.

Q The property went down in value?

A There was a shrinkage in value; yes, sir.

Q It was worth a great deal more then than it is now.

A Yes, sir.

Q If the estate had been settled at the beginning, it would have been more valuable than it is now, would it not?

A Well, if we had not been forced to keep that paper; of course if we could have got it off for its face value, it would not have been lost to the estate; farm land has depreciated very much in value all over.

Q Has not the principal part of the delay been occasioned by the difficulty of settling with the church?

A I presume it has.

Q Why did you pay money to certain of the legatees after you found out the estate was insufficient?

A There never has been, to my knowledge, after we found that out—and before the understanding—when we were there with a few dollars to make up, we could not make it exactly; and a few dollars, as each one wanted a little spending money, why—

Q Did you not pay several thousand dollars in that way?

A We did not expect to pay so much?

Q Did you not pay to one, $4,000?

A No, sir.

Q Did you not pay to Cory, $4,000?

A No, sir; the other executors did.

Q Well, I mean the other executors?

Geo B. Beatty

A Mr. Cory, I guess did; Mr. Munson, I don't think did; I had nothing to do with it.

Q You had no knowledge of it?

A No, sir; I understood Mr. Cory—in the first place he had loaned his brother some money before we made any distribution at all.

Q "That he loaned his brother some money;" who is that?

A Charles V.

Q This appears in the account, does it not?

A Before there was any money paid, or any obligations set back at all, Mr. Cory was home on a visit.

Q You gave Charles V. Cory $2,000, part of that loan, as a part of his legacy?

A Mr. Cory loaned it to him, and then afterwards—

Q Charged it to him on his legacy?

A I presume so; I understood so.

Q So that the effect of that was to give him so much cash, was it not?

A It did.

Q Why did you not ever have an examination made into the estate until 1877?

A Well, we did not know but what there were obligations enough, until we found they began to be worthless; Mr. Kays gave us the first information about it.

Q Mr. Kays was your attorney all the time, was he not?

A Well, in the estate matter, he was; Mr. Munson and I made an application outside.

Q That was before?

A Yes, sir.

Q He was your attorney when you filed your answer admitting the sufficiency of the assets?

A Yes, sir; we then counted them all at their face value.

Q You were present when the account was stated by the surrogate, were you not?

A Yes, sir.

Q You and Mr. Easton?

A Yes, sir.

Geo B. Beatty

Q You gave him the inventory as the basis of the account?

A Mr. Roe took the inventory as the basis.

Q You made no objection to that?

A Yes, sir; I told him he would get our accounts mixed—we intended to keep them separate; he said "No, I will separate them when we get through; I want to do this, to know what it is worth;" so I objected no further, and said no more about it.

Q The reason was he wanted to know what the whole estate was worth?

A Yes, sir.

Q Your objection was he would get your accounts mixed?

A Yes, sir.

Q You had no objection on the ground that the inventory was incorrect?

A No, sir; I had no idea of its being incorrect.

Q You knew the surrogate was making up an account in which you charged yourself with the inventory, did you not?

A No, sir; the object of making this statement was to get it all correct; there were some things came to our hands that were not inventoried, and I was anxious to have it all explained.

Q You knew that you were signing your account when you signed that?

A No, I did not know that we were signing it, as stated here in the book.

Q What do you mean by that?

A Why, as a final account, because we told them we could not make a final account.

Q It was not a final account, was it?

A I have understood since it was an account charging us with the whole thing.

Q It was an account of what had come into your hands, was it not, and was a true account of what had come into your hands, was it not?

A Yes, sir, so far as myself was concerned; I could

Geo B. Beatty

not vouch for the others; I suppose they did it the same way.

Q The inventory was correct?

A Well, there were some mistakes made in the inventory, and we wanted them corrected.

Q And they were corrected?

A Yes, I believe they were corrected; Frank said he would correct them; I at the time was hurt very much, and it was with quite a good deal of exertion and difficulty I got there at all, and I did not watch closely or pay particular attention; I could not; I got thrown out of a wagon and was hurt very badly the day I should have gone up, and two or three days after Mr. Easton called for me and told me Mr. Roe wanted us to come up that day, and I did so.

Q Do you know anything about the Ingersoll farm—the value of it?

A Well, I could only make an estimate according to what I considered other land worth.

Q Well, what was it?

A At the time we bought it in I thought we could save quite something for the estate.

Q Did you not take possession of it before you bought it in?

A Yes, sir; Mr. Kays gave us notice the man was cutting off the timber, and we went over and found it was so and the house empty, and we went and got possession of it; Mr. Cory came after me and I went with him.

Q Was the first mortgage foreclosed after that?

A The first mortgage aint foreclosed yet, I guess.

Q You still have possession of that farm?

A No, sir; we sold it; Mr. Cory tried to sell it all the while, but could not find a customer to make anything by.

Q You paid out a good deal more on that than you got in, did you not?

A I guess Mr. Cory has, considerably.

Q You do not know about that?

A I don't know about it at all.

Geo. P. Beatty

Q According to your statement, your receipts were about $300 more than your disbursements; what became of that?

A I was willing to hand it right in when we settled, and supposed that was the understanding, but Mr. Kays told me not to do it.

Q You still have it, then?

A Yes, sir.

Q You made no investment?

A No, sir.

Q Do you know of any being made out of this money?

A Of what I had?

Q Yes.

A No, sir; I was ready to pay it at any time.

Q Was not the money that belonged to the estate collected and loaned out?

A No, sir; I never loaned any out.

Q Did anybody every do it that you know of; any of the other executors, or Mr. Kays?

A Well, I understood it was loaned out; when we made up the estate with Mr. Kays in 1877, then I learned that Mr. John Decker had borrowed some money; that was the first I knew of it.

Q Did you make any objection to that?

A Well, I would not have done so, that is all.

Q You have settled all the obligations that came into your hands?

A Yes, sir.

Q Did you get payment of them?

A Yes, sir; what came into my hands I settled them and got pay for; no, I am mistaken; the Riker note—a small note—was left with me; I thought I could make a turn with it, but could not do it and so returned the note; Mr. Kays has the note.

Q You were present when the legacies were paid, were you not?

A I was present when the distribution was made of the bonds and notes to the different legatees.

Q You were acquainted with the distribution of the moneys afterwards, were you not?

A No, sir.

Geo B. Beatty

Q Did you not know that that had been done?

A Well, the understanding that day was, there was to be a small portion just to make up the balance, as we could not make it out exactly with paper.

Q More than that was given, was there not?

A Well, yes; some of them I see since, there was more than that given.

Q You saw the receipts that they gave for their different shares?

A Yes, sir; I have seen them.

Q Who drew them?

A I guess Mr. Easton drew them.

Q Did you not draw them yourself?

A No, sir.

Q You saw them?

A Yes, sir; I saw them.

Q You consented to the payment of the legacies?

A Yes, sir; what was distributed, I consented to the payment of the papers.

Q Who made the selection of the assets to be distributed?

A Of the papers?

Q Yes.

A It was done by all hands; I named the papers and the others agreed to them.

Q Your commissions were calculated upon the basis of the whole estate, were they not?

A Yes, sir; I presume so.

Q But you left the collection of the assets that were to be collected in the hands of some of the other executors?

A Mr. Easton and Mr. Cory always had charge of that.

Q Did you insist on re-investment in good security?

A No, sir.

Q You made no attempt to do that?

A No, sir.

Q You knew there would be some delay before this church matter would be settled?

A Yes, sir; but I had no idea it would be so long.

Q But you made no attempt to put the estate in good condition, so as to keep the property ?

A Well, as far as that goes, I thought they were invested by the testator, and if we undertook to re-invest them, we could do no better, and if there was a loss as it was, they could not blame us if we had no negligence about it.

Q Why did you let the estate matters go on as you did before you settled up ?

A Well, it has been hanging in Court, you know.

Q You made no effort to have it settled, did you ?

A Yes; I guess Mr. Kays has been trying all along.

Q Did you make any effort to settle it, or put in objections to claims ?

A Well, there was an objection put in in the first place.

Q You filed no bill for a construction of the will ?

A Yes; that was the understanding; so that we would be safe.

Q But you asked for no such instruction until 1878, did you ?

A 1877, I think it was.

Q You joined with the others in the answer to the claim on the part of the church, did you not ?

A Previous to that ?

Q Yes.

A Well, in the first place, we were willing to have a construction of the will, if it was necessary.

By Mr. Roe:

Q You were present and helped to select the obligations that went to pay Martha Morrow's legacy ?

A Yes, sir.

Q And Thomas D. Cory ?

A Yes, sir.

Q And for the payment of the legacy of Mary O. Easton of $500 ?

A No; I do not recollect about that; I might have been, but I do not recollect.

Q Do you know anything about the payment of Charles V. Cory's legacy?

A No, sir; only by hearsay.

Q Did you select the obligations that went to pay Jane Easton, or helped to?

A We selected a portion of them; there was a suit brought before, I think, in the testator's life time against Mr. Longcor; Mrs. Easton had a desire for that property, and we selected a portion and it was left for that property to be sold, she thinking she could get that; if she could she wanted that.

Q Who selected Job Cory's obligations?

A Mr. Munson, Mr. Easton and myself.

Q Was Mr. Munson present during all the time this selection was made, and did he consent to it?

A Yes; that is my recollection of it.

Q Do you know about the George Roe legacy?

A No, sir.

Q Or the Samuel Cory?

A No, sir.

Q Or the sons of Mr. Job Cory?

A No, sir.

Q Frank Roe?

A No, sir; we picked out the papers then for Eliza Roe; that is, George, Frank and the daughter—I forget her name—and Mr. Roe would not take them; that is all I know about their pay.

JOB CORY, recalled for

Further cross-examination, by Mr. Roe:

Q Do you remember, that in your direct testimony you put in a statement of receipts and payments?

A Yes, sir.

Q That was correct, was it?

A I think it was; yes, sir.

Q You had charge of the Ingersoll matter, and your account shows your receipts and disbursements on that?

A Yes, sir.

Q Have you charge of any of the obligations or money that is left?

A No, sir.

Q Did you ever make any investment of the estate money?

A Only that one to Charles V. Cory.

Q And that is all?

A Yes, sir; that Frank Easton and I did, jointly.

Q Did you ever invest any of the estate money in real estate?

A Yes, sir; a little.

Q What?

A We bought the Owen Hughes' property.

Q Any other?

A I did.

Q Where?

A I invested $2,000 in a farm in Kansas, in my own name

Q Do you hold that farm still?

A Yes, sir; I do.

Q What part of Kansas is that?

A It is in Johnson county.

Q Have you invested any other in real estate—of the estate money?

A No, sir; I have not.

Q Have you invested in any obligations in your own name, or in the name of the executors—any of the estate money?

A Charles V. Cory, I invested with, in the name of the executors.

Q Any more in your own name?

A Yes.

Q In what?

A Bond and mortgage.

Q What amount?

A I think $1,500.

Q On what property?

A Property in Kansas; two farms.

Q Any other?

A No, sir; I think not; I do not recollect of any other.

Q You have that obligation still?

A Yes, sir.

Q Is that accounted for in your account?

A Yes, sir; all the money that I have received is accounted for.

Q And those specifically are not accounted for?

A No, sir; but there is money charged to me that I received—every doller of it—and I expect to be able to pay it whenever it is really called for.

Q That is all the money of any kind belonging to the estate that you have invested in your own name, or otherwise?

A Yes, sir.

Q Now, one question in regard to the obligations you got; I want to know which ones of these are uncollectible; Peter Snook's, did you collect that?

A I collected on the property, $3,000.

Q Mahlon Goble's?

A I hold that yet.

Q As good?

A I consider it good.

Q Kief's?

A I hold that yet.

Q Couse's note—two of them?

A They have been paid in part—that is, I lost considerable on them—I lost $280, on one.

Q How much on the other?

A Well, I think not anything, only some costs.

Q Bonta's note?

A Bonta's note I have got.

Q That is good?

A Yes, sir.

Q Coss's notes?

A Coss's notes I lost—both of them.

Q Do you know anything about the collectibility of the obligations that were given to Martha Morrow?

A Well, not very much—Mr. Easton can tell you all about that.

Q And so I suppose with Thomas?

A Yes, sir; he had the collection of part of them.

Q When did you buy this farm in Kansas, using the estate's money for that purpose?

A Well, I don't know as I can tell, exactly.

Q As near as you can tell?

A Probably five or six years ago.

Q When the farm was bought?

A Yes, sir.

Q And when the $1,500 was invested, also?

A Yes, sir.

Q Have you any cash in your hands belonging to the estate, which you have not invested?

A I have a small balance in the bank—I do not know exactly how much.

Q I mean to say have you on hand, or have you used any money belonging to the estate?

A I have used some of it.

Q For your personal purposes?

A Yes, sir.

Q How much?

A I could not tell now; among others the purchase of the farm and the loan I spoke of—both made in my own name.

Q And money in addition to that?

A Well, I have used some, one way and another, that I have accounted for in my account.

Q How much do you think you have used in that way since 1871?

A I could not tell now, without going over carefully.

Q As near as you can tell?

A Probably between four and five thousand dollars.

Q That includes the Kansas loan, or apart from that?

A It includes that—it includes the Kansas loan and the Kansas purchase.

Q Do you think $5,000 would cover the amount?

A Well, I think it would, as far as my recollection serves me now.

Q Have you memoranda of that?

A Of what?

Q The moneys which you have used, the estate money, personally?

A I think not; some of it I used, which was mixed up with my individual money.

Q Did you not have a book where you kept your receipts and disbursements?

A It was kept by Frank Easton, most of it.

Q Your receipts and disbursements were kept by Frank Easton?

A Yes, sir; a good deal—he kept the regular books.

Q Did you not have a book where you entered the amount received and the disposition made of it?

A I entered them in part.

Q Have you that book with you?

A No, sir.

Q Is it in evidence?

A No, sir; I think not.

Q Have you any other books besides that?

A No, sir; Frank Easton and I used to get together occasionally, and he put it all on his book.

Q Does your statement, given in your evidence, show the investments that were made by you?

A No, sir.

Q Did the other executors know about these investments made by you?

A I don't know whether they did or not; Mr. Easton did.

Q Do you know whether Mr. Beatty or Mr. Munson did?

A No, sir.

Q Do you know they did not?

A No, sir; I do not know whether they did or did not.

Further cross-examined, by Mr. Keasbey:

Q You have been collecting principal and interest on various obligations, from time to time, have you not?

A Some I did; not very much.

Q Have you not been collecting interest regularly on these obligations that you have remaining in your hands?

A Which obligations do you mean?

Q The obligations, that it appears in your account, remained in your hands in 1871; have you since then been collecting principal and interest on those obligations; some of them you have collected entirely; they have been paid off?

A Yes, sir.

Q Others are not paid off; have you not been collecting interest?

A There has been none in my hands that belonged to the estate, only what was assigned to me.

Q Who has been collecting interest on those belonging to the estate?

A Only those that were paid off.

Q Those that were paid off; who received the money on those?

A The statement is in of all the money I received on the notes, bonds, mortgages and everything else.

Q What did you do with the money you received; did you re-invest it?

A I paid some legacies with it; I paid $2,000 to Charles V. Cory, and paid some to Thomas Cory, and paid some over to Frank C. Easton to pay off some legacies.

Q Then you did not re-invest any of it in the name of the estate?

A Only $600—Charles V. Cory—that was all I invested in the name of the estate.

Q Then the estate has not been gaining any interest all this time?

A I have held the money ready for the estate at any time.

Q You have not put it out on interest, then?

A Sir?

Q You have had it on hand, not on interest?

A Yes, sir; I have had it on hand.

Q How much have you had on hand?

A I never kept much on hand.

Q You invested, you said, in your own name?

A Yes, sir; some of it.

Q Any more than the $5,000?

A I do not think I did.

Q What rate of interest do you receive on the mortgage in Kansas?

A I was to receive ten per cent.; I have not done it, though; my investment in the land there has not paid anything.

Q On the bond and mortgage, I asked you what interest you received?

A I have not received but one year's interest on that.

Q What is the rate of interest on that?

A Ten per cent. it should be, but I have not received it.

Q There are many bonds and obligations still outstanding, in your hands, belonging to the estate, are there not?

A No, sir.

Q What does the estate consist of now, then?

A There is a statement of what it consists of; I do not recollect exactly now.

Q Where is it?

A I think it is in the hands of Mr. Kays.

Q Is it drawing interest?

A Some of it is.

Q How much of it?

A I do not know; Mr. Kays can tell you all about that.

Q Have you directed Mr. Kays to make re-investments so as to get interest?

A I do not know; I have not.

JAMES L. MUNSON, recalled:

Further cross-examined, by Mr. Keasbey:

Q Have you used or invested any money of the estate?

A No, sir.

Q None at all?

A Nothing whatever; I have $500 that I got.

Q What did you take it for?

A Well, on percentage.

Geo B. Beatty

Q You got it of Mr. Beatty?
A Yes, sir.
Q When did you get that?
A Some four or five years ago.
Q Had you not got it at the time of the old account?
A I cannot recollect.

GEORGE B. BEATTY, recalled:

Further cross-examined, by Mr. Keasbey:

Q Have you had any money of the estate?
A There is a small balance of it, by the way the estate is made up, by throwing in the receipt I had given to Mr. Cory; that brings me in debt.
Q How much?
A Mr. Kays made it out nearly $300.
Q Have you used any other?
A No, sir.
Q What have you done with that $300?
A I have it ready, sir.
Q In the bank?
A No, sir; I did keep it in the bank.
Q Where is it now?
A In my pocket-book.
Q It is not on interest?
A No, sir; I expected to be called on for it every day, and just kept it ready.
Q How long have you had it in that condition?
A Well, I have had it since we made the statement in 1877, and kept it ready; I did not know but what it would be called for.
Q Is that all the money of the estate you have ever used?
A Oh, no; I have had other moneys, you know, but after paying out expenses it had left that much balance in my hands.
Q Have you ever used any moneys of the estate for your private purposes besides that?
A No, sir.

Q The money that you have had, from time to time, have you had it on interest?

A Yes, sir.

(Mr. Roe offered in evidence the memorandum of the obligations set off to the children of Eliza Roe, and the same was marked Exhibit No. 1, on behalf of the defendants Roe.)

Adjourned until Wednesday, August 25th, 1880, at 9 o'clock A. M.

WEDNESDAY, August 25th, 1880.

Continuation of case pursuant to adjournment.

THOMAS KAYS, a witness called on behalf of the complainants, produced for cross-examination by the defendants:

Cross-examined, by Mr. Roe:

Q Look at pages 306 and 307; after you had your first settlement of December 31st, 1870, you had no other settlement with them until January 12th, 1878?

A I did not.

Q You had money and obligations in your hands, in the meantime?

A I did.

Q Referring to page 307, I see you made certain payments for them; those were all paid, were they, by their directions?

A Yes, sir.

Q By the directions of which particular one?

A Frank C. Easton had very much more to do with the obligations than the others.

Q And he knows about all these payments?

A Well, I am saying that he had more to do with them than any one else, and the most of my orders were from him, and most of my transactions were with him.

Q And all the payments you made for the estate were known to him?

A Yes, sir; or some one of the executors, except

maters relating to suits; all those were made of my own motion, and without orders from them.

Q I see at the bottom of the page, there is a claim of A. J. Rogers, paid?

A Yes, sir.

Q Had he two claims?

A But one.

Q And the statement in the surrogate's account of a payment to him, per receipt, is an error?

A It is.

Q It was not paid?

A It had not then been paid, and was afterwards paid by me, and the one on page 307, $522.59, is the same claim.

Q It is the same amount as that stated in the surrogate's account, that is, with the interest added since that time?

A It was smaller, I think, as stated in the surrogate's account, and the difference in the two, I think, is interest. I see it is $418.58, in the surrogate's account, but there was not that much difference in the interest.

Q The voucher shows the principal and the interest?

A Yes, sir.

Q On the 308th page, the payments made to Clark for insurance, and to Charles Roe, for interest—do you know by whose directions they were made?

A I do not know that I can state positively; Clark's, most likely, was by the order of Beatty, or Cory, who had charge of the Ingersoll farm; and the interest to Charles Roe, I do not now remember; I think Frank Easton ordered it, but I will not be positive, as regards that.

Q On page 309, there is an item to Charles J. Roe, by whose directions was that paid, $124.55?

A I do not know that I ever received any order, or any—

Q Well, had you any implied instructions?

A I did; I had charge of the claim, and spoke to you about bringing the suit, and paid you, and charged them in the account with it.

Q Jointly?

A Yes, sir; I had only one account with the executors in matters relating to the estate, and that was a joint account with all.

Q On page 310, "J. L. Decker, receipt for taxes;" by whose order was that paid?

A I think Frank C. Easton.

Q I refer to page 319; you have a book that you are willing shall go in evidence, showing the manner in which you have made up this statement?

A I have; a ledger.

Q By your consent, can we put it in evidence?

A You can.

(Mr. Roe offered said book in evidence, and the same was marked Exhibit No. 2, on behalf of the defendants Roe.)

Q How did you make up that book? (Exhibit No. 2.)

A I made the inventory the basis of the book, and opened an account with each item in the inventory; on the left hand side of the page I have put down the principal of the obligations and the interest inventoried, and added the two together in red ink, being the amount in the inventory; on the left hand side of the page are entered the payments made on the obligations, and briefly to whom paid: "B" for Beatty; "F. C. E." for Easton, and "J. C." for Job Cory; and if transferred to any one, it is marked to whom transferred; when the first payment is made, if it is interest I have marked on the left hand side of the page that amount, which together with the interest inventoried balances one with the other; I have also entered other items than those in the inventory; obligations that in anywise came to their hands that were not inventoried, if in anywise complicated, and have also entered an account against all the executors—receipts and payments by them; as I now recollect, the entries not in the inventory are entered at the top of the pages in red ink; some of the obligations in this account were in my hands for collection, and the receipts and payments thereon are taken from my individual account with the execu-

tors, which are vouchers in the case; and in some cases the costs incurred in suits are entered; the account of each of these items, when finally paid or transferred, is balanced in this book; those that are not collected stand not balanced; I also got up, in order to make up my statement, a large number of schedules analyzing my account, and claims in my hands for collection, and in some cases those that were not in my hands for collection; and by this book I have traced to each executor the receipts on the various obligations, and in the statement I have made they, and each one of them, are charged with all such receipts, both amounts and dates.

Q In regard to the statement of the account, as the estate stood November 15th, 1871, pages 362 to 378, I see there is a difference between that statement and the schedule that is in the bill; which of these is the correct statement?

A The statement on page 362 is correct; the statement on page 362 is a revision of that in the bill; at the time I filed the bill I made a pretty thorough examination, but subsequent to that more so.

Q Can you, without too much trouble, show by the account, the principal differences between that statement and the one in the bill?

A I have not looked at it to see what variations there are; they are apparent from the two statements themselves.

Q And are made up from the vouchers and papers which you have in evidence?

A Yes, sir.

Q It is a mere matter of calculation?

A Well, not all made up from the papers in evidence; the papers in evidence are the basis of it; but I have schedules upon which I made these various matters up, which are not in evidence.

Q Is there anything in evidence that furnishes a ~~date?~~ data?

A I think everything is in evidence that furnishes a date, and the balance is a mere matter of calculation.

Q So you think the difference is in an error of calcu-

lation, more than from anything that you afterwards discovered, to be supplied?

A I do not exactly understand that.

Q Was there anything to be supplied that was omitted in the other account, either in receipts or payments?

A I think not.

Q Have you a schedule of how you made up the interest accrued on notes, bonds and mortgages, since the inventory, and cash transferred to Martha Morrow?

A I have, and produce it as Schedule No. 8; it contains not only Martha Morrow's, but Thomas D. Cory's, and others.

(Mr. Roe offered said papers in evidence, and the same were marked as Exhibit, No. 3, on behalf of the defendants Roe.)

Q Have you a statement of the obligations that they had on hand, November 15th, 1871?

A I have a schedule of them, and that is printed on page 53 of the printed case.

Q On page 60 of the printed case, there is a balance sheet made up; the same balance sheet you have made up on pages 379 and 380, in your evidence; on page 380, the deficiency is shown to be $2,654,06; the statement in the bill on page 60, makes the deficiency $1,752.57?

A Yes, sir.

Q With a balance in accountant's hands, as per account, of about $1,000 more than in the revised statement; can you tell us what makes that difference in the two statements?

A The items in the two accounts will show the difference. The larger deficiency, on page 380, is made up from the evidence in the case, and the items in the two statements will show the difference; and I think it is by some of the obligations being rated at a less value in one than the other.

Q On page 380, you deduct obligations which are stated to have been then of no value; were they of no value on November 15th, 1871, and so considered?

A I would have considered the A. Roof bond and mortgage of no value in 1871; the Owen Hughes bond and mortgage as doubtful, and so with the J. W. Ingersoll bond and mortgage, perhaps; I would not have considered it of full value, I believe; and the E. W. Temple note, I would have considered of no value, as it was given for a bonus, and therefore not collectible, to my knowledge from information from the testator.

Q How much would you have considered the Ingersoll bond and mortgage worth in 1871?

A Well, I do not know that I could say; real estate was then high, and possibly the premises were of sufficient value, or nearly sufficient value, to have realized the full amount; intrinsically, it was not good for anything.

Q Why do you say that, intrinsically, it was worth nothing?

A The farm had not sufficient intrinsic value to pay it, and yet it might have been sold for enough to pay it.

Q Did it not sell for more than that afterwards?

A I do not know; I recollect there was a sale made for quite a large amount, as appears by the records; the consideration in the conveyance, which I learned through a search I made on the property at the time of the mortgage.

Q Do you know when that loan was made?

A I do not now remember; I can tell by reference to the bond and mortgage. (Refers.) The bond and mortgage, Exhibits 91 and 92, bear date the 24th day of March, 1868.

Q Now, on referring to the same balance sheet on page 379, under the head of liabilities, or debts to pay:— Rogers account did not amount to $522.59, on November 15th, 1871, did it?

A No, sir; not quite as much as that, as shown by a reference to Exhibit 102, the claim of Rogers, and also the receipt; the receipt bears date February 7th, 1872, and is for the amount stated, $522.59; the claim is, $418.55 principal, and $104.04 interest.

Q And the next item, "Expenses of closing the

estate," estimated at $2,000; that is an estimate which is made for the present closing of the estate, is it not, or had that reference to November 15th, 1871?

A It had reference to November 15th, 1871; I would have estimated the cost of closing the estate at that amount at that time.

Q There was no such item of charge at that time; it was an estimate that you made in case you had to close the estate?

A At that time, or if I had been asked in 1871, my judgment of the cost of closing the estate, I would have said that amount, in my opinion; my judgment now is, if I had been asked at that time, I would have said $2,000 then.

By Mr. Keasbey:

Q In closing the estate then?

A Yes, sir; from my knowledge of the estate at that time.

Further cross-examined, by Mr. Roe:

Q You base that upon the present complication of the estate?

A I do not, but from my then knowledge of the then complicated condition of the estate, and the nature of the securities held by the estate.

By Mr. Keasbey:

Q And the fact that litigation would probably ensue?

A That litigation would necessarily ensue, both in regard to the construction of the will and with regard to the collection of claims.

Further cross examination, by Mr. Roe:

Q On page 374, in your evidence, you claim a reduction for the executors of $7,371.13?

A Yes, sir.

Q You charge them with the substituted securities in the debit account?

A I do, as far as collected, and those not collected and accounted for.

Q In this statement made up as of November 15th, 1871, do they account for those that they have not collected?

A I think so; they ought not to have been charged with the items making up the $7,371.13, from the fact that neither of the obligations were on hand at the time of the death of the testator, and never came to the hands of the executor.

Q What, in place of those, did come to the hands of the executors on the 31st of December, 1870?

A They are shown on page 48 of the printed case; bond and mortgage made by Asa Carr, for the principal sum of $3,000 00
Bond and mortgage made by James G. Fitts, for the principal sum of . . 3,500 00
George Greer's note for the principal sum of 500 00
And Thomas Kays' check for the balance that was then due David Cory, balancing his account, ... 54 45

Making altogether, . . . $7,054 45

Q Now, in the account made up in your testimony, as to the condition of the estate November 15th, 1871, you do not charge the executors with all of these obligations, but simply those of them which have been collected?

A All are accounted for.

Q In that statement of November 15th?

A Yes, sir; the Asa Carr bond and mortgage is charged to Job Cory on page 372, $3,000, and my check of $54.45, on the same page, next item.

Q And the Fitts mortgage?

A The Fitts mortgage had not been collected at that time and is accounted for on page 379; "obligations not inventoried," an item there of $3,835.50; the George Greer note is there, $538.21.

Q That is on your balance sheet?

A Yes, sir.

Q But not in the account proper?

A They are not charged with it any further than assets in their hands are there charged.

Q On page 377 an allowance is prayed for money paid to Sarah Van Blarcom by Job Cory, purchasing the J. W. Van Blarcom bond and mortgage?

A Yes, sir; $404.08.

Q Are they charged with that?

A It is accounted for.

Q In the balance sheet?

A They are on page 398.

Q But that is not the statement of the account November 15th, 1871?

A Perhaps I am too far ahead; they are charged with it on page 380, in the balance sheet.

Q Referring to the same page, 377, there is a claim made for a credit on account of moneys invested, amounting in the aggregate to $4,838.38?

A Yes, sir.

Q Where is that accounted for?

A In the same balance sheet, page 379; M. M. Drake note, ... $770 54
J. Decker, bond and mortgage, . 2,190 65
T. Kays' note, ... 2,076 27
They were put separately as the mode of making that account up was charging them with the inventory; these different obligations, not having been inventoried, were put in the shape mentioned.

Q Have you charged, in any of these accounts, for payments of which the executors, or any of them, have no vouchers?

A I think there are some.

Q Where did you get those items of account?

A From the executors.

Q From any memoranda that they had?

A I do not remember as to that; the only payments I now remember of, where they had no vouchers, is in the account of Job Cory, in regard to the Ingersoll farm; there are a few payments there, small in amount, as I remember them, of which he had no receipts; and also their general expenses, they had no receipts—cash expenses, I mean.

Q Were there any memorandums submitted to you

by the executors, apart from those produced in evidence, from which you received any information in making up this statement, as an expert?

A None from which the statement is made up, as I now recollect; the statement is made up from the evidence in the case, and from the vouchers—exhibits—wholly.

Q That statement beginning at page 333, and ending at page 361, is a statement of the amounts received by the executors jointly and severally, and the credits by the amount paid by them in the same way?

A It is; also the obligations that they have on hand, and claims due the estate.

Cross-examined, by Mr. Keasbey:

Q Did you make out any statement of the condition of the estate from time to time, or at any time between November 15th, 1871, and February 21st, 1880?

A I did not.

Q On page 311 there are several items which seem to relate to the suit between the trustees of the church and the executors—are those all taxed costs?

A They are; the bills of costs as taxed are exhibits in the case.

Q On page 315 is mentioned the decree in the case of the Roof mortgage; what was the date of that decree?

A January 26th, 1876, as appears by my docket.

Q Did the executors instruct you to foreclose the Ingersoll mortgage at any time before September 28th, 1874?

A They did not.

Q The property was more valuable before that date than it was after, was it not?

A I think so; it would have brought more, at least?

Q Was not the loss on that mortgage due largely to the fact that they did not proceed to collection before that date?

A I think that if the mortgage had been foreclosed prior to that time the property would have sold for more in the open market. I might add that from 1868 and

1869, the general tendency of property was downward, most men wanting to sell and very few desiring to buy.

Q The prudent course, therefore, would have been to collect that as soon as possible?

A I think so.

Q Did you not consider that loan a good one when you made it?

A I do not remember about that; Mr. Cory passed judgment himself on the value of the property.

Q You made the loan?

A And I closed the loan.

Q An earlier foreclosure would have avoided the loss by fire on the barn, would it not?

A I suppose so; it is a matter of speculation, however.

Q Do you know anything about what that barn ought to have cost?

A I do not; I have seen the barn; it is a very good barn, and quite a large one; a proper sized one, I should say, for the place.

Q On page 321, I see you made payment of a legacy to Frank Roe, April 21st, 1877?

A Yes, sir.

Q Does that include interest?

A No, sir; it was a partial payment of a legacy, as I understand it.

Q Why was not that legacy paid before?

A I do not know from my own knowledge.

Q Had you any balance of money in your hands from time to time—any considerable amount? The statement was not made until January, 1878?

A I did have a balance, I think, of no very considerable sum.

Q On page 320 there is a charge for services in the suit between the Executors and the Universalist Society, of $645?

A Yes, sir.

Q There is another on page 321 of $670; are those for different services?

A They are, as appears in my bills, exhibits in this case.

Q Are these in addition to taxed costs?

A They are.

Q On page 322 there are three other charges for services in the same case; are they all additional sums to the others which we have mentioned?

A They are, but not in the same suits; one is David Cory's Executors against the Trustees, and two of them are David Cory's Executors at the suit of the Trustees.

Q (Referring to page 324.) You speak of an endorsement made by Frank C. Easton by mistake?

A Yes, sir.

Q Was not that the cause of the loss of one of the notes of Jacob Couse?

A I think it was, or at least a partial cause of it; there was a defence of usury against the note, if there had been no other question.

Q Do you know anything about any of these uncollected notes? (page 373.)

A I do.

Q Do you know anything about the condition of John Longcor in 1871?

A My understanding of him was that he was insolvent; nothing could be collected out of him; the same with Ackerson's note; same with Boss's; same with Frick's; Duffy I never knew, and Riker I did not know; Martin & Decker I did not know, nor Cory; Puder and Lantz I knew, and that note never was collectible; it was good for nothing at the testator's death; a suit was brought on that at a subsequent time at my suggestion; I had some idea that they had property belonging to them and held in trust; they owed me at the same time, and I put my own into judgment and advised the executors to do the same with theirs, but failed ever to realize anything on either claim; Chidester I did not know, and Galliger I did not know.

Q What did you know about J. B. Boss?

A My understanding has been for very many years that he was utterly worthless; a man without any prop-

erty; prior to the testator's death, as I recollect, he had some bonds and mortgages against him on a house, and I think the testator was forced to take that and did take it; I do not remember whether I foreclosed it or not; I recollect the testator stated to me he had got stuck by Boss; he was good for nothing.

Q On page 374, there is stated a payment by Frank C. Easton, August 15th, $466.50; do you know what that was for?

A That was on a note made by the testator.

Q Is that a valid obligation?

A It was, as I understood it; I had nothing to do with its payment; both the note and receipt are here; I drew the note, but what the testator gave it for has passed out of my mind now; I knew something of the transaction.

Q At the foot of the page is an item of $722.50, Nov. 10th, I. Goble, taxes?

A All I know about that is by the evidence of the executors, and the receipt for the tax paid to Isaac Goble, who was then collector for the township of Sparta; it was an assessment against the estate; against the executors.

Q You do not know whether that included the real estate or not?

A I think not, sir.

Q That did include the estate which was afterwards distributed to the various legatees, did it not?

A I suppose so; this was an assessment against the testator in his life time and not against the estate; it must have been an assessment against the testator, who died in October, 1870, and the payment was in November; the tax receipt, which is an exhibit in the case, will show.

Q Among the uncollectible assets, page 379, is a note of M. M. Drake; that note was taken for a loan made by one of the executors, was it not?

A I believe so; Frank C. Easton, as appears by his evidence.

Adjourned until Thursday, August 26th, 1880, at 9 o'clock, A. M.

F. C. Easton

THURSDAY, August 26th, 1880.

Continuation of case pursuant to adjournment.

FRANK C. EASTON, one of the executors, produced for further cross-examination by the defendants:

Further cross-examined, by Mr. Keasbey:

Q What attempt did you make to adjust between yourself and William H. Roe, as to whether the legacies to his children should be paid in cash or securities?

A That matter was adjusted by Messrs. Beatty and Cory; I had nothing to do with it, and know nothing about the special means which they took to come to a special understanding.

Q Has an understanding been reached, do you know?

A So far as he refused to accept the obligations that we wanted him to take.

Q Did you make a list of the obligations you wanted him to take?

A Yes, sir.

Q Where is it?

A We forwarded it to him by mail.

Q Do you remember what they were?

A No, sir.

Q Have you ever seen it since?

A No, sir.

Q Do you know what it contained?

A No, sir.

Q When was this done?

A I cannot tell just now without recalling the circumstances connected with it.

Q How soon after Martha Morrow's legacy was paid?

A I think it was sometime afterward.

Q What effort did you make to adjust, to settle the claim of the Universalist Church?

A We instructed Mr. Kays to file a bill for the construction of the will.

Q When was that?

A The date is here, somewhere; I do not recollect it now.

Q How long after the testator's death ?

A I cannot tell, exactly.

Q It was just before suit was brought by the trustees, was it not ?

A Yes, sir; I do not know how long it was before that.

Q Did you reserve and set aside a certain portion of the estate, for the purpose of meeting that legacy ?

A No, sir.

Q Did you attempt to convert a portion of the estate into cash, for that purpose ?

A No, sir.

Q Did you make any effort to convert the estate into cash, other than what you have stated ?

A No, sir.

Q You endeavored to collect certain notes, did you not ?

A Yes, sir.

Q There were two notes made by Jacob Couse, which remained in your hands after the distribution, were there not ?

A There were two notes remained in our hands, after what distribution ?

Q After the distribution of the assets to certain legatees ?

A Yes, sir; there were two.

Q By whom were these indorsed ?

A One was signed by Jacob Couse and Peter Dennis, and the other by Jacob Couse and John Snyder.

Q Were either of these paid to you ?

A Yes, sir.

Q By whom ?

A By John Couse, I think, a son of Jacob Couse; I don't know what his middle name is.

Q Did he specify which note it was he paid ?

A Did he ?

Q Yes, sir.

A No, sir.

Q Do you know which it was, upon which note the payment was made ?

A Either, that I should choose to apply it to.

Q Which one did you apply it to?

A I applied it to the Peter Dennis note.

Q How did you do that?

A I sent him the Peter Dennis note, canceled upon the face, marked paid.

Q What did you do with the other note?

A The other note I kept.

Q And did you not cancel that, too?

A I put an endorsement of a thousand dollars upon the back of it by mistake.

Q That was the whole amount of the note, was it not?

A With the exception of a year's interest.

Q Was John Snyder equally good with Dennis at that time—which of the two did you think was more responsible?

A Snyder.

Q Was he?

A No, sir.

Q Did you then endeavor to collect the Snyder note?

A I afterwards discovered the mistake, the endorsements had been placed there by mistake.

Q When did you discover that?

A It was some time after I forwarded the other note.

Q Having forwarded the Dennis note as paid, did you take immediate steps to collect the other note?

A Yes, sir; as soon as I discovered it.

Q I say, having forwarded the Dennis note to Mr. Couse, did you immediately take steps to collect the other note?

A I think some months intervened before I discovered the endorsement had been placed on the Snyder note.

Q What had that to do with the question of collecting; why not go on and collect the other note that was not paid?

A For the same reason, as we made no effort to collect any we considered good.

Q Well, Snyder was good at that time, was he not?

A I presume so.

Q Was Snyder then living?

A No, sir.

Q Did you present your claim against the Snyder estate to his administrators?

A Yes, sir.

Q When?

A I cannot mention the date.

Q Some months after this, was it not?

A Some months after what?

Q After you received the thousand dollars?

A Yes, sir.

Q What did you mean in that by writing across that note a receipt for a thousand dollars, just after you had canceled the other note?

A I had the two notes before me, and upon receiving the thousand dollar payment, I canceled the one note on the face, and was just then interrupted; I laid them both down, the one with the other, and when I resumed my seat I took up the same note, or as I supposed the same note, but instead of taking that up I took the other note and put on the endorsement and laid them away.

Q How did you come to put two endorsements on one note?

A I marked one note on the face; simply marked it paid, and when I forwarded the other note I put an endorsement on the back of a thousand dollars.

Q Did you not think both had been paid at that time?

A By no means, sir.

Q Did you make up your mind which you should consider paid at that time?

A Certainly, at that time I considered it paid.

Q Who discovered this mistake about the indorsemen of the note; whom did you communicate it to?

A Mr. Kays; I went immediately to him as soon as I discovered it—the same day.

Q You spoke to the other executors about it, did you not?

A I went to Mr. Kays first before I spoke to anybody about it.

Q Please answer what I ask you?

A I do not think I did; not very soon after; within some days.

Q I was not asking about the days; I asked you whether you spoke to the other executors about it?

A I cannot tell how soon.

Q I did not ask you how soon; I asked you if you spoke to the other executors about it?

A Why afterwards I did, of course.

Q Did you not agree with them you would make it good on account of its being your mistake?

A I do not ever remember making any agreement with them at all in regard to it.

Q Did you not give a bond to the executors to that effect?

A No; not that I remember.

Q Did you afterwards bring suit on the Dennis note?

A Not on the Dennis note; no, sir.

Q Why was not the Snyder note collected; was any defence made to the suit?

A There was a defence made because of the endorsement.

Q Was it successful?

A We failed to collect.

Q You failed to get a verdict?

A Yes, sir.

Q Was it proved that this note was paid and not the other?

(Complainants' counsel objected.)

Q The first distribution of assets was made in less than a year after the testator's death, was it not?

A Yes, sir.

Q And before they were payable?

A Yes, sir.

Q Did you receive the interest on the first note at any time, or was it simply the principal that was paid?

A I received a year's interest.

Q The greater part of the assets have been in your possession, have they not, Mr. Easton?

A Yes, sir.

Q You had money on hand, from time to time, had you not?

A A very little at my house, and some at the bank.

Q How much did you have in the bank at any one time?

A Various sums; at the time we paid Mrs. Morrow, I believe I paid her some $1,900.

Q In cash?

A As nearly as I can remember.

Q After that you received money; on March 20th, 1871, you received $1,337.50, principal and interest of Martha Sanford's bond and mortgage; what did you do with that money?

A I can tell by referring to my accounts.

Q Please refer to your accounts?

A I notice that my first use of money soon after that was a loan to John Decker, on bond and mortgage, $2,100.

Q When was that loan made?

A That loan was made about April 1st, 1871.

Q That was probably other money that you had had before, was it not?

A No, sir; I had not received any considerable sum before that, not so large an amount as that; I had received $~~5,000~~ 500, which I had turned over to Job Cory, before that.

Q You had received fifteen or sixteen hundred dollars before, had you not; before, according to your evidence on pages 152 and 153?

A About that, I should judge; I turned over a thousand dollars of it to Cory.

Q March 31st, you received $1,800, did you, from Henry Whitaker and J. S. Johnson?

A Yes, sir; about that.

Q So that you had about $4,800 on hand the first of April, had you not?

A Yes, sir.

Q What had you done with it?

A As I stated before, I let Job Cory have a portion of it.

Q How much?

A A thousand dollars.

Q What for?

A I turned it over to him for the use of Charles V. Cory, as I understood it, one of the legatees.

Q Then you made a loan to him of $2,000?

A $2,100.

Q That left about a thousand dollars, did it not?

A About that.

Q What did you do with that?

A About the 31st, I received the proceeds of that Johnson note, and lent it to M. M. Drake.

Q That money lent to M. M. Drake never has been collected, has it?

A He has paid a portion of it, and given a new note.

Q It has not been collected?

A No, sir.

Q Has the Decker bond and mortgage been collected?

A Yes, sir; it was paid without legal process.

Q Principal and interest?

A Yes, sir.

Q What other investments did you make during the next year, if any, or what other disposition did you make of the money of the estate?

A During the next year?

Q Yes; any large sum; taking the receipts of Frank Easton, I find that on the 15th of November, 1871, you had received $16,111.98, and turning to page 355, I find that up to that date you had paid out $13,374.55; now what disposition did you make of the balance; November 15th, 1871, where was that balance?

A Well, the account runs through a number of years yet.

Q But at that time where was the money, and what investment or disposition had you made of it?

A I do not remember how it stood.

Q Had you money in the bank?

A I had at different times; I cannot tell now what amount I had.

Q Did you use it in your business?

A I used some.

Q How much?

A I cannot tell, sir, now.

Q What business?

A My business as farmer; and I was dealing in instruments, considerably, in my business then.

Q What instruments?

A Pianos and organs.

Q With whom, with anybody?

A No, sir.

Q Did you have a factory?

A No, sir.

Q You were selling them?

A Yes, sir.

Q On commission?

A Yes, sir.

Q Did you purchase any with any of this money?

A I may have done so; I did not keep my matters entirely separate; I can not tell exactly the condition of them.

Q You put the estate money with your own money, and kept an account of it?

A I kept an account of all the estate money, yes, sir.

Q You put it with your own money?

A Yes, sir.

Q You did not invest it in Government bonds or mortgages?

A No, sir.

Q Or put it in the Savings Bank?

A No, sir; I loaned some money, and the bond and mortgage I became accountable for, and did not make any item of it in my estate accounts.

Q Have you charged yourself in this account with interest on that money, that balance of three thousand dollars?

A I believe I am charged with interest all the way through; Mr. Kays made up the account.

Mr. Kays: No; he is not.

Q What do you say to that question, did you charge yourself with interest on that balance, or any part of it?

you only charge yourself with money in hand and not interest on it?

A Yes, sir; that was it.

Q You are charged in the inventory with a note from Alfred Ackerson of $171.71; what effort did you make to collect that?

A He was known to be worth little or nothing; he left Sparta and went to either Newark or Jersey City, I do not know which; we wrote there to know if his circumstances had improved, and they had not.

Q Why was not the mortgage of William and Joseph Frick collected?

A Note or mortgage?

Q Mortgage.

A The mortgage was paid.

Q Was there not a note also?

A There were two notes also made by Joseph Frick.

Q They were not collected?

A No, sir.

Q Why not?

A They were not collectible; he lost his property.

Q When did he lose his property?

A Well, I think it was not very long after the testator's death.

Q When did he lose his property, Mr. Easton?

A I do not remember, sir, when he lost possession of it.

Q How long after the testator's death?

A Not very long; I cannot say the exact time.

By complainants' counsel:

Q Counsel appears to be making you say Frick was good at the death of David Cory?

A He was not responsible at any time for anything; he was not responsible at any time, as far as I know.

Further cross, by Mr. Keasbey:

Q What property did he have?

A He had a little house there, and a farm there; a small property on the mountain.

P. 6, Easton

Q Do you know what it was incumbered for?

A I do not know the original amount.

Q At the time of the testator's death, did you look into and find out about it?

A He bought the property of the testator.

By complainants' counsel:

Q Mr. Keasbey asked you whether you looked into and examined its condition?

A No, sir; I did not.

Further cross, by Mr. Keasbey:

Q Why did you pay Charles V. Cory $4,000 in cash, when it was not yet settled whether there would be cash enough to pay the legacies which were payable in cash, or claimed to be payable in cash?

A I do not know that I can give any special reason; we had some money on hand, and he lived a long distance away from there, and was visiting there at that time.

Q He was a son of Job Cory?

A He was a son of David Cory.

Q You retained the securities in your hands, receiving interest upon them, allowing that to run on as an investment of the money of the estate, did you not?

A Well, we kept them collecting interest as it accrued.

Q You made no attempt to change the investments and make the investments more secure?

A No, sir; not in the main.

Q You say the loss on Martha Morrow's share of the estate was twenty-five per cent?

A About twenty-five per cent.

Q Can you go into that in detail?

A Can I now?

Q Yes.

A No, sir; I have not the account with me.

Q Did you have charge of the collection of the assets for her?

A Yes, sir; they were placed in my hands by her.

Q Did you take immediate steps to collect them?

A Yes, sir, I did, some of them; not by legal process.

Q Did you take prompt measures to turn that part of the estate into cash?

A Well, I will go over the list and can mention to you what I did do, if you want that.

Q Yes, do that?

A Woodruff's note, that was paid shortly after.

Q Wickham Williams?

A Not paid yet.

Q What did you do to collect that?

A Well, we did what we could by way of persuasion, and finally initiated legal proceedings, and they claimed usury.

By complainants' counsel:

Q Were the parties good?

A No, sir; and were not at the time; it was uncollectible.

Further cross, by Mr. Keasbey:

Q The Couse note was paid, was it not?

A Yes, sir.

Q And Burwell's note?

A It was changed to a mortgage, and that finally partly collected, some portion of it.

Q Iliff's note?

A That was paid.

Q Nelson Current's?

A Paid.

Q Stephen Rochelle's?

A Paid.

Q Ford Shelley's?

A Partly paid—the rest uncollected.

Q How much of it?

A He paid $100; there was considerable interest due, though.

Q McEntee's?

A Paid.

Q Elisha Morrow's?

A Not paid.

F16. Easton

Q Who was Elisha Morrow?

A He was a brother of Robert Morrow.

Q What relation to Martha Morrow?

A Husband; Robert was Martha Morrow's husband.

Q Was that sued?

A It was forwarded to attorneys in Madison, I believe, Wisconsin, and pronounced uncollectible.

Q Jacob Shimer's bond and mortgage?

A Paid.

Q Allen's bond and mortgage? 10

A Paid.

Q These other bonds and mortgages—were they all paid?

A Yes, sir; Slater's and Kerr's; Kerr's was prosecuted.

Q You and Mr. Job Cory took the principal charge of the estate, did you not?

A Not of the estate.

Q You had charge of the securities?

A The securities were left in the homestead, in the 20 sale that belonged to the testator; I lived there and they were left in my care.

Q And you and Mr. Cory and Mr. Beatty went to the surrogate to settle the account?

A No, sir; I went with Mr. Beatty; Mr. Cory was not there.

Q Did you tell Mr. Cory that you were going to do so, or did he know that you were going to make a statement of the account?

A I do not think I did; I do not remember doing so. 30

Q When you went to the surrogate, you had had ample time to look into the estate, had you not; you had examined all the securities and collected the amounts of legacies, and were prepared to state an account, were you not?

A I had no idea of stating a final account, when I went there.

Q What kind of an account did you expect to state?

A I really did not know; it was on Mr. Beatty's instance I went, and I did not know exactly what he 40

wanted; it was entirely a new business for me, I never having had anything of the kind to do before.

Q Mr. Beatty took the management of it, did not he?

A Yes, sir.

Q He was a justice of the peace, was he not?

A He had been—I do not know that he was then.

Q And assumed to understand all that was necessary to do about it?

A I do not know about any assumption; I suppose he knew what he was at.

Q Did you suggest the employment of counsel?

A I think I did, from the start.

Q Did Mr. Beatty say that he knew enough about it without doing so?

A I do not remember his ever expressing himself that way; the chief point was saving costs and expense.

Q And that you and he could do without advice?

A No; he never included us two, but he thought we all could; the executors were able to do it.

By complainants' counsel:

Q Doing what, stating the account?

A Doing the business generally.

Further cross, by Mr. Keasbey:

Q What did you mean to do in stating the account; what did you mean to express by that?

A When Mr. Beatty came to me he expressed himself as desirous, as he said, of finding out how we stood, and we wanted to take our statement up to the surrogate and make a partial statement.

Q A statement of what the estate consisted, and what you would have to pay; is that it?

A I did not know what he meant.

Q Is that what you understood?

A My idea was not a very tangible one at best, at that time; I knew very little of the business, and did not know what was required, or what it was necessary to do.

Q You made no further investigation or statement than this before you began to divide, did you?

A We had begun to divide the estate before this.

Q You proceeded with the further division of the estate without making any further statement and examination, did you not?

A Yes, sir.

Q Something was said about an offer of compromise having been made to the Trustees of the Universalist Church; do you remember that?

A I remember that the executors met the trustees in Earl's hall, Sparta, to consider that matter.

Q Was anything said about the condition about preaching; about keeping up preaching?

A I do not recall anything of the kind.

Q Was any definite proposition made on one side or the other, or was it all left uncertain?

A As I understood it, the offer was for them to take the balance of the estate after the other legatees were paid off, and make out what they could of it.

Q Was anything said then about the heirs consenting to deliver them from the condition about keeping up the preaching; was that the consideration of this offer?

A Not to my knowledge.

Cross-examined, by Mr. Roe:

Q You are one of the executors mentioned in the will?

A Yes, sir.

Q You accepted the trust, as you stated in your evidence, and made an inventory, did you?

A Yes, sir.

Q Did you inventory everything that you could at the time the inventory was made, that belonged to the estate?

A Yes, sir; so far as I know.

Q How long after the death of Mr. David Cory, was it, before you made your inventory; do you remember?

A Ten days, I believe.

Q The inventory was made the day it bears date?

A The day it bears date, I suppose.

Q Where did you find these obligations, most of them?

M. Easton

A In the safe that belonged to the testator.

Q Did you find any outside of the safe?

A There were some in the drawer, in the desk, I believe.

Q I mean outside of his house, that you remember?

A You mean at that time?

Q Yes.

A No, sir; not at that time.

Q Did you inventory the bonds and mortgages, and notes, from the papers themselves, the obligations themselves—were they before you; I mean when you made the inventory?

A Yes, sir.

Q In every case?

A No; not in every case.

Q What did you make the inventory from, where you did not have the bond and mortgage, or note, or other obligations?

A I want to reconsider my last answer.

Q Well?

A My mind was on a certain thing, and I was not sure whether it was in the inventory—it could not have been; it was the Johnson note; there were some in Mr. Kays' hands, and we were governed by his receipts.

Q Do I understand that in every case where you inventoried from receipts, that a note was made of that in the inventory; was there a note made of where the mortgage was, in the inventory, at the time the inventory was made?

A I think so.

Q What was done with the papers and these receipts after the inventory was made by the executors?

A They were kept in the safe.

Q Did all the executors consent that they should be kept there?

A I believe Mr. Beatty suggested that they should be taken to the Bank at first, but afterwards consented they should remain where they were; that is my understanding of the matter.

No. 6, Boston

Q What had Mr. Munson and Mr. Cory to say?

A I cannot tell, precisely.

Q Did they consent they should remain in that way?

A Where they were?

Q Yes.

A So far as I know.

Q Was there any suggestions made by any of them to take any portion of them?

A Not that I know of.

Q Was there any agreement made between them at the time that each should take any part, or be chargeable with any part, or should administrate severally?

A Not at the time the inventory was taken, that I know of.

Q At any other time?

A I do not think there was any formal proposition made to that effect; it may have been mentioned in the course of conversation.

Q Did you understand that all the executors were acting together jointly?

A Certainly.

Q With reference to the whole of the estate?

A Yes, sir.

Q Did you appraise every obligation that you found' whether it was good or whether it was bad?

A They were all included in the inventory; marked as doubtful those that were not good in our estimation then.

Q You paid Martha Morrow first, did you?

A Yes, sir.

Q And before the legacy was due, and before the year had expired?

A Before the year had expired.

Q Who paid her the cash?

A I did.

Q The cash that you paid was not discounted?

A Interest charged on it.

Q The next one paid was Thomas D. Cory?

A It was.

F. B. Easton

Q Who paid him the cash, $635?

A I think Mr. Job Cory paid that.

Q Who paid the $36.31?

A I did.

Q Who drew the transfers of these obligations; who did the business?

A I did the writing; I think Mr. Beatty dictated chiefly.

Q Did either Mrs. Morrow or Thomas D. Cory have anything to say about these obligations, as to their taking them?

A Yes, sir; they did.

Q Did Mrs. Morrow refuse to take any that you had selected for her?

A She objected strongly to taking the Elisha Morrow note.

Q Did you change any of the securities you had set aside for her for any other securities at her instance?

A I do not think we did.

Q You gave her what you had selected for her in the first instance?

A So far as I know now; yes, sir.

Q How came you to pay her cash?

A I know of no special reason now; we had the money on hand, and so far as myself was concerned, it might have been done in consideration of the fact that she had two or three papers that were considered somewhat doubtful.

Q Who paid Mary O. Easton's legacy?

A I did.

Q You paid in cash or obligations?

A Cash.

Q You paid Charles V. Cory by taking up a note Job held, did you, having Charles V. Cory's order for that?

A He told me to do that.

Q Had you any idea of stating your account at the end of the year?

A Do you mean closing up the business?

Q Closing up the business?

A No, sir.

Q Why not?

A I did not suppose it possible that it could be done under the existing circumstances.

Q Why did you not pay other legacies, which were due, which were undisputed, at the time you paid Charles V. Cory, or Mary Easton?

A At that time, I do not think, any of them had claimed the payment of their bequests.

Q Did you change any of the obligations that you had selected for Job Cory?

A No, sir; I think not.

Q He took what you had selected, in the first instance?

A I think so; yes, sir.

Q Can you tell by reference to your book, or any memorandum that you have, what was done with the bond and mortgage against George Lantz and wife?

A I have no account of it.

By complainants' counsel:

Q Do you not know who collected it?

A Mr. Beatty, I believe.

Further cross-examined, by Mr. Roe:

Q Who collected the interest on the Ingersoll mortgage?

A I believe it was paid to me one year.

Q Did you consider that obligation good, when the payment was made?

A Yes, sir; we knew nothing of the prior mortgage, at that time.

Q When did you first learn of the prior mortgage?

A I think it was sometime after the statement of the account as mentioned here.

Q How long afterwards?

A I could not say.

Q Did you ever have an offer of any kind, for the property or for the obligations?

A That business was wholly in the hands of Messrs. Beatty and Cory; I know nothing of the details of the matter.

Y6. Easton

Q When did you put that in their hands?

A There was no formal placing of the matter in their hands; they took charge of it by consent, or assumed the charge of it.

Q After you had collected the last interest?

A Yes, sir; it must have been.

Q The Jacob Shimer obligation—that was collected, or paid on a legacy?

A Transferred.

Q So with the Henry Whittaker?

A Yes, sir.

Q So with the Van Kirk?

A I believe so.

Q Jacob Shuman was paid, or transferred?

A Yes, sir.

Q Mahlon Goble?

A Yes, sir.

Q John L. Allen?

A Yes, sir.

Q Theodore Harehouse?

A Yes, sir.

Q Angle?

A Yes, sir.

Q Peter Snook and wife?

A Yes, sir.

Q Frick, you did not collect?

A Yes, sir.

Q Slater and wife, collected or transferred?

A Yes, sir.

Q Ford?

A Yes, sir.

Q Williams?

A Yes, sir.

Q Kerr?

A Yes, sir.

Q Rosencrans?

A Yes, sir.

Q Peter Longcor and wife?

A Yes, sir.

Q David L. Hunt and wife?

A Yes, sir.

Q Cornelia Brown?

A Yes, sir.

Q When was that collected?

A There were several payments made on it, and finally collection was made by Thomas Kays.

Q The $500, Owen Hughes?

A Not collected.

Q What was done with that Owen Hughes $500 mortgage?

A The executors held it.

Q Was it foreclosed upon it?

A No, sir; that mortgage was not.

Q Was it proved under the forcelosure of the prior mortgage?

A Yes, sir.

Q Who bought the property?

A Job Cory and myself.

Q Personally?

A Yes, sir.

Q For your own benefit?

A Well, our idea was if we saved anything out of it to apply it to the estate.

Q Was that your idea?

A Yes, sir.

Q Did you put any improvements on it?

A The barn was burned, and we replaced it.

Q Did you charge the estate with that?

A With the barn? no, sir.

Q Or with any improvement you put on the property?

A No, sir.

Q When was this, about?

A I have forgotten the exact date; it was in November, 1874 or 1875, I think.

Q Was there not anything realized upon it by the sale?

A This claim was not reached.

J. B. Easton

Q The next, Owen Hughes' bond and mortgage, was collected or transferred?

A Transferred.

Q Lozier?

A Collected.

Q Clark?

A Transferred.

Q Sandford?

A Paid.

Q Thomas Gray?

A Collected.

Q David Keef?

A Transferred.

Q Peter Lewis?

A Transferred.

Q Utter?

A Paid.

Q No. 30; Bonta and wife?

A That was paid.

Q Slater?

A Transferred.

Q The money in Mr. Kays' hands was collected and transferred on account?

A It was in Mr. Kays' hands and was settled for by him.

Q Did you find such a bond and mortgage as the McDeed bond and mortgage?

A We found Thomas Kays' receipt for it.

Q Did you get money for the same, or an obligation?

A Neither; it was settled with Mr. Kays, in his general account.

Q The note of Snyder, Linn and Van Doren—what became of that?

A Collected by Thomas Kays, and accounted for by him.

Q Uz Vanauken?

A The same.

Q No. 4?

A The same.

F. C. Easton

Q No. 5?

A Partially collected and accounted for by Mr. Kays.

Q When was that collected?

A I do not know—it appears in Mr. Kays' account.

Q No. 6?

A Collected and accounted for by Mr. Kays.

Q No. 7; Canfield?

A Paid to Job Cory.

Q No. 9; the bond and mortgage of Longcor?

A Foreclosed, and the property bought.

Q Was that the obligation which was transferred to Mrs. Easton?

A It is the one that is mentioned as given to her, in her receipt.

Q Was it given in point of fact, to Jane Easton?

A The obligation was not.

Q Then your statement, that on December 5th, 1871, you transferred to her in payment of the legacy, that bond and mortgage, is it not correct?

A It was not correct.

Q On page 293 of the printed case, you say that on or about June 5th, 1871, you bought in the premises under foreclosure; did you use the estate money in payment of the costs—execution costs—and of the prior execution on the property?

A Yes, sir.

Q Did you charge Jane Easton with $82.75 you paid of the estate money, as execution costs?

A I believe it was all included, according to the explanation on pages 293 and 294.

Q On page 30, of the bill, is a statement of the J. W. Longcor bond and mortgage, $1.392.33; that was the amount exclusive of the execution costs, was it not, as shown on page 293?

A The statement was made up by Mr. Kays.

Q How did you pay Jane Easton's bequest?

A According to her receipt.

Q Is the amount mentioned in the voucher, as lot and premises formerly occupied by Jonathan Longcor, the amount that you paid for the property on June 5th, 1871?

A No; it is not what I paid on that day.

Q Or at any other time?

A It is the whole cost of the property.

Q How much of the estate money, including the Longcor bond and mortgage, did you use in the purchase of the property, on June 5th, 1871?

A I will have to refer to my account?

Q Then do so?

A (Witness referred.) June 5th, 1871, do you mean?

Q When you say the property was bought?

A I can give the two items:

To Benjamin Sire, . . .	$500
To E. A. D. Mapes, . . .	403

Q You took the title of that property in your mother's name?

A No, sir; in my own name, and then transferred it to her.

Q Did you charge her with interest on that investment from the time that you had bought it?

A I charged her just as appears here in my explanation.

Q You gave it to her for what you bought it in, in your own name?

A Yes, sir.

Q Using the estate moneys for that purpose?

A Yes, sir.

Q Was that an investment made by you, so far as the first mortgage was concerned?

A It was a payment to her as a legatee.

Q You say that nobody but you and Mr. Beatty had to do with the statement of this account to the surrogate?

A Yes, sir.

Q Where did the surrogate get the payments made by Job Cory, and the other executor, Munson?

A I do not know anything about Mr. Munson.

Q Where did he get the payments and receipts made by Job Cory?

A I suppose he got them from me.

Q Did you have them?

P. 6, Easton

A I had a paper with some items on; no regular account.

Q Did you keep the account for Mr. Cory?

A I had this account at that time, whether it was complete or partial I do not know, or how he came to leave it there.

Q Do I understand you to say that this property, bought in at the sheriff's sale, was bought in under foreclosure of your mortgage, or of the prior mortgage on the property?

A The D. M. Sayre mortgage.

Q That was a mortgage held by the estate?

A It was a mortgage held by the estate it was sold under.

Q Did you ever have any other J. W. Longcor mortgage?

A Belonging to the estate? no, sir.

Q What costs were made on the Longcor mortgage?

A The costs of foreclosure and execution.

Q Then did you pay off the prior mortgages with the estate money after this sale?

A Yes, sir; I believe so.

Q Do you know who Caty Roe, mentioned in the will, is?

A I do; the daughter of Morris S. Roe and Mary Roe.

Q Do you know who Sharlotty Roe is, mentioned in the will?

A Daughter of Eliza Roe.

Q How did you consider the Ingersoll obligation in November, 1871; as a good or bad investment?

A Well, we considered it good until sometime after we stated our account.

Q How long afterwards?

A That I do not remember.

Q When did you first discover the A. Roof obligation to be bad?

A That was in litigation, I believe, at the time of the testator's death.

Q Did you consider it a bad obligation at the time

F6, Euclon

these legacies to the others were paid, or doubtful; or did you not know anything about it at that time?

A We considered it doubtful, a portion of it.

Q How with the Owen Hughes obligation of $500; I am speaking of November, 1871; did you consider that good or bad at that time?

A I do not know that we made any investigation with a view of ascertaining that fact at that time.

Q You had not made any investigation with regard to any of them when you paid those legacies, had you?

A No, sir; not strictly so.

By Mr. Keasbey:

Q Did you make investments of the interest you received, from time to time, cash, or any other payments?

A Only payments; held them until we made a payment, and of course the interest went in with the next payment.

Q You got no interest on what you held, from the bank or otherwise?

A I don't understand your question exactly.

Q You got no interest for the estate on the interest, or other money, you received from time to time?

A Some of it I did, in two cases.

Q What cases?

A The Decker mortgage and the Drake note.

Adjourned *sine die*.

C Roe

In Chancery of New Jersey.

Between
GEORGE B. BEATTY *et al.*, EXRS. DAVID CORY, DECEASED,
Complainants,
and
THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY AT SPARTA, *et al.*,
Defendants.

On Bill for Relief, &c.

Examination of witnesses in the above cause, taken at the office of HENRY HUSTON, at Newton, New Jersey, on the 16th day of February, A. D., 1883, before HENRY HUSTON, one of the Masters and Examiners of said Court, in the presence of THOMAS KAYS, solicitor and of counsel with said complainants, and of EDWARD Q. KEASBEY, of the firm of A. Q. KEASBEY & SONS, solicitors and of counsel with said defendants, the Trustees of the Cory Universalist Society at Sparta, and of CHARLES J. ROE, solicitor and of counsel with Frank Roe, George Roe, and Charles J. Roe, guardian of Mattie C. Roe, defendants, taken on the part of said defendants.

CHARLES ROE, a witness produced on part of defendants, Frank Roe, George Roe, and Charles J. Roe, guardian of Mattie C. Roe, and the Universalist Society of Sparta, being duly sworn, on his oath says:

I was Surrogate of Sussex county, New Jersey, in December, 1871; I had been Surrogate from the fall of 1863, and continued until 1878. As Surrogate I audited and stated an account of the executors of David

6 Rae

Cory, deceased; the executors, as I rocollect, were George Beatty, James L. Munson, Job Cory and Frank C. Easton. The account was directed to be advertised by the executors; I don't recollect which of them; advertised once or twice before stated; I drew the account.

Witness being shown Exhibit 6, is asked:

Q Is that a copy of the account, as made at that time?

A It looks like a copy of the account.

Q Under whose directions was that account made out?

A It was made out under the directions of the executors.

Q Were all the executors present at the time of the making of that account?

A They were; one or two of the executors had but small accounts to make; one of them stepped out while it was being stated; he left his vouchers for his payments. They agreed to have the account stated jointly.

Q What was said with reference to stating a joint account or separate accounts?

A There was a conversation had about the commissions, that if they stated it separately some of them held very little portion of the funds and they would get but very small portion of the commissions.

Q What was said in reply?

A In reply they agreed to have the account stated jointly; they all seemed to consent to that.

Q By and between whom was this conversation had?

A Between the executors and myself.

Q Was any explanation asked for or given as to the difference between a joint and separate account at that time?

A I think there was; I think I explained that to them.

Q Will you state how that account was made out at that time?

A It was made out from the inventory as here stated, with what was given in and interest received after the

appraisement; after taking out the payments and disbursements made by the executors as shown by their vouchers.

Q Did you have the inventory before you?

A I did; I had the record of it.

Q How much of that inventory did you go over at the time of the statement of the account?

A The whole of it.

Q Every item?

A I have no doubt I did; that was my custom.

Q Do you remember whether or not you looked over with the executors the different items of bonds and mortgages and notes contained in that inventory?

A I remember I did.

Q With what view, or for what purpose, as expressed to them?

A For the purpose of getting a correct statement of it.

Q What do you mean by a correct statement?

A I meant to get the correct amounts; whether there had been any off-sets against any of the obligations.

Q Was any examination had for the purpose of investigating whether or not these were good or doubtful?

A That question was brought up. I told them if they were not satisfied with their being good, they had better not be charged with them, but claim allowance.

Q Were any selected out by them as uncollectible?

A There was a number there was payments on and over appraised, I see; there were some they claimed allowance for, too.

Q In the second and third items of the account, "Interest on obligations paid Martha Morrow and Thomas Cory," do you remember who calculated those items of interest?

A I think they were interest received by the executors and given in to me as that amount received; they were calculated by them.

Q The other interest calculations mentioned on this debtor side of the account, do you remember who calculated?

A I have no doubt I made the calculation of the accumulated interest; the interest of the two executors, Beatty and Easton, the probability is, was given by them, and I calculated it after them.

Q How did you get at the accumulated interest?

A From the appraisement. It was calculated in the appraisement; I calculated it from then up.

Q Did you see any vouchers or receipts of payments made by the executors at the time of the making of this account?

A Yes; I saw all as entered in the account.

Q Was the account added up and balance struck in the presence of the executors?

A Yes.

Q Was anything said by the executors, or any of them, about the correctness or incorrectness of the account at that time?

A I never heard of any complaint but what it was correct, from any of them.

Q What was done with the account after it was stated?

A Placed on the files of my office for confirmation.

Q Do you remember how long you were engaged in the statement of this account?

A I do not distinctly; but my impression is that it was stated from about 10 o'clock—it was stated during the day—but I don't remember what time was required.

Q Had either or any of the executors any book of account, or other memoranda and papers, besides the vouchers, with them at that day?

A I think they had; I think one or two of them, two or three of them, had little pass books with an account of cash expenses paid out.

Q Which ones of the executors had been to your office about this account before?

A Mr. Beatty and Mr. Munson and Mr. Cory, and I think Mr. Easton; I think they had all spoken to me about it prior to this; they appeared anxious to have it settled up.

Q In the inventory there is a bond and mortgage against James W. Ingersoll and wife, appraised at $4,000; do you know anything about the property covered by that mortgage?

A I do know something about it.

Q Where is that property located?

A In Frankford township, about two miles from Augusta.

Q How long have you known that property?

A As long as I have known any property; I was raised within two or three miles of it.

Q Have you any interest in that property?

A I have a mortgage on it for $3,700, and over, given to my wife.

Q How long have you held that?

A I don't recollect, I think from 1860. Since '63 or '64, it might be 1865.

Q What was the value of that property in 1870, or 1871?

A About in 1864, or 1865, when I took this obligation, I offered to take the property at $50 an acre—162 or 163 acres; it was taken by my sister-in law at that price; she was anxious to have it; after holding it two to five years she sold it at an advance of $1,000 to Mr. Henry McDanolds He resold within about a year and got about $1,500 advance; that was my understanding. There was, I think, an incumbrance they had on it for about $10,000 at that time.

Q This was prior to 1870, was it not?

A Yes, I think it was.

Q What, in your judgment, was the value of this property after this time, and as late as 1871?

A I think it was worth $8,000; I think it would have brought it.

Q Were you acquainted with the values of property in that neighborhood at that time?

A Somewhat.

Q Was any interest ever paid to you by the executors of David Cory on your first mortgage?

A I never had but one mortgage; they paid interest

on that mortgage at one time, accumulated interest; they might have paid afterwards ; I don't know whether as executors or not.

Q Did they own the property at that time?

A It was bid in by some of the executors, I think ; but I understood that Job Cory was going to keep the property ; but how that was, I don't know.

Q Do you remember the fact of the barn burning upon those premises?

A I do.

Q By whom was it rebuilt?

A I do not know. It was not rebuilt until after it was bought in by the executors, or some of them, as I said.

Q How long had you lived in the locality of this property first mentioned?

A Between forty and fifty years.

Q What had been your business?

A I was raised a farmer until I was about 20 years old ; after that I was in the mercantile business until I became Surrogate.

Q Had you bought and sold land?

A Yes, some.

Being *cross-examined* by Mr. Kays, witness says:

Q Did you have anything to do with the making of the inventory by the executors of this estate?

A I do not know that I had.

Q Did or did not the executors, or some of them, advise with you at the time of making it?

A I don't recollect ; they might. It was a common thing for people to do so.

Q Was Job Cory, one of said executors, present at the making of said account in your office?

A He was.

Q During the whole time?

A I do not know as to that. They would give in their vouchers — one of them gave in his vouchers and went out for a while ; I don't recollect which one it was.

Q Was James L. Munson, another of said executors, present at the making of said account?

A He was there — but it strikes me he was the one who handed in his receipts and went out; he had one or two little receipts.

Q How many receipts had Mr. Munson there, to the best of your recollection?

A If he was the one I had my mind on there was but two or three; I might be mistaken as to the one going out.

Q How many receipts or vouchers had Job Cory there?

A I could not answer that.

Q You say you commenced the statement of the account at about 10 o'clock in the forenoon?

A That's my impression now.

Q Was the account completed that day?

A I think it was.

Q How many hours, to the best of your recollection, were consumed by you in making up the account that day?

A My impression is that it took me three or four hours.

Q Did you, at that time, know that I was acting as counsel and attorney of the executors, in regard to the estate?

A I don't think I did; I knew you had been attorney for Mr. Cory, but did not know you were attorney for the executors.

Q Did you suggest to said executors, or to either of them, that the matter was a complicated one, and that they ought or had better have a lawyer to assist in stating said account?

A I don't recollect any such thing.

Q Did you advise them with regard to their rights or liabilities in the premises?

A I think I did; I told them if they settled jointly they would be jointly liable; that was my course, and I presume I did.

Q Did you advise them that it would make any

difference to them individually, with regard to their commissions, whether they stated the account separately or jointly?

A Perhaps I might—I don't recollect; of course their commissions would have been different if their accounts had been separately stated.

Q I understood you to say, in your principal examination, that their accounts were not stated separately, but jointly, on account of their commissions; did I correctly understand you?

A No, I don't think you did; I did not intend to convey such an idea; I never allowed myself to state a joint account against their consent; therefore when they gave their consent I always stated it jointly.

Q What did you intend to say in your principal examination, as to the statement of the account separately as regarded their commissions?

A My idea was that if the account was stated jointly, the commissions would be calculated differently; and if stated separately, the commissions would be calculated separately—and each would get commissions on the amount coming in his hands.

Q Then, at that time, your understanding of the law was that it would make a difference to the executors with regard to their legal rights as to commissions whether the accounts were stated jointly or separately, was it?

A I don't know that I understood the law to make any difference as to commissions, whether they stated their account separately or jointly, excepting in making out the commissions at that time—in figuring them.

Q How do I understand you—whether their rights to their commissions would be the same whether the account was stated separately or jointly?

A My understanding is that the Court has the discretion and the power to say how the commissions should be divided.

Q Then it would have made no difference to the accountants, so far as the commissions were concerned,

6 Roe

whether the account was stated jointly or separately, would it?

A I can't see that it would make any difference, if they applied to the Court for adjustment.

Q Would it have made any difference if they had arranged the matter of commissions between themselves amicably, without submitting the matter to the Court?

A Certainly not; if they agreed on anything it was right enough; by settling jointly the commissions stood jointly, and any one dissatisfied would have to apply to the Court.

Q Then the matter of commissions was not the element that determined whether the account should be stated separately or jointly, was it?

A I do not know as to that; they came there and ordered it stated as a joint account; I don't know what was in their minds on the matter.

Q Did you advise the executors, or either of them, at the time of stating this account, that by charging themselves with the inventory at $108,111.92, that they would be accountable for that amount as cash, whether the obligations then on hand were good and collectible or not?

A I have no doubt that I told them that if they did not think any good they must claim an allowance; I know of no way to state an account except by charging them with the inventory as a basis to a statement.

Question repeated.

A I don't think I advised them that.

Q You, at the time of the statement of the said account, knew that a large portion of the obligations appraised, contained in the inventory, were still on hand and uncollected, did you not?

A They said some of them were not collected, and were on hand; I didn't see the obligations.

Q What amount of the obligations did you understand to be on hand at the time of stating the account?

A Well, I didn't understand any amount; I understood they had paid some of the legatees, and showed receipts from two of the legatees amounting to $40,000

or $50,000; but I did not know what amount of obligations they had left.

Q As to the second item in the account, to wit, "To amount of interest on obligations paid to Martha Morrow, after appraisement, $1,254.87," who made the calculation of this interest?

A They must have made it, because the obligations were not there for me to make the calculations on.

Q Did they show you the receipt of Martha Morrow, as to the payment of her legacy of $20,000; and also the receipt of Thomas Cory for the payment of his legacy of $25,000?

A No doubt they did, for I see I so entered it there.

Q Did not those receipts show upon their face the obligations transferred, and the amount at which they were transferred?

A I do not recollect; it strikes me the receipts did show that they were paid in obligations, but I don't recollect whether the receipts specified the amount of each one or not; it strikes me that there was something said about the interest on the Thomas Cory note—whether he should be charged with interest; he thought he ought not to be, and that was one of the items that made the interest account run up so.

Q Another item in the account, viz., "Accumulated interest on bonds, notes, &c., $2,635.01." Who made that calculation of interest?

A I have no doubt I did.

Q On what basis, or from what basis, did you make that calculation?

A I made the calculation of the interest due on the obligations, deducting the amount already charged in the appraisement.

Q Did you have the obligations there?

A I think not.

Q How, then, could you make the calculation accurately?

A The amount and dates were entered in the inventory; I don't think they had the obligations there, but they might have been.

Q Then, as I understood you, your calculation was made and based upon the items as stated in the inventory?

A Certainly; the accumulated interest was based upon the items in the inventory.

Q Another item in the account, viz., "To error on bond and mortgage of Asa Carr, appraised at $2,000, which was $3,000; error, $1,000." Did you see the $3,000 bond and mortgage at the time you stated the account?

A I do not know whether they had it with them or not, but they stated the matter as a fact and had it corrected.

Q Did you know as a matter of fact that the $3,000 bond and mortgage was not the same bond and mortgage that was appraised at $2,000?

A I did not.

Q You had the inventory there, or a copy of it, did you not?

A Yes, sir.

Q (Witness being shown Exhibit No. 3, certified copy of inventory, is asked): I see in the inventory that the executors were charged with money in Thomas Kays' hands to loan, per his receipt, $2,000, and interest on the same $43.76; and also another item, "Money in Thomas Kays' hands, per his receipt, $750, interest $8.75;" also other items, viz., "Bonds and mortgages in Thomas Kays' hands of William McDeed and ~~and~~ wife, $3,600, interest $399.00;" also, "Promissory note made by William Snyder, John Linn and Solomon Vanderen, $1,157.30, interest $85.23;" also, "Note made by Vanauken, dated April 13th, 1869, $200, interest $17.50;" "Bond and mortgage made by Gabriel Post and wife, $1,000, interest $192;" "Note made by Lewis Morris and others, $600, interest $63;" "Note made by Elisha Depue, $290.27, interest $24.27;" "Note made by John Canfield and indorsed by George L. Vansickle and Wm. W. Woodward, dated October 27, 1869, $1,000, interest $70;" "Bond and mortgage made by Jonathan W. Longcor, $1,150, interest $127.45;" "Bond and

mortgage made by Asa Carr, dated November 19, 1868, $2,000, interest $134.09;" "Bond and mortgage made by Alfred Roof, dated September 13, 1869, $2,033, interest $160.09;" "Bond and mortgage made by Timothy Southard, dated May 25, 1867, $200; interest 3 years and 5 months, $47.83." How did you treat these items in stating the alleged account of the executors?

A I treated them, I suppose, as they directed.

Q What directions did they give with regard to these particular items?

A I don't recollect; I could state better by looking at the account.

Q (Witness being shown Exhibit No. 6, certified copy of account, is asked): Explain it?

A I don't see, in looking over the account, that there was any particular change from the inventory in those charges.

Q Did you know, at the time you stated said alleged account, that the said executors, or some of them, had made a settlement with Thomas Kays, as to said thirteen items, or some of them?

A No, I don't think I did; I don't think they made mention of any alteration of those items.

Q Did you know, at the time of stating said alleged account, that Thomas Kays, as the attorney of David Cory, and in the lifetime of said David, made a loan to Asa Carr for the sum of $3,000, allowing the $2,000 bond and mortgage of Asa Carr mentioned in the inventory; or rather, the consideration thereof, in such loan?

A I don't think I did; don't think I knew anything about it except what the inventory stated.

Q If you had known that fact, would you have charged the executors with the $1,000 in said account as an "error on bond and mortgage to Asa Carr, appraised at $2,000, which was $3,000"?

A I should have corrected it by charging them with a thousand more; if I had known the facts that there was such a discrepancy, I would likely have used different language in correcting it.

6 Roe

Q Did you charge the executors with full interest on all of said items as inventoried in T. Kays' hands, from the date of said inventory up to the date of stating said account?

A I have no doubt I charged the accumulated interest after making the corrections I have in the account.

Q Did you know, at the time of stating said account, that the note inventoried in T. Kays' hands, made by Levi Morris and others, for $600 principal and $63 interest, had been prosecuted by David Cory in his lifetime, and that a trial had been had, the defendants interposing a plea of usury, and that a verdict had been rendered for David Cory for a little over $500 only, and with no costs of suit?

A I don't recollect whether I had knowledge of any such a thing or not; I don't see anything in the account claiming any allowance on it.

Q If you had known the fact, as I have stated it, would you have charged the executors with the full amount inventoried, $663, and the interest on that sum from the date of the inventory to the date of stating said account?

A If I had known of any error I certainly would have corrected it.

Q At the time you stated said account, did you know anything about the amount of Thomas Kays' account against David Cory at the time of his death, and which was deducted from the account that the testator had against him?

A No; I knew nothing about any account he had except what the inventory said about accounts and what the executors stated, which I don't recollect, if they stated any.

Q If they did state any, did you pay any attention to it in stating the account?

A Certainly, if they made any corrections I paid attention to it, to get the account as correct as I could.

Q (Being shown Exhibit No. 6, copy of said alleged account,) Point out where any correction was made as

6 Roe

to either of said items, as having been inventoried in the hands of Thomas Kays?

A There is no mention of his name attached to any of these items in the account.

Q The question is, was any correction made as to any of said items?

A Not any of those mentioned.

Q At the time of stating said account, did you know that there was no money in T. Kays' hands due David Cory at the time of his death, except the sum of about $57?

A I did not know.

Q At the time of stating said account, did you know that Alfred Roof had, some time prior to the death of David Cory, filed a bill in the Court of Chancery of New Jersey against said David Cory and others, therein claiming that said bond and mortgage, inventoried at $2,033, and interest $160.09, had been obtained from him by fraud, and therein praying that the same might be delivered up and canceled of record?

A If I ever had any knowledge I don't recollect it.

Q The question is, did you know that fact at the time you stated said account?

A I don't recollect of ever having any knowledge of such a thing whatever.

Q If you had known that fact at the time of stating said alleged account, would you have charged said executors with said sum of $2,193.09, with the interest thereon from the date of the inventory to the date of said account?

A No doubt I would have charged it as it stood on the inventory, and claimed an allowance for the obligation, if it was in litigation.

Q Did you know, at the time of stating said account, that said executors had realized on said Roof bond and mortgage, or would realize on it, a sum of money not exceeding the costs and expenses of litigation?

A I had no knowledge of that; if I had, it would have appeared in the account, and I would have asked for the correction.

Q Did you not know, at the time of stating said account, that David Cory had always been in the habit of taking usury on all of his loans?

A My understauding of the man was that he did take shaves; I did not know that he took it on all; his general reputation was that of a shaver.

Q I see that you charged the executors in their account with $100 on "notes in D. Woodruff's hands, and N. Paterson and Thomas Anderson, not appraised;" did you know what notes they were, and whether they had any value?

A Nothing further than they told me; the executors gave it in.

Q Did the executors, or either of them, have vouchers for the payments claimed to have been made by them, at the time of stating said account?

A Vouchers for almost everything; there were some little accounts for which they did not have vouchers.

Q Did they have a voucher for the payment of tax, $161.43, paid by George B. Beatty, as of December 22, 1870?

A No doubt of it, as it says "per receipt."

Q I see an item in the account further on, of the amount of $161.40, as cash paid M. Mackley, Col. tax, as of April 1, 1871; did they have a receipt for that?

A Yes, sir.

Q Did you, at the time of the statement of said account, know anything about how the account stood between Dawson Woodruff and David Cory at the time of Cory's death, except from what appeared in the inventory?

A I did not.

Q Did you suggest to said executors, or either of them, at the time of stating said account, that by charging them with the whole inventory, and the whole interest on it from its date to the date of the account, that they might suffer severe loss, even though the makers of the obligations were good, in case a plea of usury should be interposed and sustained?

A I don't recollect of making any such a suggestion; I did say to them that wherever I was satisfied the obligations were not good that I would claim allowance for them.

Q If you had been in the executors' place, knowing David Cory's general reputation for taking usury, and knowing the law that in case usury should be pleaded and sustained by proof that the sum loaned only, without interest or costs, could be recovered, would you have been willing to have been charged with the whole inventory of said estate, with the whole accumulated interest from the date of the inventory to the date of stating said account?

A It is not likely that I would have settled an account in that way.

Q Did said executors, or either of them, tell you that the said Alfred Roof mortgage was a second mortgage, and that the first mortgage was of about or nearly the full value of the premises?

A I have no recollection of any such thing.

Q You have testified as to the value of the James W. Ingersoll farm; were you at the Sheriff's sale of said property at the time it was sold by the executors?

A No, sir.

Q Were you applied to by said executors, or either of them, or by any one on their behalf, to buy said premises of them after they became the owners of them?

A I don't recollect that I was; I was applied to when the Sheriff's sale was going on to know what I would give; some one came in my office.

Q Who was it?

A I don't remember.

Q Was it Thomas Kays?

A It strikes me it was.

Q What response did you make?

A I told him I did not want the property; I would give what my mortgage was worth, the amount of my mortgage—nothing above my mortgage.

Q Are you related to the legatees, George Roe, Frank Roe, Mattie Roe and Katy Roe, and if so, how?

Geo Roe

A I am an uncle to George, Frank and Mattie Roe, children of my brother Wm. H. Roe; I am an uncle to Morris Roe, who is the father of Katy Roe.

Sworn and subscribed before me, this twenty-eighth day of February, A.D. 1883. } CHARLES ROE.

HENRY HUSTON, *M. C. C. of N. J.*

GEORGE ROE, of Frankford, Sussex county, New Jersey, a witness produced on the part of the defendants, being duly sworn, on his oath says:

Examined by Mr. C. J. Roe:

I am a legatee under the last will and testament of David Cory, deceased, and one of the defendants in this suit; I have been paid my legacy; Frank C. Easton, one of said executors, paid me my legacy.

(Witness being shown Exhibit No. 17, voucher No. 10, says): This is my receipt for the general amount, $4,378.

(Witness being shown Exhibit No. 17¼, voucher 10¼, says): This check of $18 was part payment of said legacy.

(Witness being shown Exhibit No. 17½, voucher 10½, says): This check of $190 was also part payment of said legacy; the balance of payment of said legacy was made as follows: A note of $1,000 against Isaac Mattison of face value of $1,000; a bank note against Halsted, Couse & Co., payable to order of and indorsed by Frank C. Easton, for $1,000: a note against George F. Rose, for about $500; the balance was paid in cash.

Q Were these papers, papers that belonged to David Cory in his lifetime, and included in the inventory?

A I think they all were but the bank note of Halsted, Couse & Co.

Q Do you know where the Halsted, Couse & Co. note come from?

A It was given to Frank C. Easton as part pay on a

Geo Roe

note given to David Cory by Jacob Couse and John Snyder.

Q Do you know whether it was indorsed on that note as part payment?

A I do.

Q How do you know?

A Because I saw the indorsement on the note; the note was shown to me.

Q Did you see the Peter Dennis and Jacob Couse note?

A I did not.

Q How came you to see the Snyder-Couse note?

A The check, the bank note and the note were together when Mr. Easton brought out the papers.

Q Was this same note that you received indorsed on the Dennis-Couse note?

A I did not see the Dennis-Couse note, and don't know what became of it.

Q You don't remember the date of the Geo. F. Rose note?

A I do not.

Being *cross examined* by Mr. Kays, witness says:

Q How do you know that the Geo. F. Rose note was included in the inventory?

A I do not know; I never examined the inventory closely, but I think it was.

Q Where was your legacy paid to you?

A At Frank C. Easton's house, at Sparta, in his sitting room.

Q Did Mr. Easton have all the obligations of the estate there at the time—or at least quite a large number?

A No, sir: he did not, as far as I saw.

Q How many obligations did he have that you saw?

A Only the ones that I received and the note; the note was with the others when he took them out; I had been there about a week before, and we had then agreed upon what papers I should take.

Sworn and subscribed before me, this 16th day of February, A.D. 1883. } GEORGE ROE.

HENRY HUSTON, *M. C. C. of N. J.*

Jot B. Stanaback

JAMES B. STANABACK, of Sparta township, Sussex county, New Jersey, a witness in above cause, produced on the part of the defendants, being duly sworn, on his oath says:

Examined by C. J. Roe, Esq.:

I was acquainted with the property which was mortgaged to secure the Owen Hughes bond of $500, mentioned in the inventory of the estate of David Cory; I have known the property for fifty years at least; I was once interested in it—my wife became a part owner of that property; she, as one of the part owners, sold the property in January, 1868, for $4,500—the whole property—her interest $900; I think there were about 93 acres, or a little over; a mortgage was taken for part of the purchase money—for $2,500, as I recollect; I think there was a second mortgage given—the one mentioned here—to David Cory; the holders foreclosed the first mortgage; the property was sold under that foreclosure in 1874; it then brought $3,000; it was our claim, with interest and costs, at that time, bought by Job Cory and Frank C. Easton; the property was worth at that time, at sale under foreclosure, about what it brought, and would not have brought more at private sale; there was a depreciation in property at that time; it was worth more in 1871 and 1872 than it was at the time of the sale; in my judgment the value of the property in 1871 and 1872, I would think, it was worth about $40 an acre at that date; there was no special depreciation in the value of that particular property; it was a general depreciation; I think there was some accumulation of interest on the first mortgage from 1872 to the time of the commencement of the foreclosure; I don't know how much.

Being *cross examined* by Thomas Kays, witness says:

Q Were there not two mortgages given to the Scott heirs, of equal priority—one for the principal sum of $1,875, given to your wife, Samuel Benjamin, guardian of Polly Scott, and Caleb K. Scott, and another one of $625 to James G. Scott?

Jos B. Stanaback

A That is my recollection.

Q Was not the James G. Scott mortgage of $625 represented in the foreclosure suit by Thomas D. Cory as one of the defendants?

A I so understand it.

Q Do you further understand that the executors of David Cory held a second mortgage on the premises for the principal sum of $500, amounting to $557.36 at the date of the decree?

A I so understand it.

Q It was foreclosed by you because the owner failed to pay the interest, was it not?

A Yes, sir.

Q The crisis, as it was called, was in September, 1873, was it not?

A That is my recollection.

Q Your valuation of $40, in 1872, is a mere opinion, is it not?

A Yes, sir.

Q You know of no offers for it at that time at that price?

A No, sir.

Q How would you rate the farm?

A Perhaps as third class.

Sworn and subscribed before me, this 28th day of February, A.D. 1883,

JAMES B. STANABACK.

HENRY HUSTON,
M. C. C. of N. J.

T Kays

In Chancery of New Jersey.

Between
GEORGE B. BEATTY *et al.*, EXRS. DAVID CORY, DECEASED,
Complainants,
and
THE TRUSTEES OF THE CORY UNIVERSALIST SOCIETY AT SPARTA, *et al.*,
Defendants.

On Bill for Relief, &c.

It is hereby mutually agreed that the evidence on the part of the defendants is closed.

August 22d, 1883.

A. Q. KEASBEY & SONS,

Solrs. of Deft., The Trustees of the Cory Universalist Society.

ROE & SHEPHERD,

Solrs. of Defts., Frank Roe, George Roe and Charles J. Roe, guardian of Mattie C. Roe.

Examination of witnesses in the above cause, taken at the office of THOMAS KAYS, at Newton, New Jersey, on the 29th day of September, A.D., 1883, before HENRY HUSTON, one of the Masters and Examiners of said Court, in the presence of THOMAS KAYS of counsel with said complainants, and of CHARLES J. ROE of counsel with George Roe, Frank Roe, Katy Roe and Charles J. Roe, guardian of Mattie C. Roe, and also the Trustees of the

T Kays

Cory Universalist Society, at Sparta, by request of A. Q. KEASBEY & SONS, taken on notice and by consent; and taken on the part of said complainants.

THOMAS KAYS, a witness produced on the part of the complainants, being recalled, says:

Three of said executors, viz: George B. Beatty, James L. Munson, and Job Cory, have received as such executors from Frank C. Easton, devisee and legatee, by virtue of the sixth item of the said last will and testament of said David Cory, deceased, the sum of $3,161.61. This sum of money was the proceeds arising from the condemnation proceedings by The New York, Susquehanna and Western Railroad Company, in the summer and fall of 1881, in the location and construction of its railroad over and across the said farm, devised for life to said Frank C. Easton by the third item in said will. The executors of said David Cory, deceased, were made parties to said condemnation proceedings. The sum of $3,184.31 in cash was deposited by virtue of the statutes of New Jersey by said Railroad company with John H. Nelden, Clerk of Sussex county, on or about December 28th, 1881.

On the third day of February, 1883, the said three executors of David Cory, deceased, George B. Beatty, James L. Munson and Job Cory, by me as their solicitor, filed a bill in this Court, making all interested persons parties to said suit, including John H. Nelden, said county clerk, therein asking that said fund be applied in part payment of said $3,000, so due from Frank C. Easton, by virtue of said sixth item of said will. Said cause was brought to issue and heard, and on the fifth day of June, 1883, a final decree was made by the Court of Chancery therein decreeing that said three executors were entitled to the relief as prayed for, and ordering said John H. Nelden, after retaining the sum of $22.70, his taxed costs in said suit, to pay the balance, $3,161.61, to said three executors or their solicitor in the cause. The said John H. Nelden, in pursuance of said decree, did on the 9th day of June, 1883, pay to me, the solicitor of said three

T Kays

executors, the said sum and balance of $3,161.61. My charges for services and the taxed costs in said suit amount to the sum of $413.94, which I charged to said three executors, and which leaves in my hands as the solicitor of said three executors the sum and balance of $2,747.67. I hereby offer a copy of my account with said three executors, showing the items thereof.

(Bill of Thomas Kays *vs.* said three executors, Beatty, Munson and Cory, offered in evidence, and the same marked Exhibit No. 233 on part of complainants.)

I have this day settled with the executors of David Cory, deceased, as to my account against all four of them, amounting to $1,857.63. A copy of said account, receipted by me, is hereby offered in evidence.

(Said account of T. Kays with executors of D. Cory, deceased, dated September 29th, 1883, offered in evidence, and marked by me as Exhibit No. 234 on part of complainants.)

Analyzed, said account shows: —

T. Kays's services and disbursements in this suit,		$1,827.13
Services in matter of the condemnation of lands of Easton by the N. Y., S. & W. R. R. Co.,		20.00
R. F. Goodman, printer's bill,		10.50
		$1,857.63

The payment of the account is:

By all the executors, by T. Kays's note of Jan'y 17th, 1880, Exhibit No. 121,		
Principal,	$969.00	
Interest,	36.94	
	1,005.84	1,005.84
By F. C. Easton,		139.71
" "		477.70
" Job Cory,		234.38
		$1,857.63

Receipt of R. F. Goodman, Sussex Register bill, paid by me and charged in said account, $10.50, I offer in evidence.

F. C. Easton

(Bill and receipt of R. F. Goodman for $10.50 offered in evidence, and marked by me Exhibit No. 235 on part of complainants.)

I also offer in evidence bill and receipt of G. B. Dunning, for $5.90, which is charged in my said account.

(Same offered in evidence, and marked by me Exhibit No. 236 on part of complainants.)

Sworn and subscribed before me this 29th day of September, 1883. } THOMAS KAYS.

HENRY HUSTON,
M. C. C. of N. J.

FRANK C. EASTON, a witness on the part of the complainants, being recalled, says:

Q Have you read the evidence of Charles Roe, late Surrogate, on pages 507–524 of the record?

A I have.

Q Has his evidence changed your mind in regard to the stating of the alleged final account of the executors of David Cory?

A It has not.

Q Were Job Cory and James L. Munson, or either of them, present, as sworn to by said Charles Roe?

A They were not.

Q Did all or any of the executors agree to have the alleged account stated jointly, as sworn to by said Roe?

A No, sir.

Q Did they, or any of them, want said account stated jointly, on account of the commissions, as sworn to by said Roe?

A No, sir

Q Have you, as one of the executors, received any moneys or made any payments since February 21st, 1880?

A I have received no moneys but have made payments.

Q Give a detailed statement of your payments?

F. C. Easton

A January 10th, 1881, I paid to Isaac Goble, collector of Sparta township, the taxes due from said estate for 1880, $73.80.

(Tax receipt for 1880, for $73.80, offered in evidence, and marked by me Exhibit No. 237 on the part of the complainants.)

Dec. 20, 1881, I paid to Isaac Goble, collector of Sparta township, taxes due from said estate for 1881, $95.40.

(Receipt for taxes for 1881, for $95.40, offered in evidence, and same marked by me Exhibit No. 238 on part of complainants.)

May 27, 1880, I paid Ward & Tichenor, printers, on bill for printing the evidence in this case, my check on Sussex Bank, $400.00.

(Check F. C. Easton to Ward & Tichenor, $400, May 27, 1880, offered in evidence, and same marked by me Exhibit No. 239 on part of complainants.)

(Receipt of Ward & Tichenor May 27, for $400, offered in evidence, and same marked by me Exhibit No. 240 on part of complainants.)

May 27, 1880, I paid Herbert W. Knight, stenographer, his bill for taking the evidence in this cause, by my check on Sussex Bank of that date, $239 93

(Check of F. C. Easton to Herbert W. Knight, May 27, 1880, for $239.93, offered in evidence, and same marked Exhibit No. 241 on part of complainants.)

The last two payments were made by Thomas Kays by said two last mentioned checks, and he took receipts for the same as he says, but has misplaced them, and cannot find them.

The receipt of Ward & Tichenor, Exhibit No. 240, is a duplicate receipt, which Mr. Kays has recently obtained from them.

Sept. 29, 1883, I paid Thomas Kays on his account, as appears by Exhibit No. 234, $139.71.

Sept. 29, 1883, I paid Thomas Kays on his account, as appears by said Exhibit No. 234, $477.70.

Ft. Easton

Q Are there any receipts and payments by all four of the executors since Feb'y 21, 1880?

A None except what appear in Thomas Kays's account and receipt, Exhibit No. 234.

Q Have you ever made any claim against the estate of David Cory for any claim that you had against him at the time of his death?

A I never have and never expect to.

Q What was the amount of that claim at the time of his death?

A About $3,000.

Q What was the fair market value of the farm devised to you for life prior to the condemnation proceedings by the New York, Susquehanna & Western Railroad Company—I mean with complete title?

A About $8,000.

Being *cross examined* by Chas. J. Roe, witness says:

Q Where did the Surrogate get the account of payments made by Job Cory and James L. Munson, and included in the alleged final account?

A I can only answer as to the items of Mr. Cory's account that I had.

Q Where did you get them?

A They were mainly given to me by Mr. Cory during an interview with him.

Q Did he give you vouchers?

A No, sir.

Q How came you to get them from Cory?

A I was at his house and got them; I can't give the exact motive.

Q Did you tell him that you were going to have the account stated?

A No, sir

Q Did you make a memoranda?

A I believe I did; partially, at least.

Job Cory

Q What for?

A I had no definite object in view, so far as I know now.

Sworn and subscribed before me this 29th day of September, A.D. 1883. } FRANK C. EASTON.

HENRY HUSTON,
M. C. C. of N. J.

JOB CORY, a witness produced on the part of the complainants, being recalled, says:

Q Have you read the evidence of Charles Roe, late Surrogate, on pages 507–524 of the record?

A I have.

Q Has his evidence changed your mind in regard to the stating of the alleged final account of the executors in this case?

A No, sir.

Q Were you and James L. Munson, or either of you, present, as sworn to by said Roe?

A I was not present.

Q Did all or either of said executors agree to have the alleged account stated jointly, as sworn to by said Roe?

A I did not.

Q Did they or either of them want said account stated jointly, on account of the commissions, as sworn to by said Roe?

A I never did; I never had any talk with Charles Roe about stating the account at all.

Q Have you, as one of said executors, received any moneys or made any payments since Feb'y 21, 1880?

A I have received no moneys, but have made some payments.

Q Give a detailed statement of such payments?

A August 22, 1882, I paid Ward & Tichenor, printers, balance of their bill, $126.45.

(Bill and receipt of Ward & Tichenor, for $126.45, offered in evidence, and same marked by me Exhibit No. 242 on part of complainants.)

Sept. 29, 1883, I paid T. G. Bunnell, printer's bill, per his receipt, $13.00.

(T. G. Bunnell's bill and receipt, $13.00, offered in evidence, and same marked Exhibit No. 243 on part of complainants.)

Sept. 29, 1883, I paid H. W. Knight, stenographer, his bill for taking evidence, etc., $92.20.

(H. W. Knight's bill and receipt for $92.20, offered in evidence, and same marked by me Exhibit No. 244 on part of complainants.)

Sept. 29, 1883, I paid H. C. Pitney, bill for counsel fees, per receipt, $75.00.

(Bill and receipt of H. C. Pitney for $75, offered in evidence, and same marked Exhibit No. 245 on part of complainants.)

Sept. 29, 1883, I paid township of Sparta for taxes of 1882, due from said estate, per receipt, $106.00

(Tax receipt of Sparta township for $106 for 1882, offered in evidence, and same marked by me Exhibit No. 246 on part of complainants.)

Sept. 29, 1883, I paid Thomas Kays on his account, per Exhibit No. 234, $234.38.

Q You were questioned on cross examination, by counsel of defendants, with regard to certain investments made by you in the State of Kansas; how much of the money of the estate was invested by you there?

A $2,000, and with which I am charged in this account as money in my hands.

Q How invested?

A $1,500 on bond and mortgage to Robert Morrow, a brother-in-law of mine, and $500 on note to same person.

Q Did you buy any farms there?

A I bought two farms there with my own money and in my own name.

Bob Cory

Q Do you still own them?

A I do not.

Q Did you make or lose on the purchase and sale of the farms?

A I lost.

Q Was the $2,000 loan that you made in Kansas, made in your own name, or in the name of the executors of David Cory?

A In my own name.

Q Was your idea to make the investment for any particular legatee?

A It was; for Katy Roe and my sons.

Q Did you intend to make the loan at your own personal risk?

A I did.

Q Did you consult either of the other executors about it?

A I think I did consult with Easton.

Q Did you make or lose by said investment?

A I lost.

Q Have you collected said bond and mortgage and note?

A The note has been paid; the bond and mortgage has not been paid. I have commenced legal proceedings there for the collection of the bond and mortgage; I have received but one year's interest on the bond and mortgage; I do not consider the mortgaged premises worth to exceed $1,500. By the shrinkage in values I shall lose quite heavily by this investment; I have considered and treated it as my own loss and not the loss of the estate. By arrangement with the other executors I was to take charge of the Katy Roe fund and the amounts due my sons; I had hoped this would be a profitable investment, and expected that Katy Roe and my sons would have the benefit of it, but it proved unprofitable and I must pocket the loss.

Geo B. Beatty

Witness being *cross-examined* by Charles J. Roe, Esq., says:

Q Did you never think of stating an account of your executorship, prior to this suit?

A Yes, sir; I did.

Q When first?

A I don't know as I could tell when I first thought about it.

Q Prior to November, 1870?

A I don't think I thought much about it prior to that.

Q How long afterwards?

A I can't tell.

Q Did you talk with anybody about it?

A Yes, sir.

Q Who?

A I spoke with Mr. Munson and Mr. Beatty about it.

Q Did you know that they had stated an account?

A Not till some considerable time after they had.

Q How long after?

A I couldn't say positively.

Q One year?

A I think it was nearly that length of time.

Q Did you ever tell Katy Roe's father or guardian of this investment you speak of?

A I think I did.

Q Before you made it or after?

A It was after.

Sworn and subscribed before me this 29th day of September, A. D. 1883. } JOB CORY.

HENRY HUSTON,
M. C. C. of N. J.

GEORGE B. BEATTY, a witness produced on the part of the complainants, being recalled, says:

Q Have you read the evidence of Charles Roe, late Surrogate, on pages 507–524 of the record?

Geo B. Beatty

A Yes, sir.

Q Has his evidence changed your mind in regard to the stating of the said alleged final account?

A No, sir.

Q Were Job Cory and James L. Munson, or either of them, present, as sworn to by the said Charles Roe?

A Neither of them was present.

Q Did all, or any of the executors, agree to have the alleged account stated jointly, as sworn to by the said Charles Roe?

A No, sir; they did not.

Q Did they, or any of them, want said account stated jointly, on account of the commissions, as sworn to by the said Roe?

A They did not.

Q Have you, as one of said executors, received any moneys or made any payments since Feb'y 21, 1880?

A I have received no moneys; I have made no payments, except my coming here to Newton, in regard to this suit; I have a memorandum of them at home, but have not got it with me?

Q Any receipts or payments by all of the executors jointly, since said date?

A None except what appears by Thomas Kays's accounts, and Exhibits Nos. 233 and 234.

Q Did you know that you were to be an executor of David Cory's estate, prior to his death?

A I did.

Q How?

A David Cory, in his lifetime, brought the will in question to me, and read it to me, and left it with me. He afterwards handed me the codicil in question. At the time Mr. Cory left the will with me, I objected to acting as executor, telling him I did not think I was competent; he replied that any man could do it, that he had drawn the will himself, and all there was to do was to simply pass the papers over. After he read the will over and explained it to me, I consented to act. He afterwards took the will from my possession and left it with Mr. Munson.

Witness being *cross-examined* by Charles J. Roe, Esq., says:

Q Do you know how the Surrogate, at the time of stating the alleged account, made it up?

A He referred to the inventory.

Q As to the payments made—by the executors, I mean?

A I had mine on a piece of paper, read it to him, and showed it to him.

Q How did he get Mr. Munson's?

A He asked if Mr. Munson had done anything. Mr. Easton told him that Munson had been down to Paterson about some matter, and Mr. Roe set the price.

Q Did you assent to it?

A I didn't object nor consent.

Q You thought nothing of the commissions, did you?

A There was nothing said about it by Mr. Easton or myself; Mr. Roe named the commissions due on the estate.

Sworn and subscribed before me this 29th day of September, A.D. 1883. } GEORGE B. BEATTY.

HENRY HUSTON,
M. C. C. of N. J.

JAMES L. MUNSON, a witness produced on the part of the complainants, being recalled, says:

Q Have you read the evidence of Charles Roe, late Surrogate, on pages 507–524 of the record?

A Yes, sir.

Q Has his evidence changed your mind in regard to the stating of the alleged final account?

A No, sir.

Q Were you and Job Cory, or either of you, present, as sworn to by said Charles Roe?

A I was not.

Jas. L. Morrison

Q Did all, or any of the said executors, agree to have the alleged account stated jointly, as sworn to by said Roe?

A I never did.

Q Did they, or any of them, want said account stated jointly, on account of the commissions, as sworn to by said Roe?

A I never did.

Q Have you, as one of said executors, received any moneys or made any payments since Feb'y 21, 1880?

A I have received no moneys; I have made no payments, except my expenses in attending this suit, of which I have kept no account.

Q Are there any receipts and payments by all four of the executors since Feb'y 21, 1880?

A None, except what appear in Thomas Kays's accounts and receipts, Exhibits Nos. 233 and 234.

Q Did you know you were to be one of the executors of David Cory's estate prior to his death?

A Yes, sir.

Q How?

A He told me so. He brought the will in question to me and wanted me to act as one of the executors; I objected to it; I said it was a great big estate, and that perhaps there would be a great deal of litigation and that I didn't want to undertake it. He replied that he had drawn the will himself, that it was very simple. He explained the will to me and said that we would not have to collect a dollar; all we would have to do was to pass over the papers; I then consented to act. He left the will with me, open, for me to read.

Witness being *cross examined* by Charles J. Roe, Esq., says:

Q Did you expect any pay for acting as executor?

A Of course; there were commissions and I would be entitled to some of it.

Q How long after this alleged account was made did you first know of it?

A I think it was a long time before I knew it was a final account; then Mr. Kays told me so; I heard of the making of the alleged account about a month afterwards, when Mr. Beatty told me they had made a partial statement.

Q Did you see it at that time?

A No, sir.

Q Did you never see it until it was printed here?

A No, sir.

Q It was correct as to your payments at that time, was it not?

A It was not.

Q What other payments?

A I had been to Newton here, expended some money, never kept any correct account of it.

Q Then the statement as to your disbursements of $5 for expenses, which you claim in the bill as having been made at that time, are not correct, are they?

A I never claimed it.

Sworn and subscribed before me this 29th day of September, A.D. 1883. } JAMES L. MUNSON.

HENRY HUSTON,
M. C. C. of N. J.

Complainants' evidence closed.

HENRY HUSTON, *Master.*

By consent the defendants offer in evidence record search of the J. W. Ingersoll farm, made for Thomas Kays in the foreclosure of the mortgage on said farm, and same marked by me Exhibit No. 4 on part of said defendants.

Evidence closed on part of defendants, Sept 29, 1883.

HENRY HUSTON,
M. C. C. of N. J.

EXHIBITS AND VOUCHERS.

COMPLAINANTS.

No. of Exhibit.	Name of Exhibit.	Offered or Referred to.	Bill, Ans. and Evi.	Printed Page.
1.	Will of D. Cory, copy...	Off.	Ev.	131
	" " "	Ref. to	Bill	1
	" " "	"	Ans.	99
	" " "	"	"	108
	" " "	"	Ev.	131
2.	Letters testamentary, copy.	Off.	Ev.	131
	" " "	Ref. to	Bill	7
	" " "	"	Ans.	100
	" " "	"	"	109
3.	Inventory, certified copy..... ...	Off.	Ev.	131
	" "	Ref. to	Bill	8
	" "	"	Ans.	100
	" "	"	"	109
	" "	"	Ev.	132
	" "	"	"	228
	" "	"	"	261
	" "	"	"	280
	" "	"	"	517
4.	Rule limiting creditors.....	Off.	Ev.	131
	" "	Ref. to	Bill	21
	" "	"	Ans.	100
	" "	"	"	109
5.	Decree barring creditors.....	Off.	Ev.	131
	" "	Ref. to	Ans.	109
6.	Account of Executors..... ...	Off.	Ev.	131
	" "	Copy	Bill	24
	" "	Ref. to	Ans.	101
	" "	"	"	110
	" "	"	Ev.	136
	" "	"	"	230
	" "	"	"	258
	" "	"	"	263
	" "	"	"	281
	" "	"	"	288
	" "	"	"	508
	" "	"	"	518
	" "	"	"	519

No. of Exhibit.	Name of Exhibit.	Offered or Referred to.	Bill, Ans. and Evi.	Printed Page.
7.	Decree of confirmation of account,	Off.	Ev.	131
	" " "	Ref. to	Bill	29
	" " "	"	Ans.	101
	" " "	"	"	110
8.	Morrow, M., receipt for legacy....	Off.	Ev.	132
	" "	Ref. to	Bill	21
	" "	"	Ans.	100
	" "	"	"	109
	" "	"	Ev.	132
	" "	"	"	228
	" "	"	"	262
	" "	"	"	281
	" "	"	"	431
9.	Cory, T. D., receipt for legacy....	Off.	Ev.	133
	" "	Ref. to	Bill	22
	" "	"	Ans.	100
	" "	"	"	109
	" "	"	Ev.	133
	" "	"	"	229
	" "	"	"	262
	" "	"	"	432
10.	Easton, Mary O., receipt for legacy,	Off.	Ev.	134
	" "	Ref. to	Bill	24
	" "	"	Ans.	100
	" "	"	"	109
	" "	"	Ev.	134
11.	Cory, C. V., receipt for legacy...	Off.	Ev.	135
	" "	Ref. to	Bill	24
	" "	"	Ans.	100
	" "	"	"	109
	" "	"	Ev.	135
	" "	"	"	229
12.	Easton, Jane, receipt for legacy..	Off.	Ev.	138
	" "	Ref. to	Bill	30
	" "	"	Ans.	102
	" "	"	"	112
	" "	"	Ev.	138
	" "	"	"	230
	" "	"	"	266
	" "	"	"	281
13.	Boss, Lottie B., receipt legacy...	Off.	Ev.	139
	" "	Ref. to	Bill	31
	" "	"	Ans.	102
	" "	"	"	112
	" "	"	Ev.	139
	" "	"	"	170

No. of Exhibit.	Name of Exhibit.	Offered or Referred to.	Bill, Ans. and Evi.	Printed Page.
14.	Easton, Martha J., receipt legacy.	Off.	Ev.	140
	" "	Ref. to	Bill	31
	" "	"	Ans.	102
	" "	"	"	112
	" "	"	Ev.	140
	" "	"	"	266
	" "	"	"	274
15.	Cory, Zopher, receipt for legacy..	Off.	Ev.	141
	" "	Ref. to	Bill	31
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	" "	"	"	112
	" "	"	Ev.	141
	" "	"	"	170
15½.	Check, Easton to Z. Cory.....	Off.	Ev.	141
	" " "	Ref. to	"	141
16.	Cory, Job, receipt for legacy.....	Off.	Ev.	141
	" "	Ref. to	Bill	31
	" "	"	Ans.	102
	" "	"	"	112
	" "	"	Ev.	142
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17.	Roe, George, receipt for legacy..	Off.	Ev.	143
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	" "	"	"	112
	" "	"	Ev.	143
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	" "	"	"	523
17¼.	Check, Easton to George Roe, $18,	Off.	Ev.	144
	" "	Ref. to	"	144
	" "	"	"	523
17½.	Check, Easton to George Roe, $190,	Off.	Ev.	144
	" "	Ref. to	"	144
	" "	"	"	523
18.	Cory, Samuel, receipt for legacy..	Off.	Ev.	145
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	" "	"	Ans.	102
	" "	"	"	112
	" "	"	Ev.	145
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19.	Cory, Francis M., receipt for legacy,	Off.	Ev.	145
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20.	Opinion of Chancellor in case Trustees vs. Executors.....	Off.	Ev.	146
	" "	Ref. to	Bill	33
	" "	"	Ans.	103
	" "	"	"	112
21.	Final decree in case Trustees vs. Ex'rs.	Off.	Ev.	146
	" "	Ref. to	Bill	33
	" "	"	Ans.	103
	" "	"	"	112
22.	Cory, Wm. L., receipt for legacy.	Off.	Ev.	147
	" "	Ref. to	Bill	35
	" "	"	Ans.	104
	" "	"	"	112
	" "	"	Ev.	147
	" "	"	"	231
23.	Roe, Frank, recpt. on legacy, $723,	Off.	Ev.	147
	" "	Ref. to	Bill	35
	" "	"	Ans.	104
	" "	"	"	112
	" "	"	Ev.	147
	" "	"	"	174
24.	Roe, Frank, recpt. on legacy, $1100,	Off.	Ev.	147
	" "	Ref. to	Bill	35
	" "	"	Ans.	104
	" "	"	"	112
	" "	"	Ev.	147
	" "	"	"	308
25.	Rec't C. St. John to Ex'rs, $598 69,	Off.	Ev.	152
	" " "	Ref. to	"	152
26.	Bond, Longcor to Sayre....	Off.	Ev.	157
	" " "	Ref. to	"	157
27.	Mortgage, Longcor to Sayre.....	Off.	Ev.	157
	" " "	Ref. to	"	157
28.	Assignment B. & M., Sayre to Cory, D.....	Off.	Ev.	157
	" " "	Ref. to	"	157

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29.	T. Kays' note to Ex'rs, for $2,000, dated April 29, 1871.....	Off.	Ev.	159
	" " "	Ref. to	"	159
	" " "	"	"	166
29¼.	Check, Easton to T. Kays	Off.	Ev.	166
	" " "	Ref. to	"	166
30.	Letter, Temples' adm'rs, to Easton,	Off.	Ev.	162
	" " "	Ref. to	"	162
31.	Bradberry receipt, $12.50.....	Off.	Ev.	164
	" "	Ref. to	"	164
32.	Timbiel receipt, $6.51.....	Off.	Ev.	164
	" "	Ref. to	"	164
33.	Z. H. Goble, receipt, $10.....	Off.	Ev.	164
	" "	Ref. to	"	164
34.	J. W. Cooper, receipt, $32.....	Off.	Ev.	164
	" "	Ref. to	"	164
35.	J. W. Cooper, receipt, $8.....	Off.	Ev.	164
	" "	Ref. to	"	164
36¼.	Check, Easton to J. Decker, $2,000,	Off.	Ev.	165
	" " "	Ref. to	"	165
37.	W. W. Woodward, receipt, $7.75,	Off.	Ev.	165
	" "	Ref. to	"	165
38¼.	Davison, tombstone, receipt, $130,	Off.	Ev.	165
	" "	Ref. to	"	165
39.	N. J. Herald, receipt, $1.25.....	Off.	Ev.	165
	" "	Ref. to	"	165
40.	Christian Leader, receipt, $3.00..	Off.	Ev.	166
	" "	Ref. to	"	166
41.	Kays & Titman, receipt, $1.90....	Off.	Ev.	166
	" "	Ref. to	"	166
42.	J. L. Decker, receipt, $6.77.....	Off.	Ev.	166
	" "	Ref. to	"	166
43.	W. Earl, receipt, $3.00	Off.	Ev.	166
	" "	Ref. to	"	166
44.	Note, D. Cory to Kincade, $400..	Off.	Ev.	167
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45.	Note, D. Cory to J. Morrow, and claim and receipt, $99.....	Off.	Ev.	167
	" "	Ref. to	"	167
46.	M. Morrow, receipt on legacy for $1,969.22.	Off.	Ev.	167
	" "	Ref. to	"	167
47.	Mary O. Easton, receipt, $20.....	Off.	Ev.	168
	" "	Ref. to	"	167

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48.	Check, Easton for draft to pay C. V. Cory legacy, $1,587.38.....	Off.	Ev.	168
	" "	Ref. to	"	168
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	" "	"	"	260
49.	Check, Easton to Job Cory to pay note C.V. Cory to J. Cory, $308.35,	Off.	Ev.	169
	" "	Ref. to	"	169
50.	Tax receipt, 1871, $722.50.....	Off.	Ev.	169
	" "	Ref. to	"	169
50½.	Check, Easton, tax, 1871, $722.50,	Off.	Ev.	171
	" "	Ref. to	"	170
51.	Samuel Ellet, receipt, $650.....	Off.	Ev.	171
	" "	Ref. to	"	171
52.	Check, Easton to Job Cory, $250.	Off.	Ev.	171
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53.	Check, Easton to Job Cory, $70..	Off.	Ev.	171
	" "	Ref. to	"	171
54.	Check, Easton to Job Cory, $70..	Off.	Ev.	172
	" "	Ref. to	"	172
55.	Tax receipt, $216.82.....	Off.	Ev.	172
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56.	Tax receipt, $239.20.....	Off.	Ev.	172
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57.	Tax receipt, $179.93.....	Off.	Ev.	173
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58.	Tax receipt, $152.25.....	Off.	Ev.	173
	" "	Ref. to	"	173
59.	C. Roe, recpt. int. B. & M., $575.83,	Off.	Ev.	174
	" "	Ref. to	"	174
60.	Tax recpt., C. Brown, mtge. $9.96.	Off.	Ev.	174
	" "	Ref. to	"	174
61.	Tax receipt, $93.54.....	Off.	Ev.	174
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62.	Tax receipt, $64.80.....	Off.	Ev.	175
	" "	Ref. to	"	175
63.	Tax recpt., C. Brown, mtge., $10.35,	Off.	Ev.	175
	" "	Ref. to	"	175
64.	T. Kays' ac. vs. Exrs Dec. 31, 1870, and receipt, $7,397.85.....	Off.	Ev.	176
	" "	Ref. to	"	176
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65.	T. Kays' check to Exrs., $54.45, Dec. 31, 1870.....	Off.	Ev.	178
	" "	Ref. to	"	178
66.	Kays' receipt to D. Cory for $13,830.57, May 12, 1870.....	Off.	Ev.	178
	" "	Ref. to	"	178
67.	Receipt, D. Cory to Kays, $6.00...	Off.	Ev.	179
	" "	Ref. to	"	179
68.	Receipt, Kays to D. Cory, July 1, 1870, $2,000.....	Off.	Ev.	179
	" "	Ref. to	"	179
69.	Receipt, Kays to D. Cory, Aug. 23, 1870, $750.....	Off.	Ev.	180
	" "	Ref. to	"	180
70.	Receipt, Kays to D. Cory, June 25, 1870, $2,550.....	Off.	Ev.	180
	" "	Ref. to	"	180
	" "	"	"	181
71.	Receipt, Kays to D. Cory, $1,000, July 1, 1869.....	Off.	Ev.	181
	" "	Ref. to	"	181
72.	Kays' ac. vs. Exrs., Jan. 12, 1878, and receipt for $11,726.50....	Off.	Ev.	181
	" "	Ref. to	"	181
	" "	"	"	249
	" "	"	"	276
	" "	"	"	284
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72½.	Kays' note to Exrs., Jan. 12, 1878, for $1,485.31.....	Off.	Ev.	183
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73.	Bill and receipt, Kays vs. Exrs., $5,296.59, May 1, 1878.....	Off.	Ev.	183
	" "	Ref to	"	183
	" "	"	"	250
	" "	"	"	276
	" "	"	"	319
73½.	Kays' note to Exrs., May 1, 1878, $891.67.....	Off.	Ev.	183
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74.	Martha Cory, receipt, farm stock, November 25, 1870.....	Off.	Ev.	186
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	" "	"	"	250
	" "	"	"	276
75.	Martha Cory, recpt. household goods,	Off.	Ev.	186
	" "	Ref. to	"	186
	" "	"	"	250
	" "	"	"	276
76.	Bond, Whitaker to D. Cory, $3,000	Off.	Ev.	187
	" "	Ref. to	"	187
77.	J. W. Longcor, note, $500.....	Off.	Ev.	188
	" "	Ref. to	"	188
78.	A. Ackerson, note.....	Off.	Ev.	188
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79.	J. B. Boss, note, $1,432.45.....	Off.	Ev.	189
	" "	Ref. to	"	189
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80.	Wand J. Frick, note, $40.....	Off.	Ev.	189
	" "	Ref. to	"	189
81.	Wand J. Frick, note, $40.....	Off.	Ev.	189
	" "	Ref. to	"	189
82.	W. Duffee, note, $500.....	Off.	Ev.	190
	" "	Ref. to	"	190
	" "	"	"	251
83.	T. Riker, note, $67.....	Off.	Ev.	190
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85.	J. B. Cary, note, $6.62.....	Off.	Ev.	191
	" "	Ref. to	"	191
86.	Puder and Lantz, note, $450.....	Off.	Ev.	191
	" "	Ref. to	"	191
87.	S. Chidister, note, $5.61.....	Off.	Ev.	192
	" "	Ref. to	"	191
88.	C. Galligher, note, $25.70.....	Off.	Ev.	192
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88½.	Agreement, Williams and Cory...	Off.	Ev.	195
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88¾.	D. Woodruff, receipt, $694.60....	Off.	Ev.	206
	" "	Ref. to	"	205
89.	O. Hughes, bond, $500.....	Off.	Ev.	206
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90.	O. Hughes, mortgage, $500.....	Off.	Ev.	206
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91.	Ingersoll, bond, $4,000.....	Off.	Ev.	207
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92.	Ingersoll, mortgage.....	Off.	Ev.	207
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	" "	"	"	277
93.	Couse-Snyder, note, $1,000, April 29, 1869.....	Off.	Ev.	208
	" "	Ref. to	"	208
94.	Geo. W. Greer, note, $217.....	Off.	Ev.	214
	" "	Ref. to	"	214
95.	M. M. Drake, note, $600.....	Off.	Ev.	214
	" "	Ref. to	"	214
96.	Wm. H. Roe, receipt, &c., $1,500,	Off.	Ev.	215
	" "	Ref. to	"	214
	" "	"	"	257
97.	Levi Morris, note, $26.50.....	Off.	Ev.	215
	" "	Ref. to	"	215
99.	Memorandum as to payment of C. V. Cory legacy.....	Off.	Ev.	215
	" "	Ref. to	"	215
101.	Claim, Rogers & Kays vs. Estate,	Off.	Ev.	216
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102.	Claim, A. J. Rogers vs. Estate..	Off.	Ev.	216
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103.	Claim, Boss, J. B. vs. Estate, $173.75,	Off.	Ev.	216
	" "	Ref. to	"	216
104.	C. J. Roe, receipt for F. Roe, obligations..	Off.	Ev.	216
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105.	Assignment in Blank for F. Roe, obligations.....	Off.	Ev.	217
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106.	Demand for F. Roe legacy.....	Off.	Ev.	217
	" "	Ref. to	"	217
107.	Demand for F. Roe legacy.....	Off.	Ev.	217
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108.	Demand for F. Roe legacy.....	Off.	Ev.	217
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108½.	Bond, Longcor to Talmage & King	Off.	Ev.	217
	" "	Ref. to	"	217
109.	Mortgage, Longcor to Talmage & King	Off.	Ev.	218
	" "	Ref. to	"	217
110.	Assignment, Longcor Mortgage to Talmage	Off.	Ev.	218
	" "	Ref. to	"	513
111.	Assignment, Longcor Mortgage to Dunning	Off.	Ev.	218
	" "	Ref. to	"	218
112.	Assignment, Longcor Mortgage to Mapes	Off.	Ev.	218
	" "	Ref. to	"	218
113.	Agreement, Talmage and Mapes,	Off.	Ev.	218
	" "	Ref. to	"	218
114.	Check, Easton to Mapes, $403..	Off.	Ev.	218
	" "	Ref. to	"	218
115.	Assignment, Longcor mortgage to Easton	Off.	Ev.	218
	" "	Ref. to	"	218
116.	Check, Easton to Sire, $500	Off.	Ev.	219
	" "	Ref. to	"	219
117.	Will of Martha Cory	Off.	Ev.	221
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118.	Receipt, Job Cory to Easton, $308.35	Off.	Ev.	221
	" "	Ref. to	"	221
	" "	"	"	249
119.	C. Roe, receipt, int. on mortgage, $575.83	Off.	Ev.	221
	" "	Ref. to	"	221
120.	Bill and receipt, T. Kays, Jan. 17, 1880, $2,643.67	Off.	Ev.	222
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	" "	"	"	256
	" "	"	"	279
	" "	"	"	284
	" "	"	"	319
	" "	"	"	
121.	Kays' note to Executors, $969, Jan. 17, 1880	Off.	Ev.	222
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	" "	Ref. to	"	222
123.	Temple, note, $50,.....	Off.	Ev.	225
	" "	Ref. to	"	225
124.	C. V. Cory, note, $600.....	Off.	Ev.	226
	" "	Ref. to	"	226
125.	Eliz. Lyon, receipt, $214.50.....	Off.	Ev.	227
	" "	Ref. to	"	227
126.	E. Kincade, receipt, $466.50....	Off.	Ev.	227
	" "	Ref. to	"	227
127.	G. B. Beatty, receipt, taxes, 1870,	Off.	Ev.	238
	" "	Ref. to	"	238
128.	M. Mackley, receipt, taxes, 1870,	Off.	Ev.	238
	" "	Ref. to	"	238
129.	B. Bradberry, recpt. church salary,	Off.	Ev.	239
	" "	Ref. to	"	239
130.	Eliz. Lyon, receipt, $14.50.....	Off.	Ev.	240
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131.	J. S. Bird, receipt, $16.....	Off.	Ev.	241
	" "	Ref. to	"	241
132.	Job Woodruff, receipt, $2.80....	Off.	Ev.	241
	" "	Ref. to	"	241
133.	J. A. Edsall, receipt, $25 32.....	Off.	Ev.	241
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134.	David Hardin, receipt, $192.70..	Off.	Ev.	242
	" "	Ref. to	"	242
135.	E. Lord, receipt, $161.....	Off.	Ev.	242
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136.	Culver & Huston, receipt, $9.00.	Off.	Ev.	242
	" "	Ref. to	"	242
137.	E. M. Myers, receipt, $449.....	Off.	Ev.	242
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138.	C. & H. & E. M. Myers, receipt..	Off.	Ev.	243
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139.	Ryerson & Kensella, receipt, $43.63,	Off.	Ev.	243
	" "	Ref. to	"	243
140.	O. S. Bowman, receipt, $16.80...	Off.	Ev.	243
	" "	Ref. to	"	243
141.	O. Sickles, receipt, $265.....	Off.	Ev.	244
	" "	Ref. to	"	243
142.	Jane Williams, admx., receipt, $132.72.....	Off.	Ev.	244
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144.	W. L. Cory, receipt, $72.....	Off.	Ev.	245
	" "	Ref. to	"	244
145.	D. Monroe, receipt, $70.90.....	Off.	Ev.	245
	" "	Ref. to	"	245
146.	C. Roe, Jr., tax receipt for 1875.	Off.	Ev.	246
	" "	Ref. to	"	246
147.	C. Roe, Jr., tax receipt, 1876 ...	Off.	Ev.	247
	" "	Ref. to	"	247
148.	C. Roe, receipt, int. on mortgage,	Off.	Ev.	247
	" "	Ref. to	"	247
149.	C. Roe, Jr., tax receipt, 1877....	Off.	Ev.	248
	" "	Ref. to	"	247
150.	D. F. Lyon, Sparta, tax recpt., '76,	Off.	Ev.	248
	" "	Ref. to	"	248
151.	Deed; Ross, Sheriff, to Executors of D. Cory—Ingersoll farm...	Off.	Ev.	253
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152.	Lease, Executors to Lord.....	Off.	Ev.	253
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153.	Roe, Surrogate, receipt, $60—stamp on will.....	Off.	Ev.	271
	" "	Ref. to	"	271
154.	Roe, receipt, Court and Sur. fees,	Off.	Ev.	271
	" "	Ref. to	"	271
155.	T. G. Bunnell, receipt, $5.40....	Off.	Ev.	272
	" "	Ref. to	"	271
156	Moses Woodruff, receipt, $10....	Off.	Ev.	272
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157.	J. L. White, receipt, $1.18.....	Off.	Ev.	272
	" "	Ref. to	"	272
158.	J. P. Youmans, receipt, $7.....	Off.	Ev.	273
	" "	Ref. to	"	272
159.	J. L. White, receipt, $15.50.....	Off.	Ev.	273
	" "	Ref. to	"	273
160.	J. W. Shuman, receipt, $160.50..	Off.	Ev.	273
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161.	C. Roe, Ct. & Sur. fees, recpt., $43,	Off.	Ev.	273
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163.	J. N. Morris, tax receipt—Ingersoll farm.....	Off.	Ev.	274
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164.	Decker & Hardin, recpt., $12.39,	Off.	Ev.	275
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165.	T. G. Bunnell, receipt, $2.....	Off.	Ev.	275
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166.	J. B. Boss, Dr. bill, recpt., $45.50,	Off.	Ev.	275
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167.	Lease, Martha Cory to F. C. Easton,	Off.	Ev.	296
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168.	Memorandum of T. Kays, dated Dec. 31, 1870.....	Off.	Ev.	298
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170.	J. N. Clark, recpt., Exp. Easton, $1,	Off.	Ev.	299
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171.	H. M. Ward, receipt, Exp. Easton, $5.45.....	Off.	Ev.	299
	" "	Ref. to	"	299
172.	H. M. Ward, receipt, Exp. J. Cory, $8.50.....	Off.	Ev.	303
	" "	Ref. to	"	303
173.	Recpt. of T. Kays, paid to Easton, $82.75.....	Off.	Ev.	307
	" "	Ref. to	"	307
174.	Order to pay claim of Rogers & Kays.....	Off.	Ev.	307
	" "	Ref. to	"	307
175.	Order to pay A. J. Rogers' claim, $522.59.....	Off.	Ev.	307
	" "	Ref. to	"	307
176.	Wm. E. Ross, receipt, Exn. fees. vs. Ingersoll.....	Off.	Ev.	308
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177.	H. C. Clark, receipt, insurance, Ingersoll farm.....	Off	Ev.	308
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178.	Policy of ins., Ingersoll farm....	Off.	Ev.	308
	" "	Ref. to	"	308
179.	H. W. Knight, fees, Roof vs. Cory,	Off.	Ev.	308
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180.	C. Roe, recpt., int. on mtge. $259.98,	Off.	Ev.	308
	" "	Ref. to	"	308
182.	Order to pay D. F. Lyon, tax, $80.64.....	Off.	Ev.	308
	" "	Ref. to	"	308
183.	Van Blarcom & Cochran, receipt, defts. costs, Exrs. vs. Blanchard,	Off.	Ev.	309
	" "	Ref. to	"	309
183½.	H. S. Little, receipt for deposit, appeal.....	Off.	Ev.	309
	" "	Ref. to	"	309
184.	Keasbey, receipt payment on decree, $500.....	Off.	Ev.	309
	" "	Ref. to	"	309
185.	Keasbey, receipt, payment on decree, $1,000.....	Off.	Ev.	309
	" "	Ref. to	"	309
186.	Keasbey, receipt, payment on decree, $3,000.....	Off.	Ev.	309
	" "	Ref. to	"	309
187.	H. C. Pitney, receipt, services, $225.....	Off.	Ev.	309
	" "	Ref. to	"	309
188.	C. J. Roe, receipt, services, Exrs. vs. Snyder.....	Off.	Ev.	309
	" "	Ref. to	"	309
189.	E. Lord, witness fees, suit vs. Blanchard.....	Off.	Ev.	310
	" "	Ref. to	"	310
190.	J. L. Decker, tax receipt for 1878, $122.14	Off.	Ev.	310
	" "	Ref. to	"	310
191.	Ward & Tichenor, recpt. printing,	Off.	Ev.	310
	" "	Ref. to	"	310
192.	T. G. Bunnell, receipt, printing..	Off.	Ev.	310
	" "	Ref. to	"	310
193.	Taxed costs, Exrs. vs. Ingersoll,	Off.	Ev.	310
	" "	Ref. to	"	310
194.	Taxed costs, Roof vs. Cory.....	Off.	Ev.	310
	" "	Ref. to	"	310
195.	Taxed costs, Cory vs. Roof.....	Off.	Ev.	310
	" "	Ref. to	"	310

No. of Exhibit.	Name of Exhibit.	Offered or Referred to.	Bill, Ans. and Evi.	Printed Page.
196.	Taxed costs, Trustees, &c., vs. Exrs. Ans. of Beatty & Munson,	Off.	Ev.	311
	" "	Ref. to	"	311
197.	Taxed costs, Trustees, &c., vs. Exrs. Ans. of Cory & Easton,	Off.	Ev.	311
	" "	Ref. to	"	311
198.	Taxed costs, Exrs. vs. Trustees, on appeal.....	Off.	Ev.	311
	" "	Ref. to	"	311
199.	Taxed costs, Trustees vs. Exrs. Ans. of Cory & Easton.....	Off.	Ev.	311
	" "	Ref. to	"	311
200.	Taxed costs, Trustees vs. Exrs. Ans. of Beatty & Munson....	Off.	Ev.	311
	" "	Ref. to	"	311
201.	Exrs. vs. Trustees, taxed costs, this suit.....	Off.	Ev.	311
	" "	Ref. to	"	311
202.	E. W. Temple, note, $2,000....	Off.	Ev.	312
	" "	Ref. to	"	311
203.	Bond, J. W. Van Blarcom.....	Off.	Ev.	312
	" "	Ref. to	"	312
204.	Mtge. of J. W. Van Blarcom....	Off.	Ev.	312
	" "	Ref. to	"	312
205.	Bond, Wm. McDeed.....	Off.	Ev.	312
	" "	Ref. to	"	312
206.	Mtge., Wm. McDeed.....	Off.	Ev.	312
	" "	Ref. to	"	312
207.	E. Depue, note, $290.27.....	Off.	Ev.	313
	" "	Ref. to	"	312
208.	L. Morris, et al., note, $600....	Off.	Ev.	313
	" "	Ref. to	"	313
209.	Uz. Vanauken, note, $200.....	Off.	Ev.	313
	" "	Ref. to	"	313
210.	A. Roof, note, $544.70.....	Off.	Ev.	315
	" "	Ref. to	"	315
	" "	"	"	314
211.	C. Brown, bond.....	Off.	Ev.	318
	" "	Ref. to	"	318
212.	C. Brown, mortgage.....	Off.	Ev.	318
	" "	Ref. to	"	318
213.	Conditions of sale, Ingersoll farm,	Off.	Ev.	318
	" "	Ref. to	"	318
214.	Claim, Exrs. vs. Temple.....	Off.	Ev.	324
	" "	Ref. to	"	323

No. of Exhibit.	Name of Exhibit.	Offered or Referred to.	Bill, Ans. and Evi.	Printed Page.
215.	Claim, Exrs. vs. Snyder, adms.	Off.	Ev.	324
	" "	Ref. to	"	324
215½.	Taxed costs, Cory vs. Beemer..	Off.	Ev.	325
	" "	Ref. to	"	325
216.	Bond, O. Hughes to J. G. Scott,	Off.	Ev.	325
	" "	Ref. to	"	324
216½.	Taxed costs, D. Cory vs. L. Morris,	Off.	Ev.	326
	" "	Ref. to	"	325
217.	Mtge. O. Hughes to J. G. Scott,	Off.	Ev.	325
	" "	Ref. to	"	324
217½.	Taxed costs, D. Cory vs. J. McPeek.....	Off.	Ev.	326
	" "	Ref. to	"	326
218.	Taxed costs, D. Cory vs. T. Southard....	Off.	Ev.	326
	" "	Ref. to	"	326
219.	Taxed costs, D. Cory vs. Temple,	Off.	Ev.	326
	" "	Ref. to	"	326
220.	Costs, D. Cory vs. Van Blarcom,	Off.	Ev.	326
	" "	Ref. to	"	326
221.	Costs, Van Blarcom vs. Cory...	Off.	Ev.	326
	" "	Ref. to	"	326
222.	Costs, Exrs. vs. Van Blarcom..	Off.	Ev.	326
	" "	Ref. to	"	326
223.	Costs, Exrs. vs. T. Southard...	Off.	Ev.	326
	" "	Ref. to	"	326
224.	Costs, Exrs. vs. J. W. Longcor,	Off.	Ev.	327
	" "	Ref. to	"	327
225.	Costs, D. Cory vs. McDeed....	Off.	Ev.	327
	" "	Ref. to	"	327
226.	Costs, Beatty, et al. vs. Morris,	Off.	Ev.	327
	" "	Ref. to	"	327
227.	Costs, Beatty, et al. vs. Blanchard,	Off.	Ev.	327
	" "	Ref. to	"	327
228.	Costs, Beatty, et al. vs. W. H. Roe	Off.	Ev.	327
	" "	Ref. to	"	327
229.	Costs, Beatty, et al. ads. Trustees, Ans. of Beatty & Munson,	Off.	Ev.	327
	" "	Ref. to	"	327
230.	Costs, Beatty, et al. ads. Trustees, Ans. of Cory and Easton,	Off.	Ev.	327
	" "	Ref. to	"	327
231.	Bill of costs, Roof vs. D. Cory,	Off.	Ev.	329
	" "	Ref. to	"	329

No. of Exhibit.	Name of Exhibit.	Offered or Referred to.	Bill, Ans. and Evi.	Printed Page.
232.	Receipt, Easton to T. Kays, $139.71	Off.	Ev.	330
	" "	Ref. to	"	329
233.	Bill of T. Kays vs. Three of Exrs., Sept. 29, 1883	Off.	Ev.	529
	" "	Ref. to	"	529
234.	Bill and receipt of T. Kays vs. Exrs. D. Cory, Sept. 29, 1883,	Off.	Ev.	529
	" "	Ref. to	"	529
235.	R. F. Goodman, bill and recpt., $10.50	Off.	Ev.	530
	" "	Ref. to	"	529
236.	G. B. Dunning, bill and receipt, $5.90	Off.	Ev.	530
	" "	Ref. to	"	530
237.	Tax receipt, 1880, $73.80	Off.	Ev.	531
	" "	Ref. to	"	531
238.	Tax receipt, 1881, $95.40	Off.	Ev.	531
	" "	Ref. to	"	531
239.	Check, Easton to Ward & Tichenor	Off.	Ev.	531
	" "	Ref. to	"	531
240.	Receipt, Ward & Tichenor, $400,	Off.	Ev.	531
	" "	Ref. to	"	531
241.	Check, Easton to H. W. Knight,	Off.	Ev.	531
	" "	Ref. to	"	531
242.	Recpt. Ward & Tichenor, $126.45,	Off.	Ev.	534
	" "	Ref. to	"	533
243.	T. G. Bunnell, bill and recpt. $13,	Off.	Ev.	534
	" "	Ref. to	"	534
244.	H. W. Knight, bill and receipt, $92.20	Off.	Ev.	534
	" "	Ref. to	"	534
245.	H. C. Pitney, bill and recpt. $75,	Off.	Ev.	534
	" "	Ref. to	"	534
246.	Tax receipt, 1882, $106	Off.	Ev.	534
	" "	Ref. to	"	534

COPY OF EXHIBIT No. 7.

The account of George B. Beatty, James L. Munson, Frank C. Easton and Job Cory, executors of David Cory, deceased, Dec. 11, 1871. Balance in accountants' hands, $6,299.93.

This account being in all things like the foregoing, except the balance in these accountants' hands to be disposed of according to the testator's last will, which is six thousand two hundred and ninety-nine dollars and ninety-three cents, the Court order and decree the same in all things.

STATE OF NEW JERSEY } *ss:*
Sussex County, }

I, Gabriel B. Dunning, Surrogate of the [L. S.] county of Sussex and Clerk of the Orphans' Court of said county, do hereby certify that I have compared the foregoing copy of the order and decree of said Orphans' Court in the matter of the account of George B. Beatty, James L. Munson, Frank C. Easton and Job Cory, executors of David Cory, deceased, with the original record thereof now remaining in my office, and have found the same to be a correct transcript therefrom, and the whole of such original record.

In testimony whereof, I have hereunto set my hand and seal of office at Newton, this tenth day of January, in the year of our Lord one thousand eight hundred and eighty.

GABRIEL B. DUNNING,
Surrogate and Clerk.

Copy of Exhibit No. 64.

DAVID CORY, in account with THOMAS KAYS. Dr.

1870.			
May 13.	To Costs in suit, Cory vs. Post.....	$110 57	
	" Interest.....	2 26	
			$112 83
June 1.	To Money loaned Asa Carr and others on their bond and mortgage, dated June 1, 1870, due April 1, 1873.....		3,000 00
11.	To Paid Clerk copy bill, ads. Alfred Roof....		7 20
July 2.	To Money loaned J. G. Fitts on his bond and mortgage of this date, for two years.....		3,500 00
Aug. 3.	To Services attending Sheriff's sale, Cory vs. McDeed, Belvidere, Aug. 1, 1870.....		25 00
30.	To Paid L. McCarter for making two record searches in Morris County records.....		18 90
Sept. 6.	To Paid for Stamps on notes.....		1 00
17.	To Services trying suit vs. Lewis Morris, Moses Lanterman, J. D. Lanterman and D. H. Lantz.....		25 00
	To Costs of plaintiff in said suit.....		43 33
	To Paid Clerk in Chancery for copy of Answer of S. B. Spriggs in Chancery suit vs. McPeek and others.....		7 04
1.	To Money loaned to G. W. Greer on his note of Sept. 1, 1870, at 7 months, with interest,		500 00
Oct. 18.	To Paid Clerk of Chancery for copy of Bill, Van Blarcom vs. Van Blarcom.....		2 68
Dec. 10.	(Due at time of his death.) To Taxed Bill of Costs in Chancery suit vs. Josiah McPeek, et al.....		53 60
24.	To do. Taxed Bill of Costs in Chancery suit vs. T. Southard.....		46 82
31.	To T. Kays' check, No. 1843, balance.....		54 45
			$7,397 85

DAVID CORY, in account with THOMAS KAYS. Cr.

1870.

May 13. By Cash of Jesse Ward, Sheriff, costs, G. Post, $112 83

By Cash collected on bond and mortgage made by G. Post and wife, foreclosure suit; Cory has my receipt for it of Sheriff Ward --

Decree, $1,134 00

Interest, 28 62

——— 1,162 62

16. By D. Thompson's check, No. 994, principal and interest on bond and mortgage, made by Asa Carr; principal, $2,000, int. $68.06; Cory has my receipt for same 2,068 06

July 1. By his check, No. 1027, to loan per my receipt to him of this date 2,000 00

2. By Received balance on note made by John Linn, Wm. Snyder, and Sol. Vanderen, dated April 7, 1869, for $3,471.91, less payment of $1,157.31 and $1,157.30; balance of principal, $1,157.30, interest, $41.87 and $89.36 ..... 1,288 53

Aug. 22. By Check, No. 1050, to loan out for him per my receipt of this date 750 00

Dec. 31. Average interest 15 81

$7,397 85

Received, December 31, 1870, of George B. Beatty, James L. Munson, Frank C. Easton and Job Cory, payment in full of above account as above stated. THOMAS KAYS.

Copy of Exhibit No. 168.

Settlement made with Thomas Kays Dec. 31, 1870, of matters of David Cory by us, F. C. Easton and Job Cory, two of the executors of D. Cory, deceased, to wit:

Received of Thomas Kays, not on our inventory, to wit:

Bond and mortgage made by Asa Carr and others, dated May 28, 1870	$3,000 00
Bond and mortgage made by James G. Fitts, dated July 2, 1870	3,500 00
Note made by G. W. Greer, dated Sept. 1, 1870	500 00
	$7,000 00

Above not charged in inventory; these in T. Kays' hands; must account for these as same coming to our hands.

One note made—John Canfield, dated Oct. 27, 1869	$1,000 00
Inventoried, think.	
T. Kays' check of Dec. 31, 1870 – cash	54 45
Not inventoried.	

In our settlement with the Court we will want to pray an allowance for following, to wit:

One bond and mortgage made by G. Post, for principal sum of $1,000, and interest.

One bond and mortgage made by Asa Carr, for principal sum of $2,000, and interest.

Cash in T. Kays' hands, $2,000.

Balance on note made by John Linn, Wm. Snyder and Sol. Van Deren—bal. of principal, $1,157.30, and interest.

Cash in T. Kays' hands, $750.

The inventory was made from T. Kays' receipts, and we want an allowance for precisely the amounts we stand charged with, because the above obligations or money never came to our hands, but were collected by T. Kays in D. Cory's lifetime, and loaned out for D. Cory on the obligations received by us this day of T. Kays, to wit:

Asa Carr	$3,000
J. G. Fitts	3,500
G. W. Greer	500

DEFENDANT'S EXHIBITS.

No. of Exhibit.	Name of Exhibit.	Offered or Referred to.	Bill. Ans. and Evi.	Printed Page.
1.	Memorandum of obligations set off to children of Eliza Roe.....	Off.	Ev.	469
	" "	Ref. to	"	469
	" "	"	"	450
2.	Book of T. Kays, used in making up statements.....	Off.	Ev.	471
	" "	Ref. to	"	471
3.	Schedule No. 8, of T. Kays.. ..	Off.	Ev.	473
	" "	Ref. to	"	473
4.	Record search, Ingersoll farm...	Off.	Ev.	540
	" "	Ref. to	"	540

Witnesses—Complainants.

Easton, Frank C.
- Principal 131–227
- " (recalled) 293–301
- " " 328
- Cross 395–408
- " 482–506
- Rebuttal 530–532
- " cross 532–533

Cory, Job.
- Principal 228–259
- " (recalled) 301–304
- Cross 408–439
- " 461–467
- Rebuttal 533–535
- " cross 536

Howell, John C.
- Principal 260–261

Beatty, George B.
- Principal 261–280
- " (recalled) 291–292
- Cross 448–461
- " 468–469
- Rebuttal 536–537
- " cross 538

Munson, James L.
- Principal 280–291
- Cross 439–448
- " 467–468
- Rebuttal 538–539
- " cross 539–540

Kays, Thomas.
- Principal 304–327
- " 329–393
- Cross 469–481
- Rebuttal 528–530

Witnesses—Defendants.

Roe, Charles.
- Principal 507–512
- Cross 512–523

Roe, George.
- Principal 523–524
- Cross 524

Stanaback, James B.
- Principal 525
- Cross 525–526