

## BILL.

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*To the Honorable Abraham O. Zabriskie, Chancellor of the State of New Jersey.*

Humbly complaining, show unto your Honor your orators, Brainard Shaler, formerly of Saugerties, Ulster County, in the State of New York, now of the City of Brooklyn, in the County of Kings in said State ; John Kiersted, of Saugerties, aforesaid, and Wynkoop Kiersted, of Bethel, Sullivan County, in the said State of New York, that on or about the second day of January, in the year of our Lord one thousand eight hundred and sixty-five, your orators, together with one Joseph A. Trowbridge, of Hackensack, in the County of Bergen, in the State of New Jersey, made and executed certain articles of agreement in writing, under the hands and seals of the said Joseph A. Trowbridge, party thereto of the first part, your orator Brainard Shaler, party thereto of the second part, your orator John Kiersted, party thereto of the third part, and your orator Wynkoop Kiersted, party thereto of the fourth part, bearing date the day and year above stated, in and by which said articles of agreement it was, among other things declared that the said parties had agreed to form a limited partnership in business, and by those presents did agree, the said Joseph A. Trowbridge and Brainard Shaler as general partners and the said John Kiersted and Wynkoop Kiersted as special partners, to form a limited partnership in business, under and by the name of Trowbridge and Shaler.

That the general nature of the business should be the hide and leather business, in all its branches, said business to be conducted in the city of New York.

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That the said Joseph A. Trowbridge contributed his skill and knowledge of the business, the said Brainard Shaler to contribute the sum of fifty thousand dollars in cash, to the capital of the said business, and the said John Kiersted to contribute the sum of thirty-seven thousand five hundred dollars in cash to the capital of said business, and the said Wynkoop Kiersted to contribute the sum of thirty-seven thousand five hundred dollars in cash to the capital of said business.

- 10 That the said Joseph A. Trowbridge and Brainard Shaler should faithfully give their services, skill, time and labor to carry on the business with profit, and to promote the interests of the partnership. That they were to keep just and true books of account, which should be always open to the inspection of the parties of the third and fourth part to the said articles of agreement.

That all of the partners, both general and special, were to be allowed interest at the rate of seven per cent. per annum on all amounts contributed by them to the capital of  
20 the business. That neither of the said general partners should endorse or become surety for any one either in the firm or his individual name during the continuance of the said copartnership.

That the books of the said partnership were to be settled on the first day of January in each year, when a balance-sheet was to be made up by the said general partners, and furnished the said special partners.

That on those days a division of the profits of the partnership (if any) was to be made and credited to the respective  
30 ive accounts in proportion to their respective interests, as therein provided, and unless the parties desired to withdraw the same, to remain as additional capital, upon which inter-

est was to be allowed at the rate of seven per cent. per annum.

That after the payment of all losses, expenses, &c., all gains, profits and increase that should come, grow or arise from or by means of said business, should be divided between the said partners as follows: The said Joseph A. Trowbridge should have one-third thereof, the said Brainard Shaler shall have one third thereof, and the remaining one-third should be divided equally between the special partners, John Kiersted and Wynkoop Kiersted, who should each receive the one-sixth part of the partnership profits, and all losses, rents, charges, expenses, &c., incident to the said concern should be borne and paid by them in the same respective proportions.

That the general partners were to draw such amounts as might be necessary from time to time for their personal expenses, not exceeding the sum of five thousand dollars each per annum.

That the said copartnership was to commence on the second day of January, in the year one thousand eight hundred and sixty-five, and to end on the first day of January, in the year one thousand eight hundred and sixty-eight.

In case of the death of either or both of the special partners the business was to be carried on until the end of the term for the benefit of their heirs. In case of the death of either of the general partners that the business should be liquidated by the other, in connection with the legal representatives of the deceased partner. But in case of the decease of both, then the legal representatives of each shall choose one referee and the special partners or their legal representatives shall each choose one referee, and in case the referees so chosen cannot agree upon a party to liquidate

said copartnership, they shall choose a fifth referee, and the decision of a majority of them shall be binding and the partnership liquidated accordingly, as by the said articles of copartnership, reference being thereto had will fully and at large appear.

And your orators further show that the said Brainard Shaler contributed and paid into the said business as capital the said sum of fifty thousand dollars in cash, and the said John Kiersted contributed and paid in as capital the  
 10 said sum of thirty seven thousand and five hundred dollars in cash, and the said Wynkoop Kiersted contributed and paid in as capital the sum of thirty-seven thousand five hundred dollars in cash, and the business of the said partnership was commenced and carried on from the time so agreed upon for its commencement, to the period appointed for it to end. And that on the seventh day of January, in the year eighteen hundred and sixty-eight, your orators and the said Joseph A. Trowbridge, by writing under their respective hands and seals, endorsed upon the articles of  
 20 partnership, did further agree to renew the said partnership for three years from the first day of January, eighteen hundred and sixty-eight, as by reference to the said last mentioned agreement will fully appear.

And your orators further show that the said business was continued by the said copartnership, under the said articles of agreement and renewal by the said firm, until about the fourteenth day of December, eighteen hundred and sixty-nine, at which time the said Joseph A. Trowbridge departed this life, intestate. That upon the death of the said Joseph  
 30 A. Trowbridge, he left him surviving his widow, Mary Eliza Trowbridge, and Munn Trowbridge, an infant child about two years of age, his only heir at law, and that no guardian has been appointed for the said infant, Munn Trowbridge.

And your orators further show that the said Joseph A.

Trowbridge was the only co-partner in the said firm who had or claimed to have any considerable practical knowledge of the business of the concern, and that said Trowbridge had exclusive control of the financial business of the firm and the general management of all the other business; that the books of the company were kept under the immediate supervision of and in part by said Trowbridge. And that the said special partners took no control or management of the business, and relied wholly upon the balance sheets made out annually, for their knowledge of the condition of the firm and its business. 10

That said Shaler assisted in carrying on the business, but by reason of the greater knowledge of it by said Trowbridge and his great confidence in him, yielded to him the entire management and control of it.

And your orators further show that each year of said business a balance sheet was made up on the first day of January, from the books of the concern, and furnished to the special partners and a settlement of the business made, based upon the said balance sheets, as required by the said 20 articles of copartnership. And that such balance sheets were made up by the said Joseph A. Trowbridge, and your orators relied upon these as being correct.

And your orators further show unto your Honor that the books of the said firm and the balance sheets made up from them by said Trowbridge from time to time showed that he, the said Trowbridge, had drawn more money from the concern than his share of the profits, and more than he was entitled to draw by the terms of the articles of copartnership, and the amounts which so appeared to have been over-30 drawn were as follows: On the first day of January, eighteen hundred and sixty-six, one thousand dollars and two cents, January first, eighteen hundred and sixty-seven, one thousand four hundred and thirty-five dollars and seven cents,

January first, eighteen hundred and sixty-eight, four thousand one hundred and fifty-six dollars and forty-five cents, and January first, eighteen hundred and sixty-nine, seven thousand five hundred and five dollars and sixty four cents.

And your orators further show that almost immediately after he entered into the said copartnership, the said Joseph A. Trowbridge began to draw out moneys from the said business, and appropriated them to his own use, without the knowledge or consent of your orators, or either of them and  
10 without entering the same on the books of the concern, keeping such drafts wholly concealed from your orators.

That the amount which he had so drawn on the first day of January, in the year eighteen hundred and sixty-seven, was thirty-four thousand one hundred and fifty dollars, and on the first day of January, eighteen hundred and sixty-eight was forty-three thousand, four hundred and eighty-nine dollars and thirty cents, and on the first day of January, eighteen hundred and sixty-nine, eighty-three thousand six hundred and eighty-eight dollars and ten cents, and on  
20 the fourteenth day of December, in the year eighteen hundred and sixty-nine, the time of his death, one hundred and three thousand one hundred and fifty-five dollars and ninety-seven cents.

And your orators further show unto your Honor that at the time of the death of the said Joseph A. Trowbridge, he was indebted to the said firm of Trowbridge and Shaler in the sum of one hundred and eighteen thousand, seven hundred and sixty-eight dollars and eighty-four cents as nearly as your orators can ascertain, and that the whole of said  
30 sum, together with a large amount of interest which has accrued thereon now remains due and owing to the said firm from the estate of the said Joseph A. Trowbridge, deceased, no part thereof ever having been paid to the said firm, or to your orators, or either of them.

And your orators further show that at the time of the formation of said partnership, the said Joseph A. Trowbridge was not worth anything, and that soon after he entered into the said co-partnership, and as your orators are informed and believe to be true, some time in the year eighteen hundred and sixty-six, the said Joseph A. Trowbridge purchased and procured several policies of insurance upon his life for his own benefit, amounting in the aggregate to fifty thousand dollars, that one of said policies of insurance was in the Mutual Life In- 10  
 surance Company of New York, another in the Equitable Life Assurance Society of the United States, and another in the Widow's and Orphan's Benefit Life Insurance Company, that the policies in these three companies, in the aggregate were for forty thousand dollars. That the other policy was for the sum of ten thousand dollars and was issued by the Universal Life Insurance Company.

And your orators further show unto your Honor, and charge the fact to be that every dollar of the premiums paid to the said respective insurance companies when the 20  
 said respective policies were taken out and the premiums thereafter paid on them was paid out of the moneys of the said firm which the said Joseph A. Trowbridge fraudulently took from them, and the taking of which he kept concealed from your orators aforesaid.

And your orators further show that about the first day of January, in the year eighteen hundred and sixty-eight, when it appeared from the said balance sheets and books, that the said Joseph A. Trowbridge had drawn out of the firm the sum of four thousand one hundred and forty-six 30  
 dollars and forty-five cents more than his share of profits, your orators remonstrated with him against his overdraw-  
 ing and then forbid him to further draw. That he then promised to make his account good, and said that he had

his life insured and if he died that would make them safe, and if he did not die, he would surely make it good.

And your orators further show that the moneys to be paid on the respective life policies, hereinbefore mentioned, issued by the New York Mutual, the Equitable and the Widow's and Orphan's Insurance Companies, were by the terms of the said respective policies, payable upon the death of the said Joseph A. Trowbridge to his legal representative or representatives, and that some time in the year 10 eighteen hundred and sixty-eight and after the said Joseph A. Trowbridge had secretly and fraudulently drawn out and appropriated more than fifty thousand dollars of the moneys of the said firm, he the said Joseph A. Trowbridge surrendered up to the said The New York Mutual Life Insurance Company, the Equitable Life Insurance Company, and the Widow's and Orphan's Insurance Company, the said policies of insurance issued on his life by the said companies severally, and procured the said companies to issue 20 policies, but payable to his wife in case of his death.

And that the said Joseph A. Trowbridge paid the premiums on the said policies and continued to pay them up to the time of his death out of the funds of the said firm, keeping such payments entirely concealed from your orators.

And your orators further show that the amount of premiums paid by the said Joseph A. Trowbridge on the said three policies surrendered and the new ones issued, payable to his wife, out of the funds of the said co partnership, was, 30 as nearly as they can ascertain, and as they verily believe and charge the fact to be, the sum of four thousand two hundred and thirty-six dollars and forty cents; and that the said Mary Eliza Trowbridge, wife of the said Joseph A.

Trowbridge, never paid any of the premiums on the said policies of insurance or either of them.

And your orators further show unto your Honor, and charge the fact to be that since the death of her said husband, she, the said Mary Eliza Trowbridge has collected the whole amount of the said insurance money payable on the said three policies of insurance, together with the profits or accumulations thereon, amounting altogether to the sum of about forty-five thousand dollars, and that she claims the said money as her own, and refuses to pay the same or any 10 part thereof over unto your orators or either of them, or to the administrator of the said Joseph A. Trowbridge, deceased, and she denies that the said moneys are assets belonging to the estate of the said Joseph A. Trowbridge, deceased, and claims and insists that she has the right to dispose of and appropriate the said moneys and all interest which has or may accrue thereon, to and for her own private purposes.

And your orators further show that the business of each year of the said copartnership except since January first, 20 eighteen hundred and sixty-nine has been settled up, and that the business of the said firm is now in course of liquidation, and that the share of the profits of the said Trowbridge is not nearly sufficient to pay and discharge the amount of fifteen thousand six hundred and twelve dollars and eighty-seven cents, which the books of said company show him to have overdrawn.

And your orators further show unto your Honor that on or about the first day of April, in the year of our Lord one thousand eight hundred and sixty-eight, the said Joseph A. 30 Trowbridge purchased of one Thomas Voorhis and wife, of the County of Bergen, in this State, a house and lot of land and premises, situate in the Village of Hackensack in said county, and caused the same to be conveyed to his wife, the said Mary Eliza Trowbridge, by deed of conveyance bearing

date the day and year last above stated, and recorded in the Clerk's office of the County of Bergen, May fourteenth, eighteen hundred and sixty-eight, in Book W. 6. of Deeds for said County, page 279, &c.

That the said property is described in the said deed of conveyance as follows, that is to say: "All that house and lot, tract or parcel of land and premises hereinafter particularly described, situate, lying and being in the township of New Barbadoes, County of Bergen and State of New  
 10 Jersey; beginning at the south-east corner of said lot and north-east corner of lot late of Ichabod Cleveland, at a point in the westerly line of Union street, in the Village of Hackensack, from thence running along said lot of Ichabod Cleveland, at right angles with Union street, one hundred and forty-eight feet and six inches; (2) along said lot in a north-westerly direction, seven feet four and one-half inches; thence (3) ninety-eight feet parallel with Union street; thence (4) at right angles with Union street one hundred  
 20 and fifty-five feet to Union street; thence (5) along Union street one hundred feet to the place of beginning; bounded on the east by Union street, south by lands late of Ichabod Cleveland, on the west and north by lands of Tunis Banta, being the same property conveyed by Tunis Banta and wife to Thomas Voorhis, by deed dated the first day of June, eighteen hundred and sixty-seven, and recorded in the Clerk's office of the County of Bergen, in book Q. 6 of Deeds, on pages 240, 241." As by the said deed reference thereto or to a copy thereof will appear.

And your orators further show that the said premises  
 30 were so conveyed, subject to a certain mortgage made and executed by the parties of the first part to the said deed of conveyance, to one Gamaliel Rose, dated August thirteenth, eighteen hundred and sixty-seven, to secure the sum of four thousand five hundred dollars, which the said party to the second part to the said deed thereby assumed and agreed

to pay as a portion of the purchase money for the said conveyance.

And your orators further show that the balance of the purchase money of the said house and lot of land and premises, amounting to the sum of eight thousand five hundred dollars, the said Joseph A. Trowbridge paid in cash.

And your orators charge the fact to be that the said Joseph A. Trowbridge paid the said sum of eight thousand five hundred dollars of purchase money out of the moneys of the said firm so by him secretly and fraudulently obtained as aforesaid and not entered on the books of said firm.

And your orators further show that on or about the first day of May, eighteen hundred and sixty-eight, the said Joseph A. Trowbridge purchased a certain other lot or parcel of land and premises, situate in the said village of Hackensack, of one Tunis Banta, of said County of Bergen, and caused the same to be conveyed by the said Tunis Banta and wife to the said Mary Eliza Trowbridge, his wife, by deed of conveyance bearing date the day and year last mentioned, for the price or consideration of eighteen hundred dollars, which last mentioned deed of conveyance was recorded in the Clerk's office of the County of Bergen, on the fifteenth day of May, eighteen hundred and sixty-eight, in Book W, 6, of Deeds for said County, page 332. That one thousand dollars of the purchase money of said last mentioned lot of land was paid by the execution and delivery by the said Joseph A. Trowbridge and wife of a mortgage for that sum to the said Tunis Banta, bearing even date with the said deed of conveyance. And the balance of the said purchase money, amounting to the sum of eight hundred dollars, was paid in cash by the said Joseph A. Trowbridge to the said Tunis Banta; and your orators expressly charge the fact to be that the said sum of eight hundred dollars

was paid out of the moneys of said copartnership firm, which was fraudulently obtained by said Trowbridge as aforesaid and not entered or charged to him on the books of said firm, and that the same was paid without the knowledge or consent of your orators or either of them.

And your orators further show that the said last mentioned lot of land is described in the deed of conveyance therefor as recorded as follows that is to say:—"All that lot tract or parcel of land and premises hereinafter particularly  
 10 described, situate, lying and being in the township of New Barbadoes, in the County of Bergen and State of New Jersey, beginning at the south-easterly corner of said lot and north-easterly corner of lot conveyed by the party of the first part to Thomas Voorhis on the westerly line of Union street, from thence running [1] westerly along line of said Thomas Voorhis one hundred and fifty-five feet and at right angles with said Union street; thence [2] northerly parallel with Union street fifty feet; thence [3] easterly parallel with line of Thomas Voorhis' lot and at right angles with  
 20 said Union street one hundred and fifty-five feet to Union street; thence [4] along the westerly line of said Union street fifty feet to the place of beginning. Bounded easterly by Union street, southerly by lot of Voorhis, and westerly by land of said Tunis Banta, as by the said deed of conveyance or a duly certified copy thereof, reference being thereunto had if necessary will fully appear.

And your orators further show that on or about the twenty-fifth day of May, in the year of our Lord, one thousand eight hundred and sixty-eight, the said Joseph A. Trowbridge purchased of one Maggie C. Field, wife of Seaman  
 30 Field, of the said County of Bergen, a certain lot of land situate in the village of Hackensack, in said county, which was conveyed to him, the said Joseph A. Trowbridge by deed of conveyance, bearing date the day and year last above named, made and executed by the said Seaman Field and wife, and

recorded in the Clerk's Office in the County of Bergen, in book W, 6, of deeds, page 543, etc. That the said last mentioned lot of land is described in the said deed of conveyance as follows :

"All that certain tract or parcel of land and premises hereinafter particularly described, situate, lying and being in the village of Hackensack, in the county of Bergen, and State of New Jersey. Beginning at the south-west corner of said lot, and on the east side of Park street, and running thence (1) north thirty degrees and twenty-five minutes 10 east along Park street fifty feet, thence (2) south fifty-nine degrees and thirty-five minutes, east one hundred and fifty-five feet to lands of Mary E. Trowbridge, thence (3) south thirty degrees and twenty-five minutes, west forty-eight feet along lands of said Mary E. Trowbridge, thence (4) south forty-five degrees, east seven feet three inches, along lands of said Mary E. Trowbridge, thence (5) north fifty-nine degrees and thirty-five minutes, west one hundred and sixty-two feet, to the beginning."

And your orators further show that the said Joseph A. 20 Trowbridge paid the said Maggie C. Field, for the said lot of land, the consideration named in said deed of conveyance of twelve hundred dollars. And they charge the fact to be that the said sum of twelve hundred dollars was paid out of the monies of the said firm of Trowbridge & Shaler, which had before that time been and then were fraudulently taken and drawn out of said firm by said Trowbridge, without the knowledge or consent of your orators, or either of them, and without the same being charged to said Trowbridge, or anywhere entered on the books of the firm. 30

And your orators further show that the said Joseph A. Trowbridge died, seized of the said last-mentioned lot of land. And that the legal title to the first two tracts of land and premises hereinbefore described, conveyed to the

said Mary E. Trowbridge, as aforesaid, still remains in the said Mary E. Trowbridge, subject to the mortgages hereinbefore mentioned, as your orators are informed, and believe to be true.

And your orators further show that all the said tracts or lots of land lie adjoining, and are enclosed together.

And that the said Joseph A. Trowbridge has, from time to time, since the purchase of the said several lots of land by him as aforesaid, expended considerable sums of money 10 in building and improvements on said lots, all of which money, as your orators believe, and charge the fact to be, were fraudulently drawn out of the said co-partnership, without the knowledge or consent of your orators or either of them, and the drawing and appropriation thereof kept concealed from your orators.

And your orators further charge that all the interest paid by the said Joseph A. Trowbridge, in his life time, upon the said mortgage for four thousand five hundred dollars, and upon the said mortgage for one thousand dollars upon the 20 said respective lots conveyed to his wife, as aforesaid, was paid out of the monies of the said co-partnership monies and the drawing and payment thereof concealed from your orators by said Trowbridge.

And your orators further show that on the fourth day of March last Speers Cummings was appointed administrator of the estate of the said Joseph A. Trowbridge, deceased, and that on the same day he filed in the Surrogate's office of the said county of Bergen, a paper purporting to be a true and perfect inventory of the goods and chattels, rights 30 and credits of the said Joseph A. Trowbridge, deceased, a copy of which is hereto annexed, marked "Schedule B," and made part of this their bill of complaint, to which invento.

ry or a duly certified copy thereof, your orators beg leave to refer if it be necessary so to do.

And your orators further show that the whole value of goods and chattels, rights and credits of the said deceased, as set forth and appraised in the said paper, under the oath of the said administrator and the appraisers for that purpose appointed is only three thousand six hundred and thirty-two dollars and forty-two cents.

And your orators further show that the house and lots of land herein mentioned, situate in the village of Hacken-10 sack aforesaid, are now, or until recently have been unoccupied and that the moneys of your orators used by said Trowbridge to pay for the same together with the incumbrances thereon amount to the full value of said property.

And your orators further show unto your Honor that the account of the said firm of Trowbridge and Shaler, against the said Joseph A. Trowbridge's estate, a copy of which is hereto annexed and marked "Exhibit A." is as full and perfect an account of the money drawn out of said firm by said Trowbridge, as your orators have been able to make 20 from the data which they have, and your orators do not know whether the said statement of account contains all the sums of money which the said Joseph A. Trowbridge, secretly and fraudulently drew out of said firm or not, but they believe and therefore charge the fact to be that the said Joseph A. Trowbridge, during the continuance of the said co-partnership, fraudulently took out of said firm, from time to time, considerable other sums of money of which he kept no account in the books of the said firm; and your orators do not know whether he kept any account of the mon 30 eys taken by him from said firm, which were not entered upon the said partnership books, in his own private books of account or not, as your orators have never had access to the private books of account of the said Trowbridge, nor have they any means of getting access thereto, or of ascer-

taining whether any and what accounts of the said moneys so taken by the said Joseph A. Trowbridge, from said firm were kept by him in his life time, without the aid of this Honorable Court.

And your orators therefore pray that the said Mary Eliza Trowbridge may be compelled by the decree of this Honorable Court to render unto your orators a full, true and perfect account of all sums of money which the said Joseph A. Trowbridge took, drew from, or had of said firm during the  
 10 continuance of the said co-partnership, together with a statement of the time or times when the same was taken, drawn, or had, and for what, when and how the same was spent or appropriated.

And your orators further show that they have frequently and in a friendly manner applied to the said Mary Eliza Trowbridge, and Munn Trowbridge and requested them, or one of them to render unto your orators a full, true, and perfect account of all the dealings of the said Trowbridge with the said firm of Trowbridge and Shaler, and of the  
 20 moneys which the said Trowbridge drew out of said firm from time to time during the continuance thereof, and in what manner he expended the same, and how much he, the said Joseph A. Trowbridge was indebted to said firm at the time of his decease, and that they would pay the same to your orators, and that they or one of them would convey to your orators the said several lots or parcels of land, dwelling house and premises hereinbefore particularly described, and paid for so far as the same were paid for, out of the  
 30 moneys of said firm. And that they, or one of them would pay over unto your orators the said sum of forty thousand dollars of insurance money collected and received by the said Mary Eliza Trowbridge upon the respective policies of insurance on the life of said Trowbridge, hereinbefore mentioned, together with the accumulation thereon.

And your orators well hoped that the said Mary Eliza Trowbridge and Munn Trowbridge would have complied with such reasonable requests of your orators as in equity and justice they ought to have done; but now so it is, may it please your Honor, that the said defendants, combining and confederating with divers other persons, at present unknown to your orators, but whose names, when discovered, your orators pray may be inserted in this their bill of complaint, with apt and proper words to charge them as defendants hereto, to injure and aggrieve your orators in the 10 premises not only refuse to pay to your orators the sums of money due to them as aforesaid, or in any other manner to comply with such reasonable requests of your orators before mentioned, but they, the said defendants, sometimes pretend and give out that the said Joseph A. Trowbridge did not at any time draw out more money from the said co-partnership than his share of the profits amounted to, and that he did not unlawfully or fraudulently appropriate any of the said moneys of the said firm to his own use, and that he did not purchase the said house and several lots of land herein par-20 ticularly described, situate in the said village of Hackensack, and pay for the same, either in whole or in part, out of the moneys of said firm, and that he did not pay for any buildings or other improvements upon the said land out of the said moneys so fraudulently charged to have been taken from said firm. And that he the said Joseph A. Trowbridge did not cause his life to be insured in the respective insurance companies herein mentioned, for the aggregate sum of fifty thousand dollars, and thereafter surrender three of the said policies, and cause other policies to be issued, payable 30 to his said wife, after he had become indebted in a sum exceeding the whole of the said insurance, as hereinbefore charged, and that he did not pay the whole or any part of the premiums on the said life policies out of the moneys of said firm; and that he, the said Joseph A. Trowbridge, at the time of his death, was not indebted unto the said firm

of Trowbridge & Shaler in the sum of one hundred and eighteen thousand, seven hundred and sixty-eight dollars and eighty-four cents, or any other sum of money, whereas your orators expressly charge the contrary thereof to be true.

And that other times they give out and pretend that the several sums of money mentioned in the said account, a copy whereof is hereto annexed, was drawn out of the said firm by the said Joseph A. Trowbridge, deceased, and used in the regular business of said firm, or loaned to parties  
 10 doing business with said firm, with the knowledge of your orators, and that neither the whole nor any part of the said moneys was appropriated by the said Joseph A. Trowbridge for his own private purposes, without the knowledge or consent of your orators; and that no part thereof was used by him in the purchase of real estate or other property, in the name of the said Mary Eliza Trowbridge, his wife; whereas your orators expressly charge the contrary thereof to be true.

And at other times they give out and pretend that although the said several sums of money were drawn out of  
 20 the said firm by the said Trowbridge, as herein charged, yet that the same was by him afterwards wholly repaid to the said firm; whereas your orators expressly charge that neither the whole or any part of the said money ever was refunded or restored by the said Trowbridge, in his life time, nor by the said defendants, or either of them, since his decease; all of which actings and pretences of the said defendants are contrary to equity and good conscience, and tend to the manifest wrong and injury of your orators; in tender consideration whereof, and for as much as your orators are  
 30 without any adequate remedy in the premises by the strict rules of the common law, and without the assistance of this Honorable Court, where matters of this nature are particularly cognizable and relievable.

To the end therefore that the said defendants and their confederates when discovered, may, upon their several and respective oaths or affirmations, full, true, perfect and distinct answer make to all and every the matters aforesaid, and that as fully as if the same were here again repeated and they thereto particularly interrogated paragraph by paragraph, and that they may set forth and state a particular account, according to the best of their knowledge, information and belief, of all the moneys which the said Joseph A. Trowbridge drew out of the said firm of Trowbridge and Shaler, from the commencement of its business to the time of his death, and when, where and how the said money was appropriated or laid out, and how much money was due and owing from the said Joseph A. Trowbridge to the said firm of Trowbridge and Shaler, at the time of the death of the said Joseph A. Trowbridge. And that they may state and set forth fully and particularly whether the said Joseph A. Trowbridge did enter into articles of co-partnership with your orators, of such date, tenor and effect as is in this bill of complaint stated, and if not, how otherwise, and whether your orator, the said Brainard Shaler, paid into the said firm as capital the sum of fifty thousand dollars in cash, and whether the said John Kiersted and Wynkoop Kiersted respectively did or not pay unto the said firm as capital the sum of thirty-seven thousand five hundred dollars in cash each, and whether the business of the said co-partnership was carried on by your orators and said Joseph A. Trowbridge from the commencement thereof under said articles of agreement until the time of the death of said Trowbridge; and when the said Joseph A. Trowbridge died, whether he left him surviving his widow, Mary Eliza Trowbridge, and Munn Trowbridge, an infant child of the age of about two years, and whether he left any other and what heirs-at-law, and whether any person and who has been appointed guardian of the said infant, Munn Trowbridge. And whether the said Joseph A. Trowbridge, during his connec-

tion with said firm, had the entire management and control of the financial affairs of said firm, and the general management of all the other business of the concern, and whether or not the books of the firm were kept by him or under his immediate management and supervision, and whether the said special partners had or took any and what control of the said business.

And that the said defendants may further answer and state fully whether a balance sheet was made up on the 10 first day of January in each year from the books of the concern, and furnished to the said special partners, and whether a settlement of the business based upon such balance sheets was not thereupon made and whether the said balance sheets were, or not made up by the said Joseph A. Trowbridge, and if they were not made up by him, by whom then were made.

And whether the said balance sheets do or do not show that he, the said Joseph A. Trowbridge did draw more money from the said firm than his share of the profits, and more 20 than he was entitled to draw by the terms of the said articles of co-partnership, and how much and when; and whether by the said balance sheets it does or not appear that on the first day of January, eighteen hundred and sixty-six, the said Joseph A. Trowbridge had overdrawn to the amount of one thousand dollars and two cents, or some other and what sum, and on the first day of January, eighteen hundred and sixty-seven to the amount of four thousand, six hundred and sixty-four dollars and sixteen cents, and on the first day 30 of January, eighteen hundred and sixty-eight, to the amount of four thousand one hundred and forty-six dollars and forty-five cents, and on the first day of January, eighteen hundred and sixty-nine, seven thousand five hundred and five dollars and sixty-four cents.

And whether the said Joseph A. Trowbridge, during the continuance of the said co-partnership did not draw out of

the concern from time to time large sums of money without the knowledge or consent of the other co-partners, and without making any entry thereof on the books of the firm, and whether he did not keep the fact of such drawings entirely secret and concealed from his co-partners and each of them. And when and what sums of money were so drawn, and whether he did not appropriate the said moneys to his own use, and where, when and how the same were appropriated, expended or used and where the said money, or any part of it now is; and if the said money, or any part of it was expended or laid out in the purchase of property of any kind, or in improvements upon any property, what and where such property now is, and how much of such money was so laid out in the purchase or repair thereof.

And whether the amount of money so drawn by the said Joseph A. Trowbridge, prior to the first day of January, eighteen hundred and sixty-seven was thirty-four thousand one hundred and fifty dollars or some other and what sum of money, and on the first day of January, eighteen hundred and sixty-eight was forty-three thousand four hundred and eighty-nine dollars and thirty cents, or some other and what sum of money, and on the first day of January, eighteen hundred and sixty-nine was eighty-three thousand six hundred and eighty eight dollars and ten cents or some other and what sum of money, and on the fourteenth day of December, eighteen hundred and sixty-nine, at the time of his death was one hundred and three thousand, one hundred and fifty-five dollars and ninety-seven cents, or some other and what sum of money.

And whether at the time of his death, he, the said Joseph A. Trowbridge was not indebted to the said firm of Trowbridge and Shaler in the sum of one hundred and eighteen thousand seven hundred and sixty-eight dollars and eighty-four cents, or some other and what sum of money, and

whether the said indebtedness or any and what part thereof has been paid to your orators, and when and how the same was paid if paid. And whether the said Joseph A. Trowbridge, at the time of the formation of the said copartnership was worth anything, or was possessed of any money or property of any kind, and if so, how much he was worth at that time, and of how much money or property he was possessed at that time, and where the said money was, and of what such property if any, he had, consisted and where the same then was.

And whether he purchased the several tracts of land and premises in this bill mentioned as herein stated, or how otherwise, and when and how he paid for the same, and where, from whom, and what way he got the means which he paid or gave for the said land and premises. And whether he did not pay for the same so far as paid for out of moneys by him taken and drawn out of the said firm of Trowbridge and Shaler.

And whether the said Joseph A. Trowbridge some time in the year eighteen hundred and sixty-six, or at some other time and when, purchased or procured any policies of insurance upon his life, and how many, and in what insurance companies, and where the said insurance companies are located, and for what sum of money each of the said policies was issued, and how and to whom the money which was to become due upon the said policies and each of them was to be paid upon the death of the said Joseph A. Trowbridge, and what was the date of the said policies of insurance and of each of them. And whether the said Joseph A. Trowbridge at any time and when surrendered or delivered up to the company issuing the same, any of the said policies of insurance, and how many and which of them, and for what amount the said surrendered policies were, and whether the said Joseph A. Trowbridge purchased, procured, or caused to be issued other policies of insurance upon his life in the

place and stead of such surrendered policies and whether such policies were made payable upon his death to the said Mary Eliza Trowbridge, his wife, and how many and what policies of insurance were so issued and made payable on his death to his said wife, and for what amount the same were, and by what company or companies issued, and why the said Joseph A. Trowbridge surrendered said original policies, and why he purchased or procured other policies in lieu of those surrendered, and how much was the annual premium upon each of the said policies, and by whom, when 10 and how, and out of what funds the annual premium upon the said policies was paid, whether such premium as paid out of the moneys belonging to the said firm of Trowbridge and Shaler, and whether the same or any part thereof was paid by check or checks drawn by said Joseph A. Trowbridge in the name of Trowbridge and Shaler upon the bank where the account of said firm was kept, and what is the aggregate amount of such premiums paid out of the moneys of said firm, and whether the other members of said firm had any knowledge of the pay-20 ment of said premiums out of the moneys of said firm at the time such payments were made.

And whether one of the policies of insurance purchased by the said Joseph A. Trowbridge upon his life as aforesaid was issued by the Mutual Life Insurance Company of New York, and one by the Equitable Life Insurance Society of the United States, and another by the Widows' and Orphans' Benefit Life Insurance Company, and whether the said three policies of insurance amounted in the aggregate to the sum of forty thousand dollars, or what other sum of 30 money.

And whether the said Joseph A. Trowbridge at the time of his death was the owner of a certain policy of insurance for the sum of ten thousand dollars, or any other and what sum, issued by the Universal Life Insurance Company, and to whom the said sum was payable on his death.

And whether the said Mary Eliza Trowbridge, widow of the said Joseph A. Trowbridge, or any other person for her, and who, has collected any of the moneys due upon any of the said policies of insurance, and upon which of them and when, and how much she has collected and from whom the same was received by her, and if collected by any other person for her by whom the same was collected; and where the said money now is, and whether she has paid, laid out or expended the same, or any part thereof, and how much;

10 and whether the same has been invested by the said defendants, or either and which of them and in what way the same has been invested, upon what security or securities, and in whose custody or possession the said security or securities now are, and whether there were any accumulations upon the said policies and how much, and whether she collected the said accumulations and in what manner she has employed or disposed of the same, and what was the whole amount due upon the said policies of insurance, including accumulations thereon. And that the said Mary Eliza

20 Trowbridge and Munn Trowbridge or some or one of them may be compelled by the decree of this Court to pay over to your orators or to said firm of Trowbridge and Shaler the said sum of one hundred and eighteen thousand, seven hundred and sixty-eight dollars and eighty-four cents, together with the interest due thereon.

And that they or one of them may be decreed to pay over unto your orators, or unto said firm, the said sum of forty thousand dollars so collected by the said Mary Eliza Trowbridge upon the said several policies of insurance, together

30 with all the accumulation thereon, with the interest, or if your Honor shall deem it more equitable and just, that the said moneys collected by the said Mary Eliza Trowbridge upon the said policies of insurance may be ordered by the decree of this Court to be paid to the said administrator, to be appropriated and paid under the direction of this Court.

And that the said several lots, tracts or parcels of land, dwelling houses and premises, herein before particularly described, purchased by the said Joseph A. Trowbridge, in the name of the said Mary Eliza Trowbridge, may be decreed to be held by the said Mary Eliza in trust for your orators, and that she may be compelled by the decree of this Court to convey the same to your orators or to said firm of Trowbridge & Shaler, or that the said lands and premises may be ordered and decreed to be sold by this Court, and the proceeds thereof disposed of under the decree of this Court 10 for the payment in whole or in part of the moneys due to your orators from the estate of said Trowbridge as aforesaid and that the said lot of land and premises hereinbefore described, purchased by the said Joseph A. Trowbridge, deceased, in his own name, and of which he died seized, may be decreed to be held by the said Munn Trowbridge in trust for the benefit of your orators, and that the deed of conveyance therefore to the said Joseph A. Trowbridge may be set aside, and the title to the said lot of land be vested by the decree of this Court in your orators, or that the said lot 20 of land may be sold, and the proceeds thereof appropriated and paid over to your orators, under the direction of this Honorable Court.

And that your orators may have such other and further relief in the premises as the nature of the case may require, and as may be agreeable to equity and good conscience.

May it please your Honor the premises considered to grant unto your orators a writ or writs of subpcena, of the State of New Jersey, to be directed to the said Mary Eliza Trowbridge and Munn Trowbridge, therein and thereby 30 commanding them and each of them, at a certain day and under a certain penalty therein to be expressed, personally to be and appear before your Honor, in this Honorable Court, there and then to answer the premises, and to stand

to, abide, and perform such decree as to your Honor shall seem meet, &c. And your orators, as in duty bound, will ever pray.

S. TUTTLE,  
Solicitor for and of Counsel with the Complainants.

**Estate of Joseph A. Trowbridge.**

TO TROWBRIDGE & SHALER,

Dr.

1866.			
March 21.	Balance as admitted by J. A. Trow-		
10	bridge at this date,	-	\$20,000
May 4.	Further balance as admitted by J. A.		
	Trowbridge at this date,	-	10,000
" 28.	Item on borrowed loan acct.		750
June 30	" " "	-	400
August 31.	" " "	-	1,600
Oct. 13.	" " "	-	1,000
Decem. 29.	P. A. H. Voorhis,	-	400
			<hr/>
			\$34,150 00
1867.			
20	Jan. 2.	Bearer, -	250
	" 3.	Fitch, Waldo & Bane, -	66 50
	" 8.	Bearer, -	500
	" 11.	Hanning & Stone, -	99 13
March	7.	W. C. Trowbridge, -	200
	" 12.	Bearer, -	15
April	5.	Park Bank, -	2,420 33
	" 11.	Acker, Merall & Co., -	30 96
	" 25.	Josiah T. Brown, Agt., -	529 30
May	1.	Samuel Munn, -	100
30	" 18.	L. M. Carnes, -	50
	" 21.	Universal Life Ins. Co., -	201 70

June	10.	Acker, Merrall & Co.,	-	-	133	10
"	14.	W. C. Trowbridge,	-	-	250	
"	18.	Cash, -	-	-	100	
July	15.	Macy & Co.,	-	-	31	60
"		Acker, Merrall & Co.,	-	-	56	50
"		Tuts & Trockmorton,	-	-	110	
Aug.	10.	D. Gale,	-	-	58	38
"		Acker, Merrall & Co.,	-	-	98	59
Sept.	5.	Hackensack & N. Y. R. R.	-	-	38	
"	6.	Ann Van Orden,	-	-	100	10
"	11.	Bearer,	-	-	100	
"	14.	"	-	-	150	
"	14.	John Bogert, Dept. Coll.,	-	-	248	50
"	18.	Bearer,	-	-	300	
"	26.	"	-	-	125	
Oct.	10.	Acker, Merrall & Co.,	-	-	100	81
"	17.	Benj. C. Bogert,	-	-	38	
"	25.	Josiah T. Brown, Agt.,	-	-	529	30
Nov.	1.	J. W. Southack & Son,	-	-	65	
"	1.	Saml. Munn,	-	-	114	50 20
"	1.	Cash, -	-	-	50	00
"	5.	J. L. Wood,	-	-	100	00
"	7.	Mrs. A. McKay,	-	-	50	
"	11.	Acker, Merrall & Co.,	-	-	117	97
"	19.	Manhattan Life Ins. Co.,	-	-	47	20
"	21.	Universal Life Ins. Co.,	-	-	201	70
"	26.	Bearer,	-	-	100	00
"	31.	Benj. C. Bogert,	-	-	55	
Dec.	5.	Stephen Rogers,	-	-	33	50
"	10.	P. A. H. Voorhis,	-	-	302	22 30
"	12.	Acker, Merrall & Co.,	-	-	86	60
"	13.	Ann Van Orden	-	-	100	00
"	14.	Bearer,	-	-	250	00
"	31.	"	-	-	500	00

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\$43,489 30

1868.			
Jan.	6.	Thos. M. Lewis,	60
"	6.	Croney, Lent & Co.,	275 50
"	6.	Enoch Morgan's Sons,	12 94
"	6.	A. S. Spaulding & Co.,	17
"	6.	C. Ravaux,	60 25
"	8.	Bearer,	150
"	8.	Hindhaugh & Co.,	55
"	8.	Acker, Merrall & Co.,	27 50
10	"	10. J. W. Southack & Son,	47
"	"	11. Star & Marcus,	132 32
"	"	14. Bearer,	150
"	"	17. Dr. H. A. Hopper,	300
Feb.	1.	Saml. Munn,	100
"	3.	Bearer,	112 49
"	14.	Acker, Merrall & Co.,	39 25
"	19.	Benj. C. Bogert,	60 40
"	24.	Bearer,	19
"	24.	"	100
20	March	3. Ann Van Orden,	100
"	"	4. Hackensack & N. Y. R. R.,	75
"	"	5. W. C. Trowbridge,	250
"	"	9. Bearer,	100
"	"	11. John L. Earle,	350
"	"	14. Acker, Merrall & Condit,	67 96
"	"	16. Manning M. Knapp,	1000
"	"	23. Starr & Marcus,	54 50
"	"	25. Wheeler & Wilson Mfg. Company,	122 50
"	"	26. Robert Conklin,	25 73
30	"	30. Bearer,	250
April	15.	Herring, Farrall & Sherman,	600
"	"	17. W. C. Trowbridge,	400
"	"	20. Saml. Munn,	100
"	"	24. T. W. Burtis,	100
"	"	W. C. Trowbridge,	225
"	"	25. Josiah T. Brown, Agt.,	529 30

April	30.	Thos. Voorhis,	-	-	-	4500	
May	1.	Bearer,	-	-	-	100	
"		Saml. Munn,	-	-	-	100	
"		W. C. Trowbridge,	-	-	-	1000	
"	2.	Fisher & Bird,	-	-	-	120	
"	4.	W. C. Trowbridge,	-	-	-	450	
"	7.	Starr & Marcus,	-	-	-	59	
"		J. B. Ames, Jr., Sect.,	-	-	-	91	80
"	8.	F. C. Lighte & Co.,	-	-	-	435	
"	9	C. H. Isham,	-	-	-	60	10
"	11.	Thos. Voorhis,	-	-	-	3000	
"		Tunis Banta,	-	-	-	800	
"		Bearer,	-	-	-	100	
"	14.	A. T. Stewart & Co.,	-	-	-	155	
"	16.	Bearer,	-	-	-	150	
"		"	-	-	-	150	
"	18.	Windle & Co.,	-	-	-	83	02
"	19.	S. M. Carnes,	-	-	-	50	
"	19.	S. M. Carnes,	-	-	-	201	70
"	23.	Bearer,	-	-	-	500	20
"		Geo. Cabot Ward, Treas.,	-	-	-	50	
"	29.	W. & J. Sloan,	-	-	-	655	93
"		Maggie C. Field,	-	-	-	1,200	
"	30.	Fitch, Waldo & Bane,	-	-	-	17	40
"		Brunner & Moore,	-	-	-	1,144	75
June	1.	Haviland, Churchman & England,	-	-	-	221	50
"		Bearer,	-	-	-	600	
"	2.	Lewis Irish,	-	-	-	79	78
"	5.	Bearer,	-	-	-	50	
"		John Cox,	-	-	-	24	26 30
"	6.	A. T. Stewart & Co.,	-	-	-	246	55
"		Felker & Zabriskie,	-	-	-	67	55
"	11.	E. H. Reeves & Co.,	-	-	-	31	70
"		W. C. Kingman,	-	-	-	63	
"	12.	Acker, Merrall & Co.,	-	-	-	339	79
"	13.	A. Trowbridge, Treas.,	-	-	-	700	

	June	13.	Davis, Collamore & Co.,	-	32 50
	"	25.	John Reogner, -	-	25 82
	"		R. P. Terhune, -	-	175 90
	"	30.	John Bogert, Depty. Coll.,	-	236 65
	"		A. W. Chuster & Co., -	-	58
	July	2.	J. J. Harvey, -	-	72
	"		A. Trowbridge, Treas., -	-	800
	"		Annin & Co., -	-	31 50
	"		A. Trowbridge, Treas., -	-	100
10	"	3.	Isaac H. Shuart, -	-	578 66
	"	7.	Croney, Lent & Co., -	-	139 50
	"		S. H. Watson & Co., -	-	46 50
	"	9.	Curran, Bowering & Co.,	-	500
	"		A. Trowbridge, Treas., -	-	200
	"	11.	Stephen Rogers, -	-	389 61
	"		Acker, Merrall & Co., -	-	158 51
	"	14.	L. Penot, -	-	48 07
	"	17.	Hugh B. Jackson, -	-	45 00
	"		Pennoyer, Jaquays & Co.,	-	24
20	"	29.	Bearer, -	-	147 25
	"	30.	Taylor, McGibbon & Co.,	-	588 41
	Aug.	1.	Wood Bros., -	-	750
	"	3.	A. Trowbridge, -	-	100
	"		" " Treas., -	-	1,000
	"		P. A. H. Voorhis & Bro., -	-	1,235 39
	"	4.	A. W. Chuster & Bro., -	-	73
	"	5.	Anderson & Achenback, -	-	38 07
	"	7.	L. Perrot, -	-	71 16
	"	8.	Huyler & Von Seiven, -	-	261 75
30	"	10.	D. W. Gardner, -	-	25 75
	"	13.	Gamaliel Rose, -	-	157 80
	"	22.	Acker, Merrall & Condit, -	-	157 88
	"	27.	Andrew Sears, -	-	16 80
	"	31.	Goupils & Co., -	-	30
	Sept.	1.	T. H. Mason & Co., -	-	23
	"	2.	R. Conklin, -	-	30 26

Sept.	3.	Bearer,	-	-	115
"	4.	W. C. Trowbridge,	-	-	100
"	10.	L. Penot,	-	-	36 90
"		A. Trowbridge,	-	-	1,000
"	12.	Acker, Merrall & Condit,	-	-	99 71
"	18.	Bearer,	-	-	25
"		D. Collamore & Co.,	-	-	89 50
"	21.	Bearer,	-	-	50
"	22.	A. T. Stewart & Co.,	-	-	42 20
"	23.	Bownes, Warner & Bownes,	-	-	34 26 10
"	24.	R. C. A. Ward,	-	-	228 20
"	29.	C. Miller,	-	-	53
Oct.	1.	J. H. Banta & Sons,	-	-	48 91
"	2.	S. H. Mason & Co.,	-	-	36
"	3.	Gamaliel Rose,	-	-	157 50
"		A. Trowbridge,	-	-	1,000
"	8.	A. T. Stewart & Co.,	-	-	24
"	13.	Bearer,	-	-	100
"	16.	A. H. Duns court,	-	-	150
"	19.	Acker, Merrall & Condit,	-	-	217 39 20
"	26.	Hamer, Hayes & Co.,	-	-	84 96
"		Josiah T. Brown, Agt.,	-	-	529 30
"	29.	A. Trowbridge,	-	-	73 80
"	31.	A. T. Stewart & Co.,	-	-	48
"		J. H. T. Banta,	-	-	70
"		Starr & Marcus,	-	-	375 50
Nov.	12.	Bearer,	-	-	25
"	13.	Acker, Merrall & Condit,	-	-	202 22
"	14.	S. Rogers,	-	-	33 94
"		Brunner & Moore,	-	-	132 50 30
"	19.	Manhattan Life Insurance Co.,	-	-	77 20
"	20.	Bearer,	-	-	200
"		S. M. Carnes,	-	-	201 70
"	23.	Anderson & Achenback,	-	-	95 08
"	27.	E. Morgan's Sons,	-	-	38 15
"	28.	Bearer,	-	-	25

	Nov.	28.	F. F. Still,	-	-	188	10
	"		W. Van Saun, Coll.,	-	-	153	57
	Dec.	2.	A. Trowbridge,	-	-	1,000	
	"	4.	Bownes, Warner & Bownes,	-	-	91	
	"	5.	Bearer,	-	-	50	
	"	8.	A. W. Chuster,	-	-	20	
	"	9.	Fifth Avenue Hotel,	-	-	36	50
	"	10.	G. W. McDonald,	-	-	39	45
	"	11.	Bearer,	-	-	32	40
10	"	12.	"	-	-	200	
	"	16.	"	-	-	32	40
	"	18.	"	-	-	15	
	"	23.	A. Trowbridge,	-	-	300	
	"	28.	M. J. Tallman,	-	-	23	25
	"	30.	J. O'Brien,	-	-	20	
	"		John Stagg,	-	-	33	40
	"	31.	S. B. Chaffer,	-	-	50	
						<hr/>	
						\$83,681	10
20	1869.						
	Jan.	4.	Bearer,	-	-	57	50
	"	6.	Geo. C. Ward, Treas.,	-	-	30	
	"	7.	Fifth Ave. Hotel,	-	-	280	50
	"	8.	Bearer,	-	-	100	
	"	9.	Hackensack Gas Co.,	-	-	18	
	"	12.	A. Trowbridge,	-	-	250	
	"	18.	R. Conklin,	-	-	24	
	"	19.	A. Trowbridge,	-	-	500	
	"	20.	Acker, Merrall & Condit,	-	-	145	07
30	"	21.	Starr & Marcus,	-	-	100	48
	"	25.	Jas. McGiven,	-	-	100	
	"	26.	M. M. Knapp,	-	-	60	
	"		J. H. Banta,	-	-	256	94
	"		Bearer,	-	-	50	
	"		Dr. H. A. Hopper,	-	-	267	
	"	27.	Croney, Lent & Co.,	-	-	173	50

Jan.	29.	F. C. Kempton & Co.,	-	83	50
Feb.	1.	C. Ravaux, -	-	38	75
"	2.	A. W. Chuster, -	-	75	55
"	4.	A. Trowbridge,	-	1000	
"		Taylor, McGibbon & Co,	-	97	73
"	5.	Hackensack Gas Co.,	-	17	50
"	13.	Gamaliel Rose, -	-	157	50
"	20.	David T. Way,	-	32	32
"	25.	Acker, Merrall & Condit,	-	31	70
"		A. Trowbridge,	-	200	10
March	4.	James McGiven,	-	100	
"		Bearer,	-	24	
"	6.	Anderson & Ackenback,	-	47	62
"		A. H. Berry,	-	35	
"	9.	A. Trowbridge,	-	500	
"	12.	Hackensack & N. Y. R. R.,	-	75	
"	13.	John J. Ward,	-	86	50
"	24.	P. A. H. Voorhis & Brother,	-	472	33
"	25.	Acker, Merrall & Condit,	-	63	98
April	2.	A. Trowbridge,	-	100	20
"	6.	David T. Way,	-	82	06
"	9.	J. H. Andrus,	-	100	
"	10.	J. J. Anderson,	-	38	67
"	16.	Acker, Merrall & Condit.	-	45	05
"		A. Trowbridge,	-	1000	
"	24.	Josiah T. Brown, Agt.,	-	529	30
"	27.	A. W. Christie & Co.,	-	21	50
May	1.	John J. Ward,	-	50	
"		J. H. T. Banta,	-	57	81
"		H. L. Page, Agt.,	-	105	66 30
"		G. Ackerson, Jr.,	-	1498	
"	10.	Acker, Merrall & Condit	-	146	31
"	17.	James Ryan,	-	25	
"	18.	L. M. Carnes, Agt.,	-	251	70
"	19.	Waldo & Bane,	-	218	25

	"	22.	Bearer,	-	100
	"	27.	Anderson & Ackenback,	-	21 31
	"	28.	Alden & Cumming,	-	100
	"	31.	S. Munn, Son & Co.,	-	28 75
	June	1.	Bearer,	-	100
	"	4.	John Stagg,	-	28
	"	8.	C. Ravaux,	-	60
	"	12.	Bearer,	-	200
	"	15.	Acker, Merrall & Condit,	-	118 02
	10 July	3.	Starr & Marcus,	-	98
	"		A. Trowbridge,	-	441 89
	"	13.	S. H. Mason & Co.,	-	29 25
	"	17.	Croney, Lent & Co.,	-	306
	"	19.	Acker, Merrall & Condit	-	200
	"	29.	Bearer,	-	200
	Aug.	2.	"	-	100
	"	5.	P. A. H. Voorhis & Bro.,	-	141 88
	"	6.	L. Penot,	-	57 30
	"		G. W. McDonald,	-	19 04
	20	"	George Halstead,	-	23 45
	"		S. H. Mason & Co.,	-	22 75
	"	7.	J. H. Banta & Sons,	-	23 47
	"		A. Box & Sons,	-	24 25
	"	10.	Bearer,	-	80
	"		David T. Way,	-	46 79
	"	13.	Bearer,	-	100
	"		Gamaliel Rose,	-	157 50
	"	16.	Bearer,	-	400
	"	21.	Bearer,	-	75
	30	"	23.	Acker, Merrall & Condit,	200
	"	31.	David T. Terhune,	-	354 62
	Sept.	1.	Starr & Marcus,	-	75
	"		Bearer,	-	80
	"	4.	John Madden,	-	30 50
	"	10.	Bearer,	-	200

Sept.	14.	Anderson & Ackenback,	-	281	18
		H. B. Kirk & Co.,	-	90	44
"	15.	S. R. Cumming, or Bearer,	-	300	
"	18.	E. Morgan's Sons,	-	19	50
"	20.	Bearer,	-	150	
"	21.	Brewster & Co.,	-	384	25
"	25.	Annin & Co.,	-	35	
"	28.	Brunner & Moore,	-	45	
Oct.	1.	Bearer,	-	300	
"	4.	Acker, Merrall & Condit,	-	116	98 10
"	4.	Matthew Kernan,	-	63	42
"	9.	Bearer (A. Box & Son,)	-	35	
"		Bearer,	-	300	
"	13.	"	-	100	
"	15.	David T. Way,	-	60	75
		C. Ravaux,	-	32	
"	21.	Bearer,	-	100	
"	22.	P. A. Brower,	-	51	48
"	25.	Josiah T. Brown, Agt.,	-	529	30
"	26.	Bearer,	-	75	20
"	30.	"	-	100	
Nov.	2.	"	-	55	
"	4.	"	-	250	
"	5.	J. H. T. Banta,	-	498	75
		Bearer,	-	16	
"	12.	"	-	250	
"	17.	Anderson & Ackenback,	-	39	40
		J. Van Buskirk & Son,	-	100	75
		Acker, Merrall & Condit	-	200	
"	19.	L. M. Carnes.	-	201	70 30
"	30.	Bearer,	-	200	
Dec.	1.	"	-	125	
"	7.	" Darling, Griswold & Co.,	-	100	
		" " " "	-	100	

Dec. 9.	D. T. Way,	-	-	100
Jan. 1.	Ledger acct.,	-	-	15,612 87
				<hr/>
Total amount due,				\$118,768 84
Interest to be adjusted.				

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

Brainard Shaler, of the City of Brooklyn, being duly sworn, says that the foregoing claim against the estate of  
 10 Joseph A. Trowbridge, deceased, is justly due and owing to the firm of Trowbridge and Shaler, of the City of New York, in liquidation; that no payments have been made thereon, and that there are no offsets against the same, to the knowledge of this deponent.

Sworn before me this 11th } BRAINARD SHALER.  
 day of May, 1870. }

JAMES EVANS,

*Master in Chancery of New Jersey.*

20 **A True and Perfect Inventory and Appraisement**  
 of the goods and chattels, rights and credits of Joseph A. Trowbridge, late of the township of New Barbadoes, in the county of Bergen and State of New Jersey, deceased, made this fourteenth day of March, eighteen hundred and seventy by Spiers Cumming, administrator, and Thomas H. Cumming and John J. Ward, two disinterested Freeholders and appraisers, duly sworn according to law.

	1 Carpet, 20 yds. at \$1.25,	37.50	} \$45 50
	1 do 20 yds. Border, 40 cents. 8		
30	1 Table,		30
	6 Dining Room Chairs, at \$1.75,		10 50
	1 Tea Chair,		3
	1 Arm Chair.		4

1 Black Walnut Buffet,	25	
1 Dish Tray,	3	
1 Spittoon,	1	
Linen Shades,	6	
Carpet, 18 yards, at \$1.25	22	50
Hat Stand,	20	
2 Small Mats, at 50 cts.,	1	
1 Gas Light,	5	
4 High-backed Chairs and Covers, at \$10,	40	
2 Arm Chairs, (Blue Rep.) and Covers, at \$20,	40	10
1 Tufted Chair, " "	15	
1 Sofa and Cover,	40	
4 Linen Shades, at \$1.50,	6	
2 Fancy Tables, one Gilt \$5, one Ebony \$5,	10	
1 Mirror,	50	
1 Chandelier, (4 lights),	12	
3 Cornices, (Black Walnut), \$3.50,	10	50
Black Walnut Table,	12	50
1 Carpet, 60 yards, } for Parlor and Library,	100	
1 Border, 30 " }		20
2 Ottomans, 75 cts.,	1	50
1 Mat,	1	
2 Marble Images and Stand at \$3,	6	
1 Sofa and Lounge,	20	
2 Library Chairs, (Easy), \$10,	20	
1 Arm Chair,	20	
1 Table for Library,	15	
1 Spittoon,	1	
1 Chandelier, (three lights),	7	50
1 Library Gas-light for table,	2	50 30
1 Mat,	1	
4 Linen Shades, \$1.50,	6	
1 Stair Carpet, 5½ yards, at \$1.25,	6	88
1 Upper Hall Carpet, 18¾ yards, at \$1.25,	23	44
2 Linen Shades, at \$1,	2	
1 Black Walnut Bedstead,	50	

1 Carpet,	87	50
1 Black Walnut Bureau,	40	
1 " " Commode,	15	
4 " " Cornices, at 75 cts.,	3	
4 White Linen Shades and Curtains at \$1, \$4, }	8	
4 " " " " " " " \$1, \$4, }	10	
1 Lounge,	4	
1 Rocker,	75	
1 Black Wardrobe,	1	50
102 Mats, at 75 cts.,	12	
1 Spring Mattress,	20	
1 Hair do	10	
1 Shaving Stand,	23	50
1 Carpet, 23½ yards, at \$1,		
2 Linen Shades, at \$1, \$2, }	4	
2 " Curtains, at \$1, \$2, }		50
1 Looking Glass,	6	
1 Walnut Closet,	2	
2 " Cornices, \$1 each,		50
201 Towel Rack,	10	00
1 Toilet Set,	31	25
Carpet, 25 yards, at \$1.25,	3	
3 Gilt Cornices, at \$1 each,	6	
3 White Shades and 3 Curtains, \$1 each,	17	25
1 Carpet, 23 yards, at 75 cts.,	25	
1 Bedstead,	25	
1 Bureau,		
4 Chairs and 1 Rocker, \$4.50, }	9	
3 Chairs, at \$1.50, \$4.50, }	15	
301 Wash Stand,	3	
3 Cornices,	6	
3 White Linen Shades and 3 Curtains, at \$1 each,	1	
1 Toilet Set,	2	
Attic Stair Carpet,		
1 Bedstead, }		15
1 Bureau, }		
1 Washstand, }		

1 Towel rack,		
4 Chairs and rocker,	}	
1 Table,		5
Carpet, 10 yds., at 75 cts.,		7 50
4 Shades,		1 00
1 Iron Bedstead and Carpet,		1 50
1 Looking glass,		50
1 Wash-stand,		1
2 Shades, at 50 cts.,		1
2 Shades, at 50 cts		1 10
4 Chairs, at 75 cts.,		3
3 Shades, at 30 cts.,		90
Oil Cloth,		2 50
1 Clothes-horse,		1 00
1 Gas light,		1 50
1 Clock,		1
1 Clothes basket,		25
1 Refrigerator,		2
1 Wine safe,		1 50
1 Ladder,		1 20
1 Light Wagon, shafts and pole,		250
1 Cow,		50
2 Blankets for horse,		2
2 Stable pails and fixtures, combs, brushes, etc.,		5
Wagon Jack,		2
1 Double Sleigh,		100
1 Pair Blankets and Hoods,		20
1 Wolf Robe,		20
1 Lap Robe,		5
1 Set Wagon Harness, [light,]		30 30
1 " " " [heavy,]		20
1 Saddle and Bridle,		20
Roller, Boots, etc.,		1
1 set Sleigh Bells,		5
3 Whips,		5
1 Wash stand, stable room,		75

1	Bedstead, stable room,	1
	Bedding and Beds, stable room,	2
	1 Chair, " "	25
	Hay and straw,	7
	Oats,	4
	Ground Feed,	3
	40 Chickens,	20
	Water Engine,	15
	1 Lawn Cutter,	10
10	2 Sickles,	1
	3 Rakes,	1
	2 Spades,	1 50
	2 Shovels,	50
	2 Forks,	50
	2 Water pots,	1 25
	1 Wheelbarrow,	1 00
	1 Wood rake,	30
	1 Potato Fork,	25
	1 Crow bar,	50
20	1 Hoe,	20
	1 Line and Reel,	1 25
	1 Bag,	10
	3 Barrels,	30
	2 Lanterns,	1 00
	1 Basket,	5
	1 Wooden Jack,	50
	1 Grindstone,	2
	1 Roller,	10
	About 20 Hot-bed Frames and Sashes,	25
30	1 Gold Match Box, set with Diamonds,	150
	Jewelry,	50
	Coal and Wood,	22

The following goods and chattels found in the dwelling house of the decedent, were claimed by the widow of the decedent :

13	Light Chandelier,	\$7 50
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1 Iron Safe,	350
1 Child's Chair,	2
2 Mantel Ornaments at \$2 each,	4
1 Bronze Match Safe,	3 50
1 Cuckoo Clock,	15
Piano, \$250, and Stool \$7.50	257 50
1 Vase,	1 50
2 Mantel Ornaments, \$2.50 each,	5
2 " " 25 cts. each,	50

The following goods and chattels found in the dwelling house of the defendant were claimed by the widow of the deceased and were sold at public auction on the 27th day of August 1902.

1 Iron safe, \$350  
 1 Child's chair, \$2  
 2 Mantel ornaments, \$4  
 1 Bronze match safe, \$3.50  
 1 Cuckoo clock, \$15  
 Piano, \$250, and stool, \$7.50  
 1 Vase, \$1.50  
 2 Mantel ornaments, \$5  
 2 " " 25 cts. each, \$50

## In Chancery of New Jersey.

Between BRAINARD SHALER and others

Complainants,

And

MARY E. TROWBRIDGE and others,

Defendants.

On Bill, etc.

*The Answer of Mary E. Trowbridge, one of the Defendants to  
the Bill of Complaint of Brainard Shaler, John Kiersted  
10 and Wynkoop Kiersted, Complainants.*

This defendant now and at all times hereafter saving and reserving to herself all manner of benefit and advantage of exception to the many errors and insufficiencies in the Complainants' said Bill of Complaint contained for answer thereto, or unto so much and such parts thereof as this defendant is advised are material for her to make answer unto. She answers and says, that she admits that on or about the second day of January, in the year one thousand eight hundred and sixty-five, the said complainants, Brainard Shaler,  
20 John Kiersted, and Wynkoop Kiersted, together with her late husband, Joseph A. Trowbridge, made and executed certain articles of agreement in writing, under their hands and seals, the said Joseph A. Trowbridge, party thereto of

the first part, Brainard Shaler, party thereto of the second part, John Kiersted, party thereto of the third part and Wynkoop Kiersted, party thereto of the fourth part, bearing date the day and year above stated and this defendant on information and belief, admits that in and by said article of agreement it was among other things declared that the said parties had agreed to form a limited partnership in business, and by these presents did agree the said Joseph A. Trowbridge and Brainard Shaler as general partners and the said John Kiersted and Wynkoop Kiersted as special partners to 10 form a limited partnership in business, under and by the name of Trowbridge and Shaler. That the general nature of the business should be the hide and leather business in all its branches. Said business to be conducted in the city of New York. That the said Joseph A. Trowbridge contributed his skill and knowledge of the business, the said Brainard Shaler to contribute the sum of fifty thousand dollars in cash to the capital of the said business, and the said John Kiersted to contribute the sum of thirty-seven thousand five hundred dollars in cash to the capital of the said business 20 and the said Wynkoop Kiersted to contribute the sum of thirty-seven thousand five hundred dollars in cash to the capital of the said business. That the said Joseph A. Trowbridge and Brainard Shaler should faithfully give their services, skill, time and labor to carry on the business with profit and to promote the interest of the partnership. That they were to keep just and true books of account, which should be always open to the inspection of the parties of the third and fourth part to the said articles of agreement. That all of the parties, both general and special were to be al- 30 lowed interest at the rate of seven per cent. per annum on all amounts contributed by them to the capital of the business. That neither of the general partners should enduce or become surety for any one, either in the firm or his individual name during the continuance of the said copartnership. That the books of the said partnership were to be settled on the first

day of January in each year, when a balance sheet was to be made up by the said general partners and furnished the said special partners. That on these days a division of the profits of the partnership (if any), was to be made and credited to the respective accounts in proportion to their respective interests as therein provided and unless the parties desired to withdraw, the same to remain as additional capital, upon which interest was to be allowed at the rate of seven per cent. per annum. That after the payment of all losses, ex-  
 10 penses, etc., all gains, profits and increase that should come, grow, or arise from or by means of said business, should be divided between the said persons as follows: The said Joseph A. Trowbridge should have one-third thereof, the said Brainard Shaler should have one-third thereof, the remaining one-third thereof should be divided equally between the special partners, John Kiersted and Wynkoop Kiersted, who should each receive the one-sixth part of the partnership profits, and all losses, rents, charges, expenses, etc., incident to the said concern, should be borne and paid by them  
 20 in the same respective proportions. That the general partners were to draw such amounts as might be necessary from time to time for their personal expense, not exceeding the sum of five thousand dollars each per annum. That the said copartnership was to commence on the second day of January in the year one thousand eight hundred and sixty-five, and to end on the first day of January, eighteen hundred and sixty-eight. In case of the death of either or both of the special partners, the business was to be carried on until the  
 30 the death of either of the general partners that the business should be liquidated by the other in connection with the legal representative of the deceased partner. But in case of the decease of both, then the legal representative of each should choose one referee, and the special partners or their legal representatives should each choose one referee, and in case the referees so chosen cannot agree upon a party to liqui-

date said co-partnership, they shall choose a fifth referee, and the decision of a majority of them shall be binding and the partnership liquidated accordingly.

But this defendant expressly answers that she has no knowledge or information in regard to any or all the aforesaid matters except what she has obtained from the said Bill of Complaint, and therefore prays that said written articles of agreement of co-partnership may be produced in this Court by said complainants and duly proven.

And this defendant further answering says that she has 10 no knowledge of the fact, and therefore cannot answer whether or not said Brainard Shaler contributed and paid into the said business as capital, the said sum of fifty thousand dollars in cash, and whether or not said John Kiersted contributed and paid in as capital the said sum of thirty-seven thousand and five hundred dollars in cash, and whether or not the said Wynkoop Kiersted contributed and paid in as capital the sum of thirty-seven thousand and five hundred dollars in cash, but this defendant on information and belief admits that the business of the said partnership was 20 commenced and carried on from the time agreed upon for its commencement to the period appointed for it to end.

And this defendant answering, says that on information and belief, she admits that on the seventh day of January, eighteen hundred and sixty-eight, the said complainants and the said Joseph A. Trowbridge, by writing, under their hands and seals, did further agree to renew the said partnership for three years from the first day of January, eighteen hundred and sixty-eight, but this defendant prays that said complainants be directed to produce before this Honor-30 able Court, and from the said writing last named.

And this defendant further answering, says that she admits that the said business was continued by the said co-

partnership under the said articles of agreement and renewal by the said firm until about the fourteenth day of December, eighteen hundred and sixty-nine and that at that time the said Joseph A. Trowbridge departed this life intestate, leaving him surviving, his widow, this defendant, and Munn Trowbridge, an infant child, aged two years on the thirteenth day of October, eighteen hundred and sixty-nine, his only heir at law.

And this defendant further answering saith that she admits that on or about the fourth day of March, eighteen hundred and seventy, Speers Cummings was appointed administrator of the estate of said Joseph A. Trowbridge, deceased, and took upon himself the burthen of the administration of said estate, and that no guardian has been appointed for the said infant, Munn Trowbridge.

And this defendant further answering, saith that since the filing of said bill of complaint, such proceedings have been had on application of the said complainants, in the matter of said administration before the orphans Court of the county of Bergen, that said Speers Cummings has been removed from his office as administrator, and the letters of administration issued to him upon the said estate have been revoked and annulled by said Court, and letters of administration have been issued upon the said estate to Abraham Gillunn, who has taken upon himself the burthen of administering the estate of the said Joseph A. Trowbridge, deceased.

And this defendant further answering admits that said Joseph A. Trowbridge was the only co-partner in said firm who had or claimed to have any considerable practical knowledge of the business of the concern and that said Trowbridge was left to bear all the burdens and perform all the duties and obligations of the firm, and so had exclusive control of the financial business of the firm and the general

management of all the other business. That the books of the company were kept under his immediate supervision and in part by him, and that said special partners took no control or management of the business, and relied wholly upon the balance sheets made out annually for their knowledge of the condition of the firm and its business.

This defendant further answering, admits that said Shaler assisted, or professed to assist, in carrying on the business, and yielded to said Trowbridge [for what reason the defendant cannot say], the entire management and control of it. 10

And this defendant further answering says that she has no knowledge or information, and therefore cannot answer whether, or not, each year of said business, a balance sheet was made up on the first day of January from the books of the concern, and furnished to the special partners and a settlement of the business made, based upon the said balance sheets, as required by said articles of co-partnership, and that such balance sheets were made up by the said Joseph A. Trowbridge, and complainants relied upon them as being correct. 20

And this defendant further answering says that she has never had the custody or possession of any of the books of the said firm, or the balance sheets made up from them by said Trowbridge, but that they, the books and sheets, have always been in the custody and possession of said complainants, or some, or one of them, since the decease of said Joseph A. Trowbridge, and that she has no knowledge or information as to what said books and balance sheets showed.

This defendant further answering says, that she has no knowledge or information, but does not believe, and therefore 30 denies that almost immediately after he entered into said co-partnership, said Joseph A. Trowbridge began to draw out moneys from the said business, and appropriated

them to his own use without the knowledge or consent of complainants, or either of them, and without entering the sum or sums on the books of the concern, keeping such drafts wholly concealed from complainants.

And this defendant further answering says, that she has no knowledge or information [except from the allegations of said bill of complaint], that said Joseph A. Trowbridge, at the time of his death, was indebted to said firm of Trowbridge & Shaler, in the sum of one hundred and eighteen thousand, seven hundred and sixty-eight dollars and eighty-four cents, and she does not believe, and therefore denies that the said Joseph A. Trowbridge, at the time of his decease was indebted to said firm in said sum, or any other considerable sum, and further saith that the survivors of said firm have never accounted with the personal representative of said intestate for the assets of said firm, and the defendant believes that on such accounting a balance will be found to be due from said firm to the estate of said Joseph A. Trowbridge, deceased.

20 And this defendant further answering says, that she has no knowledge or information as to whether said Joseph A. Trowbridge, at the formation of said partnership, was or was not worth anything, and as to whether or not shortly after he entered into said co partnership, he furnished or provided any policy or policies of insurance upon his life for his own benefit, and as to where and how he got the moneys with which to pay premiums thereon.

And the defendant, further answering, says that she has no knowledge or information as to whether or not about the  
30 first of January, eighteen hundred and sixty-eight it appeared from said balance sheets and books, that said Joseph A. Trowbridge had drawn out of the firm four thousand one hundred and forty-six dollars and fifty cents, [or any other sum] more than his share of profits, or whether or not com-

plainants remonstrated with him against his overdraw, or forbade him to further overdraw, or whether or not he then promised to make his amount good, or whether or not he said he had his life insured and if he died that should make them safe, and if he did not die he would surely make it good.

And the defendant further answering says that she has no knowledge or information whatever as to whether or not said Joseph A. Trowbridge ever had any policy or policies of insurance upon his life which he surrendered afterwards 10 and promised the insurance companies to issue new policies on his life in the same amount as the original policies but payable to his wife in case of his death. And this defendant further answering says, that at the time of the decease of said Joseph A. Trowbridge four policies of insurance upon his life were in force, one for twenty thousand dollars and three for ten thousand dollars each, to wit: one in the Mutual Life Insurance Company of New York, one in the Equitable Life Assurance Society of the United States, and one in the Widows' and Orphans' Benefit Life Insurance Com- 20 pany which were payable to the defendant, and one in the Universal Life Insurance Company payable to his personal representative, that the first three policies were dated after the thirtieth day of May, eighteen hundred and sixty-six, the date of the marriage of this defendant, and said Joseph A. Trowbridge, and that defendant does not know when the policy in the Universal Life Insurance Company was issued or what was its date.

Defendant further answering says that she has received from the first named companies payment of said policies as 30 follows: On March 14th, 1870, from the Widows' and Orphans' Benefit Life Insurance Company, \$10,527.91; from the Mutual Life Insurance Company, \$21,668.16, and on March 19th, 1870, from the Equitable Life Assurance Soci-

ety of the United States, the sum of ten thousand, six hundred and ninety-five dollars and three cents.

And this defendant further answering says that she is informed and believes that Speers Cumming while administrator of the estate of said Joseph A. Trowbridge deceased received from the Universal Life Insurance Company ten thousand dollars in payment of the said policy issued by said company.

And this defendant further answering says that she admits that she never paid any of the premiums on the said policies of insurance or any of them, and that she has no knowledge or information as to when or how Joseph A. Trowbridge got the money which he paid for that purpose and that she does not believe he took it, or any part of it fraudulently from the fund of said firm.

And this defendant further answering says that she admits that she claims the moneys which she has collected for the policies which were payable to her as her own and refuses to pay the same or any part thereof over unto the complainants or either of them or to the administrator of said Joseph A. Trowbridge, deceased, and admits that she denies that the said moneys are assets belonging to the estate of said Joseph A. Trowbridge, and admits that she claims and insists that she has the right to dispose of, and appropriate the said money and all interest which has or may accrue thereon, to and for her own private purposes.

And this defendant further answering says that she has no knowledge or information as to whether or not the business of each year of said co-partnership, except since January first eighteen hundred and sixty-nine, has been settled up and whether or not the business of said firm is now in course of liquidation, and whether or not the share of the profits of said Trowbridge is sufficient to pay and discharge

the amount of fifteen thousand six hundred and twelve dollars and eighty-seven cents, and whether or not the books of said company, (either truly or falsely) show him to have overdrawn that amount, and this defendant further answering saith that she does not believe that anything whatever is due to said firm from the estate of Joseph A. Trowbridge and that she believes that on a proper accounting and settlement of all the assets of said firm it will be found that said firm is indebted to the estate of said Joseph A. Trowbridge, deceased.

10

And this defendant further answering says that she admits that on or about the first day of April, eighteen hundred and sixty-eight, said Joseph A. Trowbridge purchased of Phineas Voorhis and wife, a house and lot on Union street, in Hackensack, and caused the same to be conveyed to this defendant by deed dated on that day and recorded in Bergen county Clerk's Office, May fourteenth, eighteen hundred and sixty-eight, in book W. 6 of deeds, page 279, etc., and that said property is described as in said bill of complaint set forth in that behalf.

20

And this defendant admits that said premises were so conveyed subject to said mortgage for four thousand five hundred dollars, and that said party of second part by said deed [to wit this defendant] assumed and agreed to pay said mortgage or part of the purchase money for said conveyance. And this defendant admits that the balance of the consideration, eight thousand five hundred dollars was paid in cash by said Joseph A. Trowbridge, but she has no knowledge or information as to whether or not said Joseph A. Trowbridge paid the same out of the moneys of the said 30 firm or whether or not he obtained the same from said firm secretly and fraudulently or whether or not the same are untrue in the books of said firm and further saith that she does not believe that said Joseph A. Trowbridge obtained said money from said firm secretly or fraudulently.

And this defendant admits that on or about May first, eighteen hundred and sixty-eight, the said Joseph A. Trowbridge purchased the lot of land in that behalf described in said Bill and caused the same to be conveyed to this defendant by Tunis Banta, by deed dated on that day and recorded on that day in Book W. 6 of Deeds, page 332, and that one thousand dollars of the consideration for said conveyance was secured to be paid by purchase money mortgage, as in said bill set forth, executed by said Joseph A. Trowbridge, 01 and this defendant, and that the balance, eight hundred dollars, was paid in cash.

And this defendant further answering says that she has no knowledge or information as to whether or not said eight hundred dollars were paid out of the moneys of said firm, or whether or not they were fraudulently obtained by said Trowbridge, as alleged in said Bill, or whether or not they were entered or charged to him in the books of said firm, and saith that she does not believe that the same or any part thereof was fraudulently obtained by the said Joseph 20 A. Trowbridge.

And this defendant further answering, admits that on or about the twenty-fifth day of May, 1868, the said Joseph A. Trowbridge purchased of Maggie C. Field a lot of land which was conveyed to said Joseph A. Trowbridge by deed dated on that day, and recorded in said bill stated, for which he paid the sum of twelve hundred dollars, and says that she has no knowledge or information as to whether or not he obtained said moneys fraudulently or took or drew them out of said firm fraudulently, without the knowledge 30 or consent of complainants or either of them, and as to whether or not the same were charged to said Trowbridge, or entered on the books of the firm, and further says that she does not believe that he obtained or took or drew said money out of said firm fraudulently.

And this defendant further answering, says that she admits that said Joseph A. Trowbridge died, seized of said last mentioned lot of land, and that the legal title to the said two tracts conveyed to this said defendant as aforesaid, still remains in this defendant, subject to said mortgage.

And this defendant further answering, admits that all the said tracts or lots of land lie adjoining, and are embraced together, and that the said Joseph A. Trowbridge has, from time to time, since the purchase of said several lots of land, expended considerable sums of money in building and im- 10  
provements on said lots, and says that she has no knowledge or information where or how he obtained said moneys, and that she does not believe that they were fraudulently drawn out of the said co-partnership, or that the drawing and appropriation thereof were left concealed from complainants, by said Joseph A. Trowbridge.

And this defendant further answering, says that she has no knowledge or information as to whether or not the interest paid by said Joseph A. Trowbridge on the aforesaid mortgages was paid out of the said co-partnership moneys, 20  
and that she does not believe that the drawing and payment thereof were concealed from complainants by said Trowbridge, and she admits, upon information and belief, that at the time of his death said Joseph A. Trowbridge held and owned a policy of insurance on his life, issued by the Universal Life Insurance Company, for ten thousand dollars, payable upon his death to his legal representatives, and that the existence of said policy was known to said Speers Cumming, administrator, as aforesaid, at the time of his appointment as administrator, and at the time of 30  
making of the inventory of the personal estate of said Trowbridge, as in said Bill stated. And that said Speers Cumming has since collected and received, as such administrator, the whole of said insurance money, to wit: ten thousand dollars, and that said sum of ten thousand dollars

now remains in his hands as assets belonging to the estate of said Trowbridge, and has never been paid to his successor

And this defendant further answering, admits upon information and belief, that said Joseph A. Trowbridge, at the time of his death, was the owner of a bond and mortgage made and executed to him by James Ryan, for two thousand dollars, on which two thousand dollars was payable, and that said mortgage was a perfect security for said sum of two thousand dollars, and that said Speers Cumming, at the  
10 time of his appointment, and when said inventory was made, knew of the existence of said bond and mortgage, as the property of said deceased, and that said administrator had them in his possession, or has since received them, and that he now holds them or has handed them over to said Abraham G. Munn, since the latter was appointed administrator of said Joseph A. Trowbridge, deceased, and that said bond and mortgage are part of the assets of said deceased.

And this defendant further answering, admits that on the fourth day of March A. D., 1870, said Speers Cumming was  
20 appointed administrator of the estate of said Joseph A. Trowbridge, deceased, and that on the same day he filed, in the Surrogate's office of Bergen County a paper purporting to be a true and perfect inventory of the goods and chattels, rights and credits, moneys and effects of said Joseph A. Trowbridge, deceased, a copy whereof is annexed to said bill of complaint, and marked Schedule B.

And this defendant further answering, says that she admits that the whole value of the goods, chattels, rights and credits of said deceased, as set forth and appraised in the  
30 said paper, under the oath of the said administrator and the appraisers for that purpose appointed, is only three thousand, six hundred and thirty-two dollars and forty-two cents, and that neither the said policy of insurance upon the life of said Joseph A. Trowbridge, issued by the

Universal Life Insurance Company for ten thousand dollars, nor the said bond and mortgage for ten thousand dollars in said bill mentioned, nor the moneys due or collected thereon by said administrator, nor any part thereof, are included in said pretended inventory, and that said administrator has given bond for the faithful performance of his duty as such administrator, in the penal sum of seven thousand, two hundred dollars, and no more, which is considerably less than one half the assets of said deceased, which had come to his hands at the filing of said bill of complaint. 10

And this defendant further answering says that she is informed and believes that said Speers Cumming was duly notified by complainant, that there was a large indebtedness of said Trowbridge to said firm of Trowbridge & Shaler, and that said moneys due upon said policies of insurance, upon the surrender of other policies, as in said bill stated, were claimed to be moneys of said firm, and that said original policies had been surrendered and said new policies issued, and that all the premiums upon the same had been paid as therein stated, in fraud of the rights of complainants, and that said administrator was at the same time notified and required by said complainants to collect and hold the moneys due on said respective policies of insurance, and not to allow the same to be collected or paid over to this defendant, but as to whether such notification was before or after the moneys payable upon the four policies upon the life of said Joseph to this defendant, were paid to her this defendant cannot answer, and this defendant on information and belief admits that Speers Cumming refused so to do, and insisted (as in right he ought to have done) that said policies and the moneys due thereon, were no part of the estate of said Joseph A Trowbridge, deceased, and that he had nothing to do with the said money. 20 30

And this defendant further answering, admits that said Speers Cumming, aided, counselled, and assisted this defend-

ant in the collection of the said money and the appropriation thereof to her own use.

And this defendant admits that the house and lot of land above mentioned have been since the death of said Joseph A. Trowbridge, and until recently, unoccupied, and this defendant denies that the moneys of complainants, used by said Trowbridge to pay for the same, together with the encumbrance thereon, amount to the full value of said property.

10 And this defendant further answering says that she has no knowledge or information whatever as to the fitness, correctness, or truthfulness of the account annexed to said bill, and marked Exhibit A, and that she does not believe said Joseph A. Trowbridge ever fraudulently took out of said firm any sum or sums of money, and that she has no knowledge or information of any account which he kept or of any private books of account which he had, and never heard that the said Joseph had any books of account except the books which were at the place of business of said firm,  
 20 and all which at his decease fell into the hands and possession of said complainants. And this defendant denies all and all manner of unlawful combination and conspiracy wherewith she is by the said bill charged, without this there is any other matter, cause or thing in the said complainants' said bill of complaint contained, motional or necessary for this defendant to make answer unto and not herein and hereby well and sufficiently answered, confessed, traversed and avoided, or denied, is true to the knowledge or belief of this defendant, all which matters and things  
 30 this defendant is ready and willing to aver, maintain and prove, as this Honorable Court shall direct, and humbly prays to be hence dismissed with her reasonable acts and charges in this behalf most wrongfully sustained.

CHARLES H. VOORHIS,

*Solicitor for and of Counsel with Mary E. Trowbridge.*

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

Mary E. Trowbridge, the above named defendant, being duly sworn on her oath saith that the matters and things set forth in the above answer so far as relate to her own acts, are true, and so far as relate to the acts of others, she believes them to be true.

Sworn and subscribed this }  
 7th day of October, A. D., } MARY E. TROWBRIDGE.  
 1871, before me.

10

GARRET ACKERSON, Jr.,

*M. C. C. N. J.*

A true copy, H. S. LITTLE, Clerk

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STATE OF NEW YORK.

Be it remembered, that, on this 15th (fifteenth) day of December, in the year 1871, at the house of Charles G. Kellogg, in the City of Brooklyn, County of Kings, and state aforesaid, being the time and place appointed in the annexed Notice, for taking the examination of the witness named in said notice, I, James W. Cole, the Commissioner therein named, proceeded to examine the witness aforesaid, upon the interrogatories hereinafter written, and as directed in the Notice or Commission to me addressed. Said examination was taken after the witness had been duly sworn :

Int. 1st. What is your name, age, residence, and occupation ?

Ans. My name is Charles G. Kellogg, Jr. ; my age is 27 years ; reside in Brooklyn, N. Y., not now in any business.

Int. 2d. Do you know the plaintiffs and defendants in this action ?

30

Ans. I know them all.

Int. 3d. Did you know the late Joseph A. Trowbridge ?

Ans. I did.

Int. 4th. Did you know the firm of Trowbridge & Shaler?

Ans. I did.

Int. 5th. Who composed that firm?

Ans. The plaintiffs in this suit and Joseph A. Trowbridge.

Int. 6th. Were you in the employ of Trowbridge & Shaler; if yes, state in what capacity, and how long?

Ans. I was in their employ as book-keeper, from the organization of the firm until the death of Mr. Trowbridge, and 10 remained with the surviving partners until 1st January, 1871.

Int. 7th. State, if you know, the amount of capital furnished by each member of the firm of Trowbridge & Shaler?

Ans. Mr. Shaler furnished fifty thousand dollars, the two Mr. ——— furnished thirty-seven thousand, five hundred dollars each, and Mr. Trowbridge furnished no cash capital.

Int. 8th. What were the duties of Mr. Trowbridge, as a member of the firm?

20 Ans. It was attending to the financial business of the firm, and in buying and selling goods in New York, in the business in which the house was engaged, that of trade in hides and leather.

Int. 9th. What charge of the books did Mr. Trowbridge have, if any?

Ans. He had a general oversight of the books, and generally kept the cash account, and more particularly so the latter part of his life.

Int. 10th. What part of the business of the firm was ta-  
30 ken by the two Messrs. K.?

Ans. No part; they were special partners.

Int. 11th. What part did Mr. Shaler take?

Ans. Buying and selling goods outside, and attending to the tanning department.

Int. 12th. Do you know of balance sheets being made up, from time to time; if yea, state who made them up?

Ans. There were balance sheets made up annually; they were made up by me, under the direction of Mr. Trowbridge.

Int. 13th. Please look at the paper now handed to you, and state what it is?

Ans. It is a copy of the yearly balances of the firm of Trowbridge & Shaler, taken from the books of the firm; I made this copy. [The paper is marked by the Commissioner Exhibit A, J. W. H., and hereto attached.] It is a correct copy from the books, in all particulars. As to the 10 balance sheet of 1870, it was not made up under Mr. Trowbridge's directions, but after his death.

Int. 14th. What, if any, entries were made in the balance sheets, prior to 1870, what you did not, or do not understand?

Ans. In the balance sheet for 1869, relative to the business of 1868, there is an excess of profits shown, amounting to \$4,739.61 more than is warranted by the books of the firm; how this amount was made up by Mr. Trowbridge, I do not understand. This apparent error, was, after the 20 death of Mr. Trowbridge, charged back, on the following year.

Int. 15th. What was Mr. Trowbridge's custom, as to the individual account of the various members of the firm?

Ans. He opened accounts with each member of the firm.

Int. 16th. How was Mr. Trowbridge's individual account kept in the books of the firm?

Ans. A part of the money, drawn by Mr. Trowbridge, was posted regularly in his account; he had what he called a borrowed and loan account, between himself and the firm, 30 which he kept, or pretended to keep himself, and the items of this borrowed and loan account were not posted into any books of the firm, except as to certain items; those items were posted in a book of the firm, called the borrowed and loan book; the items of this borrowed and loan account which do not appear in the borrowed and loan book, and

shown by the checks in possession of the firm drawn by Mr. Trowbridge, and by the entries upon the stump checks of the firm made by Mr. Trowbridge himself.

Int. 17th. Look at paper now shown to you, and state what it is?

Ans. It is a copy of the ledger account of Joseph A. Trowbridge, or rather of the yearly balances, as they appear in his account in the ledger of Trowbridge and Shaler; as the account was made up and balanced from year to year in  
 10 the lifetime of Mr. Trowbridge and under his direction except as to the balance made up on Jan. 1st, 1870, after his death. [Upon this paper also appears a summary of checks drawn by Mr. Trowbridge for his own account during each year of the existence of the firm, which checks were not charged in any ledger account. [Commissioner marks this  
 paper Exhibit B, J. W. H.] This Exhibit B is in my hand writing, and is a correct transcript from the ledger account. And the summary of checks not charged was made by me, after a careful examination of each check, and of the entries  
 20 upon each stump corresponding with such checks.

Int. 18. What was the custom in the course of the business of the firm in respect to payments made by check or otherwise, for account of the firm?

Ans. Such payments were invariably entered in the day book of the firm in such a way as to explain each transaction.

Int. 19. Were these checks which you have alluded to as not charged, entered in any way upon the day book or upon any other book of the firm, except as you have stated.

30 Ans. They were not entered in any day book or cash book of the firm.

Int. 20. In making up the balance sheet of the firm, what account was made of the checks which you have testified were not charged?

Ans. They were ignored entirely; no account was made of them in any way.

Int. 21. Do you remember any interview in March, 1866, with Mr. Trowbridge, in respect to his borrowed and loan account, as it appeared in the borrowed and loan book. If so, state what took place.

Ans. About March 21, 1866, Mr. Trowbridge and I went over his borrowed and loan account together, as it then appeared to be a balance against him of about twenty thousand dollars. He then directed me to pass to his credit on that account, \$20,000. This \$20,000 was a loan for that amount from the Park Bank, New York, to the firm of Trow-<sup>10</sup>bridge & Shaler; which loan the firm of Trowbridge & Shaler subsequently paid. Mr. Trowbridge did not pay it or any part of it. I passed this amount to his credit, as he directed me to do.

Int. 22. What, if any other interviews, did you have with Mr. Trowbridge in relation to his borrowed and loan account.

Ans. On May 4, 1866, he and I went over his borrowed and loan account again, and there then appeared on the borrowed and loan book and check book of the firm, a balance <sup>20</sup>of about ten thousand dollars against him. Mr. Trowbridge then directed me to pass the amount of \$10,000 to his credit, which I did. This was represented by a deposit on that day at Park Bank of \$10,000, which was loaned to the firm, and what was subsequently paid by the firm and not by Mr. Trowbridge. From that time I never went over his borrowed and loan account with him, nor does it appear that he ever did, after that time, attempt to balance that account; nor does he appear to have credited himself with any other items in that account.

30

Int. 23. If you know, what was the aggregate amount due by Mr. Trowbridge at the time of his decease, as appears by the books of the firm.

Ans. One hundred and eighteen thousand seven hundred and sixty-eight [118,768] 84-100 dollars at the time of his death, with the interest account to be adjusted.

Int. 24. Was Mr. Trowbridge, at any time during his partnership connexion, a creditor of the firm.

Ans. He never was a creditor; he was always in debt to the firm.

Int. 25. Do you remember any particular conversation between the other members of the firm and Mr. Trowbridge relative to his individual account. If yes, state when and where the conversation took place, who was present, and what was the general tenor of the conversation.

10 Ans. At an annual meeting either in January, '68 or '69, at the office of the firm, all the parties in the firm were present; I was also present; they had been examining the balance sheet, and Mr. John K ——— then spoke to Mr. Trowbridge, and reminded him that he had drawn more money than he was authorized to do by the articles of co-partnership. Mr. Trowbridge said that business had been bad, but that if anything should happen to him the firm was abundantly secured by policies on his life; the overdraft referred to, is as it appears by Trowbridge's ledger account.

20 Int. 26. Look at the paper now shown to you, and state whether you subscribed your name thereto as a witness.

Ans. I did; I saw each signer subscribe his name, and, at their request, I became a subscribing witness. [Commissioner marks this paper Exhibit C, J. W. H.]

At 7½, P. M., adjourned until Tuesday, 19th inst., on account of the illness of deponent.

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TUESDAY, Dec. 19.

Deponent not well enough to bear the fatigue of sitting up, adjourned until December 20.

WEDNESDAY, Dec. 20.

Pursuant to adjournment, examination of deponent continued.

Int. 27. Please look at the book now shown you, and state what it is?

Ans. It is the first Park Bank stump check book of Trowbridge & Shaler, commencing in January, 1865, and ending March 29, 1865; the currency checks were taken from the first part of this book, and the gold checks were from the latter part of this book. 10

Int. 28. Please produce the other check books of Trowbridge & Shaler on the Park Bank?

Ans. The *next* check book on the Park Bank is the one I now produce; commencing March 26, 1865, and ending April 8, 1867; this includes a gold and a currency account; the *third* check book of said firm on Park Bank, commences 8th April, 1867, and closes June 23d, 1868; this book includes a gold account and a currency account; the gold account in this book was closed on March 4, 1870; it was the currency account which closed June 23d, 1868. 20

The book I now produce is the fourth stump check book of Trowbridge & Shaler, on the Park Bank; it commenced on June 24, 1868, and closed on December 6, 1869. These are all the check books on the Park Bank which were kept by firm of Trowbridge & Shaler, from its organization until December 6, 1869. [These books are marked by the Commission, Exhibit 1, 2, 3, 4, respectively of this date.]

Int. 29. Now you will please produce the stump check books of Trowbridge & Shaler, on the Importer's and Trader's Bank? 30

Ans. I now produce the first check book of said firm on that bank, which commenced on December 27, 1866, and closed on April 5, 1867.

I now produce the second check book of said firm, on the Importers's and Trader's Bank, which commenced April 8th, 1867, and closed June 3d, 1869.

I now produce the *third* check book of said firm, on the Importer's and Trader's Bank, which commenced June 21st, 1869, and closed December 20th, 1869.

These three are all the check books which were kept by Trowbridge & Shaler, on the Importer's and Trader's Bank.  
 10 [These books, now produced, are marked by the commissioner, Exhibits 5, 6, 7, respectively on this date.]

Int. 30. If Trowbridge & Shaler kept any other bank account, please state in what bank or banks, and produce the stump check books, if you have them?

Ans. The only other bank account kept by them, was with the First National Bank, of New York; I produce their only stump check book on that bank.

[The book now produced is marked by the Commissioner, Exhibit 8.]

20 Int. 31. Please state what these papers are, which are now handed to you?

Ans. They are the checks which were drawn by Mr. Trowbridge which do not appear anywhere in the books of Trowbridge and Shaler except upon the stump checks and in some instances no memorandum was made upon the stump checks. No one of them was made in payment of any liability of the firm of Trowbridge & Shaler.

The checks now produced are handed to the Commissioner and marked.

30 Int. 32. What do the books of Trowbridge & Shaler show, subsequently to January 1, 1870, the date of the last balance sheet, in respect to profit and loss?

Ans. They show a loss; when I left their employ their assets had been about all converted into money and their liabilities had nearly all been paid.

Int. 33. Look at the account attached to the bill in this suit, verified by Mr. Shaler, May 11th, 1870, before a Master in Chancery and state who made up that account; state what it is, and what you know as to its correctness.

Ans. I made up this account; it is a full and correct statement of Mr. Trowbridge's account with the firm of Trowbridge and Shaler.

Sworn before me, Decem- } CHAS. H. KELLOGG, JR.  
ber 20th, 1871.

10

JAMES W. HALE,  
*Commissioner.*

STATE OF NEW YORK }  
COUNTY OF NEW YORK, } ss.

I, James W. Hale, the Commissioner named in the annexed notice do hereby certify and return to the Honorable Court, that I have duly executed the said commission in manner and form as is therein and thereby commanded; 20 and that the execution thereof will fully appear by the schedule to the said commission and the interrogatories and answers hereto annexed.

And I further certify that it being impossible to attach to these papers, the check books testified to in the examination, I have therefore stamped each book with my notarial seal, and afterwards secured the eight books together in one package, and sealed the package with my private seal, "J. W. H." [so that they can be precisely identified as the same check books produced by the deponent.

30

I also certify that being unable to attach the checks produced by deponent in response to Int. 31, I have numbered each of said checks from 1 to 327 inclusive; said numbers being written by me on the right hand end of each

check, and under each number I have made my initials, "J. W. H."

Given under my hand and official seal. December 29, 1871. }

JAMES W. HALE,

[L. s.]

*Com'r. for New Jersey,*  
In New York, 69 Wall St.

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IN CHANCERY OF NEW JERSEY.

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*Between* BRAINARD SHALER and others

*Complainants,*

*And*

MARY E. TROWBRIDGE and others,

*Defendants.*

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*On Bill, etc.*

Be it remembered that on this 12th day of February, A. D., 1872, at the office of Brainerd & Rice, No. 41 Wall street, in the city, county and state of New York, being the time and place appointed in the notice hereunto annexed, for  
 20 taking the examination of the witnesses named in said Notice, I, James W. Hale, the Commissioner therein named, proceeded to examine the witnesses aforesaid, upon the interrogatories propounded by Edwin T. Rice, Esq., of counsel for plaintiffs, and took down in writing, in my own hand, all such interrogatories and the several answers thereto.

The examination of each witness was signed by him, and also by me.

"Due and legal service of the within notice is hereby acknowledged, Jan. 30, 1872. [Signed] Chas. H. Voorhis," for defendants.

Mr. Voorhis appeared on behalf of the defendants.

John H. Bewley, one of said witnesses appearing before me, and having been by me duly sworn, according to law, deposes and says as follows:

By Mr. Rice :

10

Int. 1. What is your name, age, and occupation? To this he answers.

Ans. My name is John H. Bewley; my age is 46 years; am Secretary of the Universal Life Insurance Co. Reside in Richmond county, New York.

Int. 2. How long have you been connected with that Company?

Ans. Since the formation of the Company in 1865.

Int. 3. Do you know the parties to this action?

Ans. I am not acquainted with any of them.

20

Int. 4. Did your company issue a policy of insurance on the life of Joseph A. Trowbridge, of Hackensack, New Jersey?

Ans. We did.

Int. 5. What was the date of that policy?

Ans. May 21st, 1866, for \$10,000 [ten thousand dollars.]

Int. 6. In whose favor was the policy made?

Ans. In his own favor.

Int. 7. Did your company issue more than one policy on Trowbridge's life?

30

Ans. No sir.

Int. 8. If that policy was issued through an agent of your company, state who that agent was.

Ans. It was issued through an agent, Lewis M. Carnes of New York.

Int. 9. Can you state if the premiums were received through him; if so, state what ones were so received.

Ans. some of them were; but I cannot say which ones.

Int. 10. How were the premiums payable, and what was the amount.

Ans. Payable half-yearly, 21st May and 21st Nov., each semi-annual premium being \$201.70. [Two hundred and 10 one, 70-100 dollars.]

Int. 11. Look at the checks now shown you, being Exhibits 12, J. W. H. and 38 J. W. H., and state whether you have seen them before.

Ans. I have.

Int. 12. Whose endorsement is that upon them.

Ans. It is mine, as Secretary of the Company.

Int. 13. Look at the check now shown you, dated Nov. 21st, 1866, signed Trowbridge & Shaler, on National Park Bank, and state if it has the endorsement of your company 20 upon it.

Ans. It was endorsed by John Wadsworth, then President of the company, as President. Our Company received the benefit of these three checks.

[Check marked *on back* A., J. W. H., Feb. 12, '72.]

TROWBRIDGE & SHALER.

[STAMP.]

NEW YORK, Nov. 21, 1866.

THE NATIONAL PARK BANK.

Pay to the order of Universal Life Ins. Co., two hundred and one 70-100 dollars.

\$201.70-100.

TROWBRIDGE & SHALER.

30 Endorsed "dep'd in Central National Bank, John Wadsworth, P's."

Int. 14. For what purpose were those checks paid to your company?

Ans. For premiums due Nov. 21, 1866, May 21, 1867, and Nov. 21, 1867, on the policy of Joseph A. Trowbridge.

Int. 15. Can you state who paid the premium on the policy when issued?

Ans. I cannot.

Int. 16. State, if you can, how or by whom the premiums were paid after Nov. 21, '67.

Ans. May 21, 1868, was paid by Lewis M. Carnes; Nov. 10 21, 1868, also paid by Lewis M. Carnes; May 21, 1869, I don't know; Nov. 21, 1869, by Lewis M. Carnes. We did not receive the last premium until after the death of Mr. Trowbridge. It was paid, however, in due time, to our agent, Mr. Carnes.

Int. 17. If this policy on the life of Mr. Trowbridge [numbering it] has been paid, please state when, to whom, and how much.

Ans. The number of policy is 1278. It was paid on 11th of April, 1870, to Speers Cumming, administrator. The 20 amount paid was ten thousand dollars [\$10,000].

Int. 18. Please state what papers and vouchers you have with you, from which you have given your testimony.

Ans. The original policy issued by our company, and the receipts for premiums which are attached to it.

Int. 19. Will you allow those papers to be taken from you, for use in this trial?

Ans. No, sir; they are vouchers to the company, and by our rules must be kept on file at our office; they are, however, always open for the inspection of either party. 30

Sworn before me,

JNO. H. BEWLEY.

JAMES W. HALE,

*Commissioner.*

Adjourned by consent of counsel to 14th inst., at 3 P. M.

WEDNESDAY, Feb. 14.

Met in pursuance of adjournment. Mr. Rice, of counsel for plaintiffs, conducted the examination, Mr. Voorhis present.

LEWIS M. CARNES, one of said witnesses appearing before me and having been by me duly sworn, according to law, deposes and says as follows :

Int. 1. What is your age, occupation and business ?

To the first interrogatory he says :

10 Ans. My name is Lewis M. Carnes ; my age is 35 years ; am a Life Insurance agent, doing business in and residing in the city of New York.

Int. 2. Do you know the parties in this suit ?

Ans. I know Mr. Shaler and Speers Cumming slightly ; know no others, to the best of my recollection.

Int. 3. Were you agent of the Universal Life Ins. Co. ; if so, when ?

Ans. I was agent of that company from about April, 1866, till Dec., 1866.

20 Int. 4. Did you know the late Joseph A. Trowbridge ?

Ans. I did.

Int. 5. State what you did, if anything, towards or in regard to procuring a life policy in the Universal Life Ins. Co. for the late Joseph A. Trowbridge.

Ans. I, as agent for that company, procured a policy on his life, for ten thousand dollars ; I also procured an accident policy for him in the Travellers' Ins. Co. at Hartford, for ten thousand dollars, renewable every year.

Int. 6. Will you state, to the best of your recollection, 30 the date of the policy issued by the Universal Life Ins. Co. ?

Ans. To the best of my recollection, it was May 21st, 1866.

Int. 7. Did you afterwards receive the premiums due upon that policy ; if so, state, to the best of your recollection, what premiums you received ?

Ans. I received some of them from Mr. Trowbridge or

his cashier; the premiums I received were those due in May and November, 1868, and in May and November, 1869.

Int. 8. Look at the checks now shown you, to wit, Exhibits 100, 186, 256, and 322, and state what they are, generally, and whether they have your endorsement?

Ans. They are checks, three of them on the Importers' & Traders' National Bank, and one on the Park Bank; three of them are for \$201.70 each, and one for \$251.70; they were all endorsed by me.

Int. 9. State, if you please, for what you received those 10 checks?

Ans. Three of them for premiums on his policy in the Universal, \$201.70 each; and one for \$251.70, being for amount of premium due to Universal, and \$50.00 for premium on policy in Accident Ins. Co.

Int. 10. Look at Exhibit 99, now shown you, and state what it is, and if it has your endorsement?

Ans. It is a check on the Importers' & Traders National Bank for \$50, May 19th, 1868; it has my endorsement.

Int. 11. For what did you receive that check? 20

Ans. To pay the premium on Mr. Trowbridge's accident policy in the Travelers'.

Int. 12. State whether or not you took out any other policies on Mr. Trowbridge's life, or received premiums on any other life policy?

Ans. Not to my recollection.

Int. 13. State if you had any other business transactions with Mr. Trowbridge up to the time of his death, from May, 1866.

Ans. None, that I recollect. 30

No cross-examination by Mr. Voorhis.

Sworn before me, {  
Feb. 14, 1872.

L. M. CARNES.

JAMES W. HALE,  
*Commissioner.*

STATE OF NEW YORK, }  
 COUNTY OF NEW YORK. } ss.

I, James W. Hale, the Commissioner named in the annexed Notice, do hereby certify and return to the Honorable Court, that I have duly executed the said Commission in manner and form, as is therein and thereby commanded; and that the execution thereof will fully appear by the Schedule to the said Commission, and the interrogatories and answers hereto annexed.

10 And I further certify, that, with the exception of the single check for \$201.70, Nov. 21, 1866, which is attached to this Commission, all the other checks referred to and identified in the depositions hereto annexed, may be found in the package of checks named in my certificate of Kellogg's testimony, as numbered from 1 to 327 inclusive. See my certificate, dated Dec. 29, 1871.

In testimony whereof I have here- }  
 unto set my hand and affixed my }  
 official seal, February 15, 1872. }

20 [L. s.]

JAMES W. HALE,  
 Commissioner for New Jersey,

*In New York, 69 Wall street.*

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Examination of witnesses, &c., in a cause depending in the Court of Chancery of the State of New Jersey, wherein Brainard Shaler, John Kiersted and Wynkoop Kiersted are complainants and Mary Eliza Trowbridge, Munn Trowbridge and Speers Cumming are defendants, taken at my office, in the city of Paterson, on the twenty-sixth day of September in the year of our Lord, one thousand eight hundred and  
 30 seventy-two, before Isaac Van Wagoner, one of the Masters and Examiners of said Court, in the presence of John W.

Griggs, Esq., Solicitor in Chancery, on the part of the complainant, no one appearing on the part of the defendants, or either of them.

A notice dated September 19th, 1872, signed by S. Tuttle, Solicitor, and of counsel with complainants, directed to Charles H. Voorhis, Esq., Solicitor of defendants, is offered in evidence on the part of the complainants, and is marked Exhibit S, on their part.

Josiah T. Brown, of Ridgefield township, in the county of Bergen, and State of New Jersey, a witness produced on the 10 part of the complainants, being duly sworn, according to law, on his oath deposeth and saith.

At the request of the Solicitor, appearing for the complainants and hearing his statement as to the subject matter of the evidence, I certify that in my opinion, it is necessary for the correct understanding of the evidence, to take down both question and answer.

ISAAC VAN WAGONER,  
*Master and Examiner in Chancery.*

Q. 1. What is your age, where do you reside, and what is 20 your business?

A. I am forty-seven years of age; I reside at Teaneck, Bergen County, New Jersey; my business is Life Insurance.

Q. 2. How long have you been in the Life Insurance business?

A. About fifteen years.

Q. 3. In what capacity?

A. As an Agent.

Q. 4. For what companies?

A. I am an agent of the Mutual Life, of New York; I 30 sometimes procure insurances in other companies; Life Companies, I mean.

Q. 5. Did you know Joseph A. Trowbridge in his life time? if so, for how long did you know him?

A. I did; since May, 1865; I may have known him previously.

Q. 6. Did you, as agent, procure any insurance policies on the life of Joseph A. Trowbridge; if so, state how many; in what companies; for what amounts respectively, and when the same were issued?

A. Yes; three policies; one in the Mutual Life, of New York, for twenty thousand dollars, one in the Widows' and Orphans', of New York, for ten thousand dollars, and one in the Equitable Life Assurance Society, of New York for ten thousand dollars; I think they were issued in the year 1866.

Q. 7. To whom were these policies payable?

A. I do not remember.

Q. 8. Will you state your impression as to whom they were payable to?

A. His wife; I don't remember her name.

Q. 9. To whom were the premiums on those policies paid?

20 A. They were paid to the companies.

Q. 10. The witness shown a paper writing, purporting to be a check, dated New York, May 1st, 1866, made by Trowbridge & Shaler, on the National Park Bank, payable to the order of Josiah T. Brown, Agent, for \$531.30-100, is asked: was that paper ever in your possession before?

A. Yes sir.

Q. 11. From whom did you obtain it?

A. I don't remember whether it came from him, or his firm, or his clerk, or some one else.

30 Q. 12. What was it for?

A. For premiums on policies previously mentioned.

Q. 13. Did you obtain any money on that check, and if so, how much?

A. I deposited the check in regular course of business; I don't know how to answer the question.

Q. 14. Did you get credit for the amount of that check from your bank or banker?

A. I did.

Q. 15. Was the amount received on that check applied in payment of the premium on the above mentioned life policies?

A. Yes.

Q. 16. The witness shown seven paper writings purporting to be checks made by Trowbridge and Shaler, of various dates; which said paper writings are offered in evidence 10 and marked respectively exhibits S. 1, S. 2, S. 3, S. 4, S. 5, S. 6 and S. 7, on the part of the complainants. Did you ever have those checks in your possession before?

A. Yes.

Q. 17. Whose handwriting is the signature to those checks?

A. I think Joseph A. Trowbridge's.

Q. 18. Whose is the signature to the check made May 1st, 1866, heretofore shown you, signed Trowbridge and Shaler?

A. I think it is the signature of Joseph A. Trowbridge.

Q. 19. Are you acquainted with his hand writing? 20

A. Not well acquainted with it.

Q. 20. Have you seen him write?

A. I have.

Q. 21. For what were the seven checks last shown you given?

A. For premiums upon the above mentioned policies.

Q. 22. Did you ever obtain the money for the amount of those checks or credit for the same on deposit; state which?

A. Credit for the same on deposit.

Q. 23. Do you know whether the original policies in the 30 aforesaid companies were ever surrendered by Trowbridge and new policies issued therefor?

A. I do not now remember.

Q. 24. By whom would transactions of that character have been carried out on the part of the several companies, if any such had been?

A. I should answer that question this way: The change may have been made with Trowbridge directly, or through an agent.

Q. 25. Were you in personal communication with Trowbridge during the time of the running of these policies; if so, to what extent?

A. I rarely saw him excepting at those periods when those premiums were due.

Q. 26. Did he ever converse with or consult you about a surrender and new issues of his life policies?

A. Not that I now remember.

Q. 27. Have you any papers or memoranda in your possession, to which you have access, which will show anything concerning the above policies; either as to the original issue or as to the payment of premiums thereon, or as to any surrender or new issue of the same?

A. I have a register of their original issue, memorandums of the premiums received; but am not aware of any entry that would show a change of interests in the policies.

20 Q. 28. Have you looked over your register and memoranda recently with reference to these particular matters?

A. I have not.

Q. 29. Do you know Mary E. Trowbridge, the wife of the said Joseph A. Trowbridge?

A. I have met her.

Q. 30. Are you acquainted with her, and if so, how long have you been acquainted with her?

A. My acquaintance is very slight with her.

30 Q. 31. Have you any knowledge of the payment of these policies; if so, what?

A. I know that the claims were paid by checks to the order of Mrs. Trowbridge.

Q. 32. Were any other payments made to you by Joseph

A. Trowbridge upon the aforesaid policies than those shown by the checks heretofore shown to you?

A. I do not remember any other payments.

The paper writing, purporting to be a check of Trowbridge & Shaler, dated May 1st, 1866, is offered in evidence on the part of the complainant, and is marked Exhibit S, 8.

The further examination of witnesses is adjourned to Friday, October 4th, 1872.

FRIDAY, October 4th, 1872.

In pursuance of adjournment, the examination of witnesses in foregoing entitled cause was proceeded with in the presence of John W. Griggs, Esq., Solicitor, etc., and Charles H. Voorhis, Esq., Solicitor for and of counsel with 10 defendants.

Josiah T. Brown, recalled.

Q. 33. Do you now recollect as to the original issue of the policies of life insurance procured by you for Mr. Trowbridge, as to whom they were payable; please state fully your knowledge of this matter?

A. They were originally issued in favor of himself; subsequently upon the application of his wife they were changed to her favor.

Q. 34. How was this done?

20

A. By an application in the name of his wife to the companies.

Q. 35. Were the original policies given up to the several companies?

A. They were.

Q. 36. When was this transaction?

A. In April, 1868.

Sworn to, September 26th, 1872, }  
and subscribed before me Oc- } JOSIAH T. BROWN.

30

ISAAC VAN WAGONER,

*Master and Examiner in Chancery of New Jersey.*

SEAMAN FIELD, a witness on the part of the complainants, of the township of New Barbadoes, in the county of Bergen and State of New Jersey, being duly sworn according to law, on his oath deposeth and saith :

I am a merchant ; I am the husband of Maggie C. Field, of Hackensack ; I knew Joseph A. Trowbridge in his life time ; I know of a sale of land in Hackensack to Joseph A. Trowbridge about the 25th of May, 1868 ; the lot, I think, 50 feet fronting on Park street, and running back parallel 10 lines about 155 feet ; my wife sold this property to Trowbridge ; I had charge of the sale and did the business : the consideration of the sale was \$1,200.

Witness shown a paper writing purporting to be a check signed by Trowbridge & Shaler, dated May 29th, 1868, for \$1,200, on the Importers' and Traders, Bank, New York, payable to the order of Mrs. Maggie C. Field, and says : I can't swear to the signature of that check ; the check was given in payment of that lot ; I deposited that check in my bank account ; I received credit for that amount ; the check 20 was never returned to me unpaid ; Mr. Trowbridge never purchased any other land of my wife.

Said paper writing is offered in evidence, and is marked Exhibit S, 9, on the part of the complainants.

Sworn to and subscribed be- }  
for me, this 4th day of } SEAMAN FIELD.  
October, 1872,

ISAAC VAN WAGONER,

*Master and Examiner in Chancery of New Jersey.*

30 JOHN H. T. BANTA, of the township of New Barbadoes, in

the county of Bergen and State of New Jersey, a witness produced on the part of the complainants, being duly sworn according to law on his oath deposes and saith :

I reside at Hackensack; son of Tunis Banta, deceased; I know of a sale of property by my father in his life time to Mrs. Trowbridge; this property was on Union street in Hackensack; the consideration of the sale was \$1,800, it was paid by \$800—I think in check, and the balance in bond and mortgage on the lot.

Witness shown a paper writing purporting to be a check, 10 dated May 11th, 1868, signed by Trowbridge and Shaler, on the Importers' and Traders' National Bank of New York, payable to the order of Mr. Tunis Banta for \$800. I believe the signature thereto is of Mr. Trowbridge; that check was given in part payment for the Union street property; said paper writing is offered in evidence on the part of the complainants, and is marked Exhibit S. 10, on their part.

Witness is shown three paper writings purporting to be checks dated respectively as follows to wit: one January 26, 1869, on the Importers' and Traders' National Bank, for 20 \$256 94-100; one on same bank dated May 1st, 1869, for \$57 81-100, and one on the National Park Bank, dated November 5th, 1860, for \$498 75-100, all signed by Trowbridge and Shaler and payable to the order of J. H. T. Banta, and says: Those checks were drawn by Trowbridge as near as I can judge from his hand writing; the one for \$498 75-100 and the one for \$256 94-100 were given for store accounts from my store; the one for \$57 81-100 I suppose was given for some small store account; these were given for the individual store accounts of Mr. Trowbridge; I received pay for 30 those checks.

Said three checks are offered in evidence on the part of

the complainants, and are marked respectively S. 11, S. 12, and S. 13 on their part.

Sworn to and subscribed before me this 4th day of } JOHN H. T. BANTA.  
October, A. D., 1872.

ISAAC VAN WAGONER,

*Master and Examiner in Chancery, New Jersey.*

PETER A. H. VOORHIS, a witness produced on the part of the complainants, a resident of the Township of New Barbadoes, in the County of Bergen, and State of New Jersey, being duly sworn according to law on his oath deposeseth and saith:

I live in Hackensack; I am a builder; I am a member of the firm of Voorhis & Brother; I knew Joseph A. Trowbridge in his lifetime.

Witness shown four paper writings purporting to be checks signed by Trowbridge & Shaler, one dated December 10th, 1867, on the National Park Bank, for \$302.22, payable to the order of P. A. Voorhis; one dated August 3d, 1868, for \$1235.39, on the same bank, payable to the order of P. A. H. Voorhis & Brother; one dated March 24th, 1869, on The Importers' and Traders' National Bank, for \$472.33 payable to the order of P. A. H. Voorhis & Brother, and one on same bank dated August 5th, 1869, for \$141.88, payable to the same order, and says: Those checks were given to me; the signatures to those checks I should think to be Mr. Trowbridge's; I received those checks from Mr. Trowbridge; they were given for labor and materials furnished for certain work done; I can't tell you on what; I guess the whole amount is for repairs; I can't quite say whether on

his property or not; upon property outside of the village of Hackensack and upon some in Hackensack; the work done for the three checks given to P. A. H. Voorhis & Brother was on property in Hackensack; upon the property where he lived; the one check to P. A. H. Voorhis was given for work and materials on property; where situated I can't say; they were all given for work that he ordered to have done; we received value for those checks; the property in Hackensack on which we did this work was on Union street: I don't know who owned it at the time; the 10 work was remodeling some of the internal arrangements of the house; I supposed the property belonged to Mr. Trowbridge at the time I did the work; I so understood.

The four checks are offered in evidence on the part of the complainants, and are respectively marked Exhibits S. 14, S. 15, S. 16 and S. 17.

Sworn to and subscribed before } P. A. H. VOORHIS.  
me, this 4th day of Oct., 1872.

ISAAC VAN WAGONER,

*Master and Examiner in Chancery New Jersey.* 20

The examination of witnesses in the above entitled cause is adjourned by consent of Counsel to January 17th, 1873.

JANUARY 17th, 1873.

The examination of witnesses in above entitled cause is continued in presence of the respective counsel.

GARRET ACKERSON, Jr., a witness produced on the part of

the complainants, being duly sworn according to law on his oath deposeth and saith :

I am a lawyer residing in Hackensack ; I knew Joseph A. Trowbridge in his lifetime ; he lived at the time I knew him last on Union street in Hackensack ; on one or two occasions I had some business transactions with him in his lifetime ; I have seen him write.

Witness shown a paper writing purporting to be a check made by Trowbridge & Shaler, dated May 1, 1869, payable  
 10 to the order of G. Ackerson, Jr., Esq., for \$1,498, and endorsed by G. Ackerson, Jr., says that I believe the signature to the check of Trowbridge & Shaler is in the handwriting of Joseph A. Trowbridge ; this check was given to me ; the check was given for, so far as my recollection goes, that Joseph A. Trowbridge had some transactions with a man by the name of James Ryan, I believe ; he was about to make a loan to Ryan upon mortgage ; Trowbridge came to me and wanted me to examine Ryan's title, draw the bond and mortgage, and when I was satisfied with the title, and bond  
 20 and mortgage was signed, I should pay the money either to Ryan or to such person as he, Trowbridge, and Ryan agreed the money should be paid to ; Mr. Trowbridge then, I think, left the check with me, or sent it to me ; I don't remember which ; after the bond and mortgage had been signed, this check was used for Ryan's benefit, I suppose ; the bond and mortgage given by Ryan was delivered to Joseph A. Trowbridge ; the mortgage was given on property in Hackensack, on Passaic street, I think ; I am not certain ; that mortgage is now being foreclosed by Joseph A. Trow-  
 30 bridge's administrator ; I think the mortgagee in that mortgage was Joseph A. Trowbridge alone ; I do not know how much the mortgage was for ; I don't know that the amount in that check covered the whole amount of that mortgage ; the whole amount of that check went to Ryan on his mortgage, or for his benefit.

A paper writing shown to witness, he says that is the check to which I referred, and is offered in evidence, and marked Exhibit S. 18, on the part of the complainant.

Witness is shown four paper writings, and says that the signatures to each of these checks is in the handwriting of Joseph A. Trowbridge.

The checks are offered in evidence, on the part of the complainants, and respectively marked Exhibits S. 19, S. 20, S. 21, and S. 22. I believe all four of those checks passed through my hands, according to the best of my recollection. 10 I know one did, as it is endorsed by me; these four last-named checks were given for interest on the \$1,500 mortgage on the property of Mrs. Mary E. Trowbridge, on Union street, in Hackensack; which mortgage was held by Gamaliel Rose. This was the property conveyed by Thomas Voorhis and wife to Mrs. Mary E. Trowbridge. I was, at the time the checks were given, the Attorney of Gamaliel Rose, and collected the interest. I notified Mr. Joseph A. Trowbridge when the interest became due, and, I think, all those checks were by him sent to me. 20

Sworn and subscribed before me, this 17th day of January, A. D., 1873. } GARRET S. ACKERSON, JR.

ISAAC VAN WAGONER,

*Master and Examiner in Chancery, New Jersey.*

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The examination of witnesses, in above-entitled cause, is 30 adjourned to February 14th, 1873.

FEBRUARY 14th, 1873.

The examination of witnesses is continued in presence of the respective counsel.

MANNING M. KNAPP, a witness produced on the part of the complainants, being duly sworn, on his oath, deposeth and saith :

I am a counsellor-at-law, residing at Hackensack ; from the time Joseph A. Trowbridge came to Hackensack to reside I knew him ; I cannot say with certainty, as to the 01 time he came here to reside ; it must have been more than ten years ago ; I knew Thomas Voorhis very well in his lifetime ; he died within the last two years, as I think. He (Trowbridge) purchased of Thomas Voorhis, a house and lot in the upper part of Union street, in Hackensack, some time, I think from memorandum, as I look at, in the year 1868. I had professional connection with that sale and transfer, for Mr. Trowbridge ; I acted for him in examining the title, in either drawing or examining the agreements for the purchase, and examining the conveyance 20 to Trowbridge for the land, and in paying over some part (if not the whole) of the purchase money that was at the time of the conveyance, paid ; the purchase money was paid by Mr. Trowbridge in checks, being, as I remember, the checks of Trowbridge & Shaler.

A paper writing, purporting to be a check made by Trowbridge & Shaler, dated New York, March 16, 1868 ; being shown to witness, he says :

This is a check which Mr. Trowbridge handed to me, with which to make the first payment of \$1,000 on the purchase 30 of the property ; my recollection is, that it was delivered to Mr. Richard R. Paulison, who acted as attorney for Thomas Voorhis in this matter on the day that the agreement for sale and purchase was executed ; I see, by endorsement on

the check which is drawn to my order, that I endorsed it to the order of Richard R. Paulison, and it subsequently bears his endorsement in his handwriting. I remember, as an independent fact, that a \$1,000 was the first sum paid that I knew about. I have received from Mr. Trowbridge, in payment of small bills of my own, checks of Trowbridge & Shaler, signed by the same hand, which I supposed, at the time, and have no doubt now, were in the hand of Joseph A. Trowbridge.

Said paper writing is offered in evidence, and is marked 10 Exhibit S 23, — on part of complainants.

Two paper writings, one dated April 30th, 1868, purporting to be signed by Trowbridge & Shaler, and one other dated May 11, 1868, purporting to be signed by Trowbridge & Shaler, being shown to witness, the witness says: these are each checks of Trowbridge & Shaler, signed in the same handwriting as the check first shown me; both drawn to the order of Thomas Voorhis, the one of date April 30th, 1868, for \$4,500; the other of date May 11th, 1868, for \$3,000, each drawn on the Importers' and Traders' Bank, of New York, 20 each bearing the endorsement of Thomas Voorhis; the one of April 30th bearing a second endorsement of Trowbridge & Shaler, made in the same handwriting as the signature to the checks—probably put on these to enable the payee of the check to draw the money from the bank; I see nothing on the checks by which I can certainly identify them as checks that have passed through my hands, but I remember that checks of about those amounts at about the times of their date were delivered by Mr. Trowbridge to Mr. Voorhis, in payment of the consideration for that house and lot; the 30 checks so delivered were handled by me, but my impression is that upon the delivery of each Mr. Trowbridge was present, and I was there overlooking the business.

Q. 37. What is your opinion as to the signature of the last two checks referred to?

A. I may say that I believe them to be the handwriting of Joseph A. Trowbridge, from the fact that I have received checks from his hands, signed in the same handwriting, but I have no distinct recollection of ever having seen him write, although he doubtless signed his name in my presence, to the agreement for the sale of the property, yet I have no recollection of that signature.

Said paper writings dated April 30th, 1868, and May 11th, 1868, are offered in evidence on the part of the complainants, and are respectively marked Exhibits S. 24, and S. 25, on their part.

My impression is that there was from \$6,000 to \$9,000 paid in cash for that property; the amount of cash paid I cannot say; there was a mortgage to be given or on the property to be assumed for \$4,000 or \$5,000; the balance of the consideration money, over and above the mortgage, was to be cash, and, according to my recollection, was paid.

Sworn to, and subscribed before me, this 14th day of }  
20 February, A. D., 1873, } M. M. KNAPP.

ISAAC VAN WAGONER,

*Master and Examiner in Chancery, New Jersey.*

# EXHIBITS.

## Exhibit A, J. W. H.

### YEARLY BALANCE, JANUARY 1st, 1866.

Cash.....	\$20,461 88	B. Shaler, Cap Account.	\$55,282 30
Debts Receivable.....	10,040 50	J. Kiersted, Cap Acct...	37,500 00
W. Kiersted & Co., Con- tract.....	99,756 89	W. Kiersted, Cap. Acct.	37,500 00
B. Shaler, Contract.....	18,307 86	W. Kiersted & Co.....	13,062 58
J. A. Trowbridge.....	1,000 02	John Kiersted.....	4,456 04 10
Mead, North & Co.....	17,690 85	Wynkoop Kiersted.....	4,456 04
Sales, J. H. Christy & Co.	27 17	James Farrell.....	162 31
Stock Account.....	20,219 51	Sales, Mongaup.....	14,325 28
Unclosed Contracts.....	5,218 89	Z. Wheeler.....	58 02
		Bills Payable.....	11,000 00
	<u>\$177,802 57</u>		<u>\$177,802 57</u>

### YEARLY BALANCE, JANUARY 1st, 1867.

Cash.....	\$1,751 25	Debts Payable.....	\$92,886 80 20
Debts Receivable.....	35,611 69	B. Shaler, Cap. Acct....	59,166 38
W. Kiersted & Co., Con- tract.....	103,224 07	J. Kiersted, Cap. Acct.	37,500 00
B. Shaler.....	24,635 98	W. Kiersted, "	37,500 00
*J. A. Trowbridge.....	1,435 07	W. Kiersted & Co .....	7,969 04
Mead, North & Co.....	6,551 29	John Kiersted.....	6,349 39
B. Shaler.....	10,276 10	Wynkoop Kiersted.....	9,007 50
Stock Account.....	149,677 86	James Farrell.....	435 27
Unclosed Contracts.....	10,825 17	Bills Payable.....	21,400 00
Mead, North & Co., Con- tract.....	11,548 14		30
		Sales, Palenville.. .....	2,769 85
		Sales, Walton.....	13,123 74
		Sales, Mongaup.....	67,428 65
	<u>\$355,536 62</u>		<u>\$355,536 62</u>

\*Error.



## YEARLY BALANCE, JANUARY 1st., 1870.

Cash.....	\$104,538 06	Debts Payable.....	\$7,382 15
W. Kiersted & Co., Con- tract.....	82,608 44	B. Shaler, Cap Acct.....	62,181 44
B. Shaler, Contract...	27,126 94	J. Kiersted, Cap. Acct...	37,500 00
Debts Receivable.....	22,803 42	W. Kiersted, Cap. Acct..	37,500 00
J. A. Trowbridge.....	15,612 87	W. Kiersted & Co.....	26,720 92
Mead, North & Co.....	2,966 51	John Kiersted.....	10,397 92
Stock Account.....	3,758 10	Wynkoop Kiersted.....	19,650 39
Mead, North & Co, Contract.....	3,826 80	James Farrell.....	406 45
Bills Receivable.....	102 20	Bills Payable.....	32,034 12
Unclosed Contracts....	8,979 34	Sales, Palenville.....	20,931 91
		Sales, Mead, North & Co.	1,657 28
		Sales, Mongaup.....	12,576 93
		Sales, Walton Act. T. & S.	3,382 99
	<u>\$272,322 50</u>		<u>\$272,322 50</u>

10

**Exhibit B.**

20

## LEDGER ACCOUNT, J. A. TROWBRIDGE.

1865.	Amount Charged.....	\$4,705 25
	Amount Credit.....	<u>3,705 23</u>
January 1st, 1866.	Dr. Amount carried forward.....	\$1,000 02
	Amount charged.....	3,664 14
		<u>\$4,664 16</u>
	Amount credit.....	3,229 09
January 1st, 1867.	Dr. amount carried forward.....	\$1,435 07 30
	Amount charged.....	4,235 26
		<u>\$5,670 33</u>
	Amount credit.....	1,523 88

January 1st, 1868.	Dr. Amount carried forward.....	\$4,146 45
	Amount charged.....	5,084 44
		<u>\$9,180 89</u>
	Amount credit.....	1,675 25
January 1st, 1869.	Dr. Amount carried forward.....	\$7,505 64
	Amount charged .....	7,089 30
		<u>\$14,594 94</u>
10	Loss charged.....	1,017 93
January 1st, 1870.	Dr. Amount carried forward.....	\$15,612 87

## CHECKS NOT CHARGED.

1866, December 31st.....	\$34,150 00
1867, " 31st.....	9,339 30
1868, " 31st.....	40,191 80
1869, " 31st.....	19,474 87
	<u>\$103,155 97</u>

20

**Exhibit, C J. W. H.**

ARTICLES OF AGREEMENT made and entered into this second day of January, in the year one thousand eight hundred and sixty-five, BETWEEN Joseph A. Trowbridge, of Hackensack, in the State of New Jersey, party of the first part, Brainard Shaler, of Saugertees, in the State of New York, party of the second part, John Kiersted, of Saugertees, in the State of New York, party of the third part and Wynkoop Kiersted of Bethel, in said State of New York, party of the fourth part as follows :

30 FIRST.—The said parties above named have agreed to form a limited partnership in business, and by these presents do agree, the said Joseph A. Trowbridge and Brainerd Shaler as general partners, and the said John Kiersted and Wynkoop Kiersted as special partners to form a limited partner-

ship in business, under and by the name of Trowbridge & Shaler.

SECOND.—The general nature of the business shall be the hide and leather business, in all its branches, said business to be conducted in the city of New York.

THIRD.—The said Joseph A. Trowbridge contributes his skill and knowledge of the business; the said Brainerd Shaler is to contribute the sum of fifty thousand dollars in cash to the capital of said business, and the said John Kiersted is to contribute the sum of thirty-seven thousand and five hundred dollars in cash, to the capital of the said business, and the said Wynkoop Kiersted is to contribute the sum of thirty-seven thousand and five hundred dollars in cash, to the capital of the said business.

FOURTH.—The said Joseph A. Trowbridge and Brainerd Shaler agree faithfully to give their services, skill, time and labor to carry on the business with profit, and to promote the interests of the partnership. They are to keep just and true books of account, which shall be always open to the inspection of the parties of the third and fourth part. 20

FIFTH.—All of the partners, both general and special, are to be allowed interest at the rate of seven per cent. per annum on all amounts contributed by them to the capital of the business.

SIXTH.—Neither of the said general partners shall endorse or become surety for any one, either in the firm or his individual name during the continuance of this co-partnership.

SEVENTH.—The books of the said co-partnership are to be settled on the first day of January in each year, when a balance sheet is to be made out by the said general partners, and furnished the said special partners. On those days a division of the profits of the partnership, (if any) is to be made, and credited to the respective accounts in proportion to their respective interests, as hereinafter provided, and un-

less the parties desire to withdraw the same, to remain as additional capital, upon which interest is to be allowed at the rate of seven per cent. per annum.

EIGHTH.—After the payment of all losses, expenses, &c., all gains, profits, and increase that shall come, grow, or arise from or by means of said business, shall be divided between the said partners, as follows: The said Joseph A. Trowbridge shall have one-third thereof; the said Brainerd Shaler shall have one-third thereof, and the remaining one-third shall be divided equally between the special partners, John Kiersted  
10 and Wynkoop Kiersted, who shall each receive the one-sixth part of the partnership profits; and all losses, rents, charges, &c., incident to the said concern, shall be borne and paid by them in the same respective proportions.

NINTH.—The general partners are to draw such amounts as may be necessary, from time to time, for their personal expenses, not exceeding the sum of five thousand dollars each per annum.

TENTH.—The said co-partnership is to commence on the second day of January, in the year one thousand eight hun-  
20 dred and sixty-five, and to the end on the first day of January, in the year one thousand eight hundred and sixty-eight.

ELEVENTH.—In case of the death of either or both of the special partners, the business is to be carried on until the end of the term, for the benefit of their heirs.

In case of the death of either of the general partners, the business shall be liquidated by the other, in connection with the legal representative of the deceased partner. But in case of the decease of both, then the legal representatives of each shall choose one referee, and the special partners or  
30 their legal representative shall each choose one referee and in case the referee so chosen cannot agree upon a party to liquidate said co-partnership, they shall choose a fifth referee and a decision of a majority of them shall be binding, and the partnership liquidated accordingly.

IN WITNESS WHEREOF, the said parties to these presents

have hereunto set their hands and seals the day and year above written.

	JOSEPH A. TROWBRIDGE,	[L. s.]
<i>Witness :</i>	BRAINERD SHALER,	[L. s.]
THOS. D. ROBINSON	JNO. KIERSTED,	[L. s.]
112 Broadway.	WYNKOOP KIERSTED.	[L. s.]

NEW YORK, Jan'y. 7th, 1868.

We hereby agree to renew the within partnership for three years from Jan'y. 1st, 1858.

10

J. A. TROWBRIDGE,	[L. s.]
BRAINERD SHALER,	[L. s.]
JNO. KIERSTED,	[L. s.]
WYNKOOP KIERSTED,	[L. s.]

*Witness :*

CHAS. G. KELLOGG, JR.

**Exhibits on part of Complainants.**

IN CHANCERY OF NEW JERSEY.

---

*Between* BRAINARD SHALER and others

*Complainants,*

*And*

MARY E. TROWBRIDGE and others,

*Defendants.*

---

*On Bill, etc.*

SIR :

Take notice that the depositions of witnesses will be  
 10 taken in this cause on behalf of the complainants on the  
 twenty-sixth day of September instant, at the hour of ten  
 in the forenoon, before Isaac Van Wagoner, Esquire, one of  
 the Masters and Examiners in the Court of Chancery of New  
 Jersey, at his office in the city of Paterson, in the County of  
 Passaic.

Dated September 19th, 1872.

S. TUTTLE,

Sol'r. of and of counsel with complainants.

To Chas. H. Voorhis, Esq., Sol'r of defendants.

20 Due legal service of the within notice is hereby acknowl-  
 edged.

CHAS. H. VOORHIS, Sol.

Sept. 1872.

No. 1., J. W. H.

NEW YORK, Jan'y. 2d, 1867.

THE IMPORTERS' AND TRADERS' NATIONAL BANK,  
OF NEW YORK.

Pay to Bearer two hundred and fifty dollars.

\$250.

TROWBRIDGE &amp; SHALER.

No. 2.

NEW YORK, Jan'y. 3d, 1866.

THE IMPORTERS' AND TRADERS' NATIONAL BANK,  
OF NEW YORK.

Pay to Fitch, Waldo &amp; Barre, or order, sixty-six 50-10

100 dollars.

\$66.50-100.

TROWBRIDGE &amp; SHALER.

Endorsed, "for deposit: Fitch, Waldo &amp; Barre."

No. 3.

NEW YORK, Jan'y. 8th, 1867.

THE IMPORTERS' AND TRADERS' NATIONAL BANK,  
OF NEW YORK.

Pay to the Bearer five hundred dollars.

\$500.

TROWBRIDGE &amp; SHALER.

No. 4.

NEW YORK, Jan'y. 11th, 1867.

THE IMPORTERS' AND TRADERS' NATIONAL BANK,  
OF NEW YORK.

Pay to Harrington & Stone, or order, ninety-nine 13-  
100 dollars.

\$99 13-100.

TROWBRIDGE & SHALER.

Endorsed, "for deposit : Harrington & Stone."

Trowbridge & Shaler.  
10

No. 5.

NEW YORK, March 7, 1867.

THE NATIONAL PARK BANK.

Pay to W. C. Trowbridge or Bearer, two hun-  
dred dollars.

\$200.

TROWBRIDGE & SHALER.

Trowbridge & Shaler.

No. 6.

NEW YORK, March 12th, 1867.

THE NATIONAL PARK BANK.

Pay to the Bearer one hundred and fifty dollars.

\$150.

TROWBRIDGE & SHALER.

No. 7. NEW YORK, April 5th, 1867.

THE IMPORTERS' AND TRADERS' NATIONAL BANK,  
OF NEW YORK.

Pay to National Park Bank or order, twenty-four hundred and twenty 33-100 dollars.

\$2,420 33-100.

TROWBRIDGE & SHALER.

Trowbridge & Shaler.

No. 8. NEW YORK, April 11th, 1867.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Acker, Merrall & Co., thirty 96-100 dollars. 10

\$30 96-100.

Trowbridge & Shaler.

Endorsed, "Acker, Merrall & Co."

Trowbridge & Shaler.

No. 9. New York, April 25, 1867.

THE NATIONAL PARK BANK.

Pay to the order of Josiah T. Brown, Jr., Agent, five hundred and twenty-nine 30-100 dollars.

\$\$529 30-100.

Trowbridge & Shaler.

Endorsed, "For deposit: Josiah T. Brown, Agent.

Trowbridge &amp; Shaler.

No. 10. New York, May 1st, 1867.

IMPORTERS' &amp; TRADERS' NATIONAL BANK.

Pay to the order of Mr. Samuel Munn, one hundred dollars.

\$100.

Trowbridge &amp; Shaler.

Endorsed, "Samuel Munn."

10  
Trowbridge & Shaler.

No. 11. New York, May 18th, 1867.

IMPORTERS' &amp; TRADERS' NATIONAL BANK.

Pay to the order of L. M. Carnes, Esq., fifty dollars.

\$50.

Trowbridge &amp; Shaler,

Endorsed, "L. M. Carnes."

Trowbridge &amp; Shaler.

No. 12. New York, May 21, 1867.

IMPORTERS' &amp; TRADERS' NATIONAL BANK.

Pay to the order of Universal Life Ins. Co., two hundred and one, 70-100 dollars.

\$201.70-100.

Trowbridge &amp; Shaler.

Endorsed, "For deposit: Jno. H. Bewley, Sec'y."

No. 13.                      NEW YORK, June 10th, 1867.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Acker, Merrall & Co., one hundred and thirty-three 10-100 dollars.

\$133.10-100.

TROWBRIDGE & SHALER.

Endorsed, "Acker, Merrall & Co."

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No. 14.                      New York, June 14th, 1867.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of W. C. Trowbridge, two hundred and fifty dollars.                      10

\$250.

Trowbridge & Shaler.

Endorsed, "W. C. Trowbridge, R. P. Terhune."

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No. 15.                      New York, June 18, 1867.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to Cash, one hundred dollars.

\$100.

Trowbridge & Shaler.

Trowbridge &amp; Shaler.

No. 16. New York, July 15, 1867.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of Macy & Co., thirty-one, 60-100  
 dollars.  
 \$31.60-100. Trowbridge & Shaler.

Endorsed, "Macy & Co."

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Trowbridge &amp; Shaler.

10

No. 17. New York, July 15, 1867.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of Acker, Merrall & Co., fifty-six,  
 50-100 dollars.  
 \$56.50-100. Trowbridge & Shaler.

Endorsed, "Acker, Merrall & Co."

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Trowbridge &amp; Shaler.

No. 18. New York, July, 15th, 1867.  
 THE NATIONAL PARK BANK.  
 Pay to the order of Teets & Throckmorton, one  
 hundred and ten dollars.  
 \$110. Trowbridge & Shaler.

Endorsed, "Teets & Throckmorton."

Trowbridge &amp; Shaler.

No. 19. New York, August 10th, 1867.

IMPORTERS' AND TRADERS' NATIONAL BANK,

Pay to the order of D. Gale, fifty-eight 38-100  
dollars.

\$58 38-100.

Trowbridge &amp; Shaler.

Endorsed, Daniel Gale, B. Seaman, Wm. A. Wait, W. S. W."

Trowbridge &amp; Shaler.

No. 20. New York, August 15th, 1867.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Acker, Merrall & Co., ninety-  
eight 50-100 dollars. 10

\$98 50-100 dollars.

Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Co."

Trowbridge &amp; Shaler.

No. 21. New York, Sept. 5th, 1867.

THE NATIONAL PARK BANK.

Pay to the order of Hackensack & N. Y. R. R.  
Co., thirty-eight dollars.

\$38.

Trowbridge &amp; Shaler.

Endorsed, "John H. Zabriskie, Treas. Hackensack & N.  
Y. R. R. Co."

Trowbridge &amp; Shaler.

No. 22. New York, Sept. 6th, 1867.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of Ann Van Orden, one hundred  
 dollars.  
 \$100. Trowbridge & Shaler.

Edorsed, "Ann Van Orden, Anderson & Achenbach."

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10 Trowbridge &amp; Shaler.

No. 23. New York, sept. 11th, 1867.  
 THE NATIONAL PARK BANK.  
 Pay to B. C. Trowbridge, or Bearer, one hundred  
 dollars  
 \$100. Trowbridge & Shaler.

Endorsed, "Trowbridge & Shaler."

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Trowbridge &amp; Shaler.

No. 24. New York, Sept. 14th, 1867.  
 THE NATIONAL PARK BANK.  
 Pay to B. C. Trowbridge, or Bearer. one hundred  
 and fifty dollars.  
 \$150. Trowbridge & Shaler.

Endorsed, "Trowbridge & Shaler."

Trowbridge &amp; Shaler.

No. 25. New York, Sept. 14, 1867.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of John Bogert, Esq., Dep. Coll.,  
two hundred and forty-eight, 50-100 dollars.

\$248 50-100. Trowbridge &amp; Shaler.

Endorsed, "John Bogert, Depty. Col., Abm. H. Berry."

Trowbridge &amp; Shaler.

No. 26. New York, Sept. 18th, 1867.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer, three hundred dollars.

\$300. Trowbridge &amp; Shaler. 10

Trowbridge &amp; Shaler.

No. 27. New York, Sept. 26, 1867.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer, one hundred and twenty-five  
dollars.

\$125. Trowbridge &amp; Shaler.

Endorsed, "James L. Wood."

Trowbridge &amp; Shaler.

No. 28. NEW YORK, October 10th, 1867.  
 IMPORTERS' AND TRADERS' NATIONAL BANK,  
 Pay to the order of Acker, Merrall & Co., one  
 hundred 81-100 dollars.  
 \$100 81-100. TROWBRIDGE & SHALER.

Endorsed, "Acker, Merrall & Co."

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10  
Trowbridge & Shaler.

No. 29. New York, Oct. 17th, 1867.  
 THE NATIONAL PARK BANK.  
 Pay to the order of Benj. C. Bogert, thirty eight  
 dollars.  
 \$38. Trowbridge & Shaler.

Endorsed, "B. C. Bogert, per J. B. Bogert, Attorney."

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Trowbridge &amp; Shaler.

No. 30. New York, Oct. 25th, 1867.  
 IMPORTERS' AND TRADERS' NATIONAL BANK  
 Pay to the order of Josiah T. Brown, Esq., Agt.,  
 five hundred and twenty-nine 30-100 dollars.  
 \$529 30-100. Trowbridge & Shaler.

Endorsed, "For deposit: Josiah T. Brown, Agt."

Trowbridge &amp; Shaler.

No. 31. New York, Nov. 1, 1867.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of J. W. Southack & Son, sixty  
dollars.

\$60. Trowbridge &amp; Shaler.

Endorsed, "J. W. Southack &amp; Son."

Trowbridge &amp; Shaler.

No. 32. New York, Nov. 1st, 1867.

THE NATIONAL PARK BANK.

Pay to the order of Mr. Samuel Munn, one hun-  
dred and fourteen 50-100 dollars. 10

\$114 50-100. Trowbridge &amp; Shaler.

Endorsed, "Samuel Munn."

Trowbridge &amp; Shaler.

No. 33. New York, Nov. 1st, 1867.

THE NATIONAL PARK BANK.

Pay to Cash, fifty dollars.

\$50. Trowbridge &amp; Shaler.

Endorsed, "Van Wagenen &amp; Tuttle."

Trowbridge &amp; Shaler.

No. 34.

New York, Nov. 5, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of James L. Wood, one hundred  
dollars.

\$100.

Trowbridge &amp; Shaler.

Endorsed, "James L. Wood."

10 Trowbridge &amp; Shaler.

No. 35.

New York, Nov. 7th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of Mrs. A. McKay, fifty dollars.

\$50.

Trowbridge &amp; Shaler.

Endorsed, "Ann McKay."

Trowbridge &amp; Shaler.

No. 36.

New York, Nov. 11th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of Acker, Merrall & Co., one hun-  
dred and seventeen 97-100 dollars.

\$117 97-100.

Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Co."

Trowbridge &amp; Shaler.

No. 37. New York, Nov. 19th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of Manhattan Life Ins. Co., forty-seven, 20-100 dollars.

\$47.20-100.

Trowbridge &amp; Shaler.

Endorsed, "S. N. Stebbins, Sec'y."

Trowbridge &amp; Shaler.

No. 38. New York, Nov. 21, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of Universal Life Ins. Co., two hundred and one, 70-100 dollars. 10

\$201.70-100.

Trowbridge &amp; Shaler.

Endorsed, Jno. H. Bewley, Sec'y.

Trowbridge &amp; Shaler.

No. 39. NEW YORK, Nov. 26, 1867.

## THE NATIONAL PARK BANK.

Pay to Bearer one hundred dollars.

\$100.

TROWBRIDGE &amp; SHALER.

Trowbridge &amp; Shaler.

No. 40.

New York, Nov. 30th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of Benj. C. Bogert, fifty-five dol-  
lars.

\$55.

Trowbridge &amp; Shaler.

Endorsed, "B. C. Bogert."

10  
Trowbridge & Shaler.

No. 41.

New York, Dec. 5th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of Stephen Rogers, thirty-three,  
50-100 dollars.

\$33.50-100.

Trowbridge &amp; Shaler.

Endorsed, "Stephen Rogers."

Trowbridge &amp; Shaler

No. 42.

New York, Dec. 10th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of P. A. H. Voorhis, three hun-  
dred and two 22-100 dollars.

\$302.22-100.

Trowbridge &amp; Shaler.

Endorsed, P. A. H. Voorhis, John H. Banta."

Trowbridge &amp; Shaler.

No. 43. New York, Dec. 12th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of Acker, Merrall &amp; Co., eighty-six 60-100 dollars.

\$86 60-100.

Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Co."

Trowbridge &amp; Shaler.

No. 44. New York, Dec. 13th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of Mrs. Ann Van Orden, one hundred dollars.

\$100.

Trowbridge &amp; Shaler.

10

Endorsed, "Ann Van Orden, John H. Banta."

Trowbridge &amp; Shaler.

No. 45. New York, Dec. 14th, 1867.

## THE NATIONAL PARK BANK.

Pay to the Bearer two hundred and fifty dollars.

\$250.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 46.

New York, Dec. 31, 1867.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer five hundred dollars.

\$500.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 47.

New York, Jany. 6th, 1867.

THE NATIONAL PARK BANK.

Pay to the order of Thos. M. Lewis, sixty dollars.

\$60.

Trowbridge &amp; Shaler.

Endorsed, "Thos. M. Lewis."

10  
Trowbridge & Shaler.

No. 48.

New York, Jany. 6th, 1867.

THE NATIONAL PARK BANK.

Pay to the order of Croney, Lent &amp; Co., two hundred and seventy-five, 50-100 dollars.

\$275 50-100.

Trowbridge &amp; Shaler.

Endorsed, "For Deposit : Croney, Lent &amp; Co."

Trowbridge &amp; Shaler.

No. 49. New York, Jan'y 6th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of Enoch Morgan's Sons,  
twelve 94-100 dollars.

\$12.94-100. Trowbridge &amp; Shaler.

Endorsed, "E. Morgan's Sons."

Trowbridge &amp; Shaler.

No. 50. New York, Jan'y 6th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of A. S. Spaulding & Co., seven-  
teen dollars. 10

\$17. Trowbridge &amp; Shaler,

Endorsed, "A. S. Spaulding &amp; Co."

Trowbridge &amp; Shaler.

No. 51. New York, Jan'y 6th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of C. Ravaux, sixty 25-100 dol-  
lars.

\$60.25-100. Trowbridge &amp; Shaler,

Endorsed, "For deposit: C. Ravaux."

Trowbridge &amp; Shaler.

No. 52. New York, Jan'y 8th, 1867.

## THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred and fifty dollars.

\$150. Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 53. New York, Jan'y 8th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of Hindhaugh & Co., fifty-five  
dollars.

\$55. Trowbridge &amp; Shaler.

10 Endorsed, "Hindhaugh &amp; Co."

Trowbridge &amp; Shaler.

No. 54. New York, Jan'y 8th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of Acker, Merrall & Co., twenty-  
seven, 50-100 dollars.

\$27.50-100. Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Co."

Trowbridge &amp; Shaler.

No. 55. New York, Jan'y. 10th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of J. W. Southack &amp; Son, forty-seven dollars.

\$47. Trowbridge &amp; Shaler.

Endorsed, "J. W. Southack &amp; Son."

Trowbridge &amp; Shaler.

No. 56. NEW YORK, Jan'y. 11th, 1867.

## THE NATIONAL PARK BANK.

Pay to the order of Starr &amp; Marcus, one hundred and thirty-two, 32-100 dollars. 10

\$132.32-100. TROWBRIDGE &amp; SHALER.

Endorsed, "For deposit: Chatham Nat. Bank, Starr &amp; Marcus."

Trowbridge &amp; Shaler.

No. 57. New York, Jan'y. 14th, 1868.

## THE NATIONAL PARK BANK.

Pay to the Bearer, one-hundred and fifty dollars

\$150. Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 58. New York, Jan'y. 16th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of Dr. H. A. Hopper, three hundred dollars.

\$300.

Trowbridge &amp; Shaler.

Endorsed, "H. A. Hopper."

Trowbridge &amp; Shaler.

No. 59. NEW YORK, Feb. 1st, 1868.

## THE NATIONAL PARK BANK.

10 Pay to the order of Mr. Samuel Munn, one hundred dollars.

\$100.

Trowbridge &amp; Shaler.

Endorsed, "Saml. Munn."

Trowbridge &amp; Shaler.

No. 60. New York, Feb. 3d, 1868.

## THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred and twelve <sup>40</sup>/<sub>100</sub> dollars.

\$112.49-100.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No 61. New York, Feb'y 14th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK,

Pay to the order of Acker, Merrall &amp; Co., thirty-nine 25-100 dollars.

\$39 25-100.

Trowbridge &amp; Shaler.

Endorsed, Acker, Merrall &amp; Co. Acker, Merrall &amp; Condit."

Trowbridge &amp; Shaler.

No. 62. New York, Feby. 19th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Benj. C. Bogert, sixty 40-100 10 dollars.

\$60 40-100.

Trowbridge &amp; Shaler.

Endorsed, B. C. Bogert, pr. J. B. Bogert, Atty."

Trowbridge &amp; Shaler.

No. 63. New York, Feb. 24th, 1868.

THE NATIONAL PARK BANK.

Pay to the Bearer, nineteen dollars.

\$19.

Trowbridge &amp; Shaler.

Endorsed, "P. A. Jewas."

Trowbridge &amp; Shaler.

No. 64. New York, Feb. 24th, 1868.

THE NATIONAL PARK BANK,

Pay to the Bearer, one hundred dollars.

\$100

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 65. New York, March 3d, 1868.

THE NATIONAL PARK BANK,

Pay to the order of Mrs. Ann Van Orden, one  
hundred dollars.

\$100.

Trowbridge &amp; Shaler.

10 Endorsed, "Ann Van Orden, J. Van Buskirk &amp; Sons."

Trowbridge &amp; Shaler.

No. 66. New York, March 4th, 1868.

THE NATIONAL PARK BANK.

Pay to the order of Hackensack and N. Y. R. R. Co.  
seventy-five dollars.

\$75.

Trowbridge &amp; Shaler.

Endorsed "John H. Zabriskie, Treas. Hackeksack & N.  
Y. R. R. Co."

Trowbridge &amp; Shaler.

No. 67. New York, March 5th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of W. C. Trowbridge, two hundred and fifty dollars.

\$250.

Trowbridge &amp; Shaler.

Endorsed, "W. C. Trowbridge, R. P. Terhune."

Trowbridge &amp; Shaler.

No. 68. New York, March 9th, 1868.

## THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred dollars.

\$100.

Trowbridge &amp; Shaler. 10

Trowbridge &amp; Shaler.

No. 69. New York, March 11th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of John L. Earle, Esq., three hundred and fifty dollars.

\$350.

Trowbridge &amp; Shaler.

Endorsed, "John L. Earle."

Trowbridge &amp; Shaler.

No. 70. New York, March 14th, 1868.

THE NATIONAL PARK BANK.

Pay to the order of Acker, Merrall & Condit,  
sixty-seven, 96-100 dollars.

\$67 96-100.

TROWBRIDGE &amp; SHALER.

Endorsed, "Acker, Merrall &amp; Co."

Trowbridge &amp; Shaler.

No. 71. New York, March 16th, 1868.

THE NATIONAL PARK BANK.

Pay to the order of Manning M. Knapp, Esq., one  
thousand dollars.

\$1000.

Trowbridge &amp; Shaler.

Endorsed, "Pay to the order of R. R. Paulison, M. M.  
Knapp. R. R. Paulison."

Trowbridge &amp; Shaler.

No. 72. New York, March 23d, 1868.

THE NATIONAL PARK BANK.

Pay to the order of Starr & Marcus, fifty-four, 50.  
100 dollars.

\$54 50 100.

Trowbridge &amp; Shaler.

Endorsed, "For deposit, Chat. Nat. Bank, Starr &amp; Marcus."

Trowbridge &amp; Shaler.

No. 73. New York, March 25th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of Wheeler & Wilson Mnfg. Co.,  
one hundred and twenty-two, 50-100 dollars.

\$122.50-100.

Trowbridge &amp; Shaler.

Endorsed, "Wheeler &amp; Wilson Mnfg. Co., Myron Reinsall."

Trowbridge &amp; Shaler.

No. 74. New York, April 3d, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of Robert Conklin, twenty-five 10  
73-100 dollars.

\$25.73-100.

Trowbridge &amp; Shaler.

Endorsed, "Robert Conklin, R. P. Terhune."

Trowbridge &amp; Shaler.

No. 75. New York, March 30th, 1868.

## THE NATIONAL PARK BANK.

Pay to the Bearer two hundred and fifty dollars.

\$250.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 76. New York, April 15th, 1868.  
**IMPORTERS' AND TRADERS' NATIONAL BANK**  
 Pay to the order of Herring, Farrel & Sherman,  
 six hundred dollars.  
 \$600. Trowbridge & Shaler.

Endorsed, "Herring, Farrel & Sherman, John L. Roberts,  
 Jr., Atty."

---

10 Trowbridge &amp; Shaler.

No. 77. New York, April 17th, 1868.  
**IMPORTERS' AND TRADERS' NATIONAL BANK.**  
 Pay to the order of William C. Trowbridge, four  
 hundred dollars  
 \$400. Trowbridge & Shaler.

Endorsed, "W. C. Trowbridge, C. M. Young, 476½ Broad-  
 way."

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Trowbridge &amp; Shaler.

No. 78. New York, April 20th, 1867.  
**IMPORTERS' AND TRADERS' NATIONAL BANK.**  
 Pay to the order of Mr. Samuel Munn, one hun-  
 dred dollars.  
 \$100. Trowbridge & Shaler.

Endorsed, "Samuel Munn."

Trowbridge &amp; Shaler.

No. 79. New York, April 24th, 1868.

IMPORTERS' &amp; TRADERS' NATIONAL BANK.

Pay to the order of T. W. Burtis, one hundred  
dollars.

\$100. Trowbridge &amp; Shaler.

Endorsed, "T. W. Burtis."

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Trowbridge &amp; Shaler.

No. 80. New York, April 24th, 1868.

IMPORTERS' &amp; TRADERS' NATIONAL BANK.

Pay to the order of W. C. Trowbridge. two hun-  
dred and twenty-five dollars. 10

\$225. Trowbridge &amp; Shaler.

Endorsed, "W. C. Trowbridge."

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Trowbridge &amp; Shaler.

No. 81. New York, April 25th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK,

Pay to the order of J. C. Brown, Esq. Ag't. five  
hundred and twenty-nine 30-100 dollars.

\$529.30-100. Trowbridge &amp; Shaler.

Endorsed, for deposit: "J. T. Brown, Agt."

J

Trowbridge &amp; Shaler.

No. 82. New York, April 30th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK,

Pay to the order of Thomas Voorhis, Esq., forty-five hundred dollars.

\$4.500.

Trowbridge &amp; Shaler.

Endorsed, "Thomas Voorhis, Trowbridge &amp; Shaler."

10  
Trowbridge & Shaler.

No. 83.

NEW YORK, May 1, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Mr. Saml. Munn, one hundred dollars.

\$100.

Trowbridge &amp; Shaler.

Endorsed, "Samuel Munn."

Trowbridge &amp; Shaler.

No. 84.

New York, May 1, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer, one hundred dollars.

\$100.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 85. New York, May 1, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of Wm. C. Trowbridge, one  
thousand dollars.

\$1000. Trowbridge &amp; Shaler.

Endorsed, "Wm. C. Trowbridge, Trowbridge &amp; Shaler."

Trowbridge &amp; Shaler.

No. 86. New York, May 2d, 1868.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Fisher & Bird, one hun-  
dred and twenty dollars.

\$120. Trowbridge &amp; Shaler. 10

Endorsed, "Fisher &amp; Bird."

Trowbridge &amp; Shaler.

No. 87. New York, May 4th, 1868.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of W. C. Trowbridge, four hun-  
dred and fifty dollars.

\$450. Trowbridge &amp; Shaler.

Endorsed, "W. C. Trowbridge, A. Bunnell."

Trowbridge &amp; Shaler.

No. 88. New York, May 7th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Starr & Marcus, fifty-nine  
dollars.

\$59.

Trowbridge &amp; Shaler.

Endorsed, "For deposit in the Chat. Nat. Bank, Starr &  
Marcus."

Trowbridge &amp; Shaler.

10

No. 89. New York, May 7th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of J. B. Ames, Jr., Sec'y. ninety-  
one, 80-100.

\$91.80-100.

Trowbridge &amp; Shaler.

Endorsed, "J. B. Ames, Jr., Sec'y."

Trowbridge &amp; Shaler.

No. 90. New York, May 8th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of F. C. Lighte & Co., four hun-  
dred and thirty-five dollars.

\$435.

Trowbridge &amp; Shaler.

Endorsed, "F. C. Lighte &amp; Co."

Trowbridge &amp; Shaler.

No. 91. New York, May 9th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Chas. H. Isham, Esq., sixty  
dollars.

\$60. Trowbridge &amp; Shaler.

Endorsed, "For deposit, Chas. H. Isham."

Trowbridge &amp; Shaler.

No. 92 New York, May 11th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Mr. Thos. Voorhis, three thou-  
sand dollars.

\$3000. Trowbridge &amp; Shaler.

10

Endorsed, "Mr. Thos. Voorhis."

Trowbridge &amp; Shaler.

No. 93. New York, May 11th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Mr. Tunis Banta, eight hun-  
dred dollars.

\$800. Trowbridge &amp; Shaler.

Endorsed, "Tunis Banta, J. H. W."

Trowbridge &amp; Shaler.

No. 94.

NEW YORK, May 11th, 1868.

THE NATIONAL PARK BANK.

Pay to the Bearer one hundred dollars.

\$100.

TROWBRIDGE &amp; SHALER.

Trowbridge &amp; Shaler.

No. 95.

New York, May 14th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of A. T. Stewart &amp; Co., one hundred and fifty-five dollars.

\$155.

Trowbridge &amp; Shaler.

10 Endorsed, for deposit, "In Chemical Bank of A. T. Stewart & Co., A. T. Stewart & Co."

Trowbridge &amp; Shaler.

No. 96.

New York, May 16th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to Bearer, one hundred and fifty dollars.

\$150.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 97. New York, May 16th, 1868.

## THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred and fifty dol-  
lars.

\$150. Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 98. New York, May 18th, 1868.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Windle & Co., eighty-three  
.02-100 dollars.

\$83.02-100. Trowbridge &amp; Shaler. 10

Endorsed, "Windle &amp; Co."

Trowbridge &amp; Shaler.

No. 99. New York, May 19th, 1868.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of L. M. Carnes & Co., fifty  
dollars.

\$50. Trowbridge &amp; Shaler.

Endorsed, "L. M. Carnes."

Trowbridge &amp; Shaler.

No. 100. New York, May 19th, 1868.  
 IMPORTERS' AND TRADERS NATIONAL BANK.  
 Pay to the order of L. M. Carnes, Esq., two  
 hundred and one 70-100 dollars.  
 \$201.70-100. Trowbridge & Shaler.

Endorsed, "L. M. Carnes."

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10 Trowbridge &amp; Shaler.

No. 101. New York, May 23, 1868.  
 THE NATIONAL PARK BANK.  
 Pay to the Bearer, five hundred dollars.  
 \$500. Trowbridge & Shaler.

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Trowbridge &amp; Shaler.

No. 102. New York, May 23, 1868.  
 Pay to the order of Geo. Cabot Ward, Esq., Treas.,  
 fifty dollars.  
 \$50. Trowbridge & Shaler.

Endorsed, "Geo. Cabot Ward."

Trowbridge &amp; Shaler.

No. 103. New York, May 29th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of W. & J. Sloane, six hundred  
and fifty-five, 93-100 dollars.

\$655 93-100. Trowbridge &amp; Shaler.

Endorsed, "For deposit to credit of W. &amp; J. Sloane."

Trowbridge &amp; Shaler.

No. 104. New York, May 29th, 1868.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Mrs. Maggie C. Field, twelve  
hundred dollars.

\$1200. Trowbridge &amp; Shaler.

10

Endorsed, "Maggie C. Field, for deposit Seaman Field  
& Co."

Trowbridge &amp; Shaler.

No. 105. New York, May 30th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of Fitch, Waldo & Barre, seven-  
teen, 40-100 dollars.

\$17.40-100. Trowbridge &amp; Shaler,

Endorsed, "for deposit, Fitch, Waldo &amp; Barre."

Trowbridge &amp; Shaler.

No. 106.

NEW YORK, May 30th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of Bruner & Moore, eleven hundred and forty-four 75-100 dollars.

\$1144 75-100.

TROWBRIDGE &amp; SHALER.

Endorsed, "Bruner &amp; Moore."

10  
Trowbridge & Shaler.

No. 107.

NEW YORK, June 1st, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of Haviland, Churchman & England, two hundred and twenty-one, 50-100 dollars.

\$221.50-100.

TROWBRIDGE &amp; SHALER.

Endorsed, "Haviland, Churchman &amp; England."

Trowbridge &amp; Shaler.

No. 108.

New York, June 1st, 1868.

## THE NATIONAL PARK BANK.

Pay to the Bearer, six hundred dollars.

\$600.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 109. New York, June 2d, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Mr. Lewis Irish, seventy-nine,  
78-100 dollars.

\$79.78-100. Trowbridge &amp; Shaler.

Endorsed, "For deposit, Irish, Silverman & Co., Lewis  
Irish."

Trowbridge &amp; Shaler.

No. 110. New York, June 5th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer, fifty dollars. 10

\$50. Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 111. New York, June 5th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of John Cox, twenty-four, 26-100  
dollars

\$24.26-100. Trowbridge &amp; Shaler.

Endorsed, "John Cox, John H. Banta & Son, J. Van Bus-  
kirk & Son."

Trowbridge &amp; Shaler.

No. 112. New York, June 6th, 1868.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of A. T. Stewart & Co., two  
 hundred and forty-six, 55-100 dollars.  
 \$246.55-100. Trowbridge & Shaler.

Endorsed, "For deposit in Chemical Bank account of A  
 T. Stewart & Co. A. T. Stewart & Co."

10 Trowbridge &amp; Shaler.

No. 113. New York, June 6th, 1868.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of Felker & Zabriskie, sixty-  
 seven 55-100 dollars.  
 \$67.55-100. Trowbridge & Shaler.

Endorsed, "Felker & Zabriskie, J. P. Felker."

Trowbridge &amp; Shaler.

No. 114. New York, June 10th, 1868.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of E. H. Reeves & Co., thirty-  
 one 70-100 dollars.  
 \$31.70-100. Trowbridge & Shaler.

Endorsed, "E. H. Reeves & Co."

Trowbridge &amp; Shaler.

No. 115. New York, June 10th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of W. P. Kingman, sixty-three  
dollars.

\$63.

Trowbridge &amp; Shaler.

Endorsed, "W. P. Kingman, G. J. H. Gleason, Att'y."

Trowbridge &amp; Shaler.

No. 116. New York, June 12th, 1868.

THE NATIONAL PARK BANK.

Pay to the order of Acker, Merrall & Condit,  
three hundred and thirty-nine 79-100 dollars. 10

\$339 79-100.

Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Condit."

Trowbridge &amp; Shaler.

No. 117. New York, June 13th, 1868.

THE NATIONAL PARK BANK.

Pay to the order of A. Trowbridge, Treas., seven  
hundred dollars.

\$700.

Trowbridge &amp; Shaler.

Endorsed, "Alvah Trowbridge, Treas. Am. Vapor Stove  
and M'f Co."

Trowbridge &amp; Shaler.

No. 118. New York, June 13th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of Davis, Collamore & Co.,  
thirty-two 50-100 dollars.

\$32 50-100. Trowbridge &amp; Shaler.

Endorsed, "Davis, Collamore &amp; Co."

10 Trowbridge &amp; Shaler.

No. 119. New York, June 25th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of John Reogner, twenty-five  
82-100 dollars.

\$25 82 100. Trowbridge &amp; Shaler.

Endorsed, "John Reogner, Deposit, C. Ravaux."

Trowbridge &amp; Shaler.

No. 120. New York, June 25th, 1868.

## THE NATIONAL PARK BANK,

Pay to the order of R. P. Terhune, one hundred  
and seventy-five 90-100 dollars.

\$175.90-100, Trowbridge &amp; Shaler.

Endorsed, "R. P. Terhune."

No. 121. New York, June 30th, 1868.

THE NATIONAL PARK BANK.

Pay to the order of John Bogert, Esq., Dep. Coll.,  
two hundred and thirty-six 65-100 dollars.

\$236.65-100. Trowbridge & Shaler.

Endorsed, "John Bogert, Depty. Coll., John J. Brown, Pr."

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No. 122. New York, June 30th, 1868.

THE NATIONAL PARK BANK.

Pay to the order of A. W. Christie & Co., fifty-  
eight dollars.

\$58. Trowbridge & Shaler. 10

Endorsed, "A. W. Christie & Co., J. W. Terhune, Garret  
P. Wright."

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No. 123. New York, July 2d, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of J. J. Harvey, seventy-two  
dollars.

\$72. Trowbridge & Shaler.

Endorsed, "J. J. Harvey, Chas. G. Rockwood."

Trowbridge &amp; Shaler.

No. 124. New York, July 2d, 1868.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of A. Trowbridge Treas., eight  
 hundred dollars.  
 \$800. Trowbridge & Shaler.

Endorsed, "Alvah Trowbridge, Treas."

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Trowbridge &amp; Shaler.

No. 125. New York, July 2d, 1868.  
 THE NATIONAL PARK BANK.  
 Pay to the order of Annin & Co., thirty-one 50-  
 10 100 dollars.  
 \$31.50-100. Trowbridge & Shaler.

Endorsed, "Annin & Co."

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Trowbridge &amp; Shaler.

No. 126. New York, July 2d, 1868.  
 THE NATIONAL PARK BANK.  
 Pay to the order of A. Trowbridge, Treas., one  
 hundred dollars.  
 \$100. Trowbridge & Shaler.

Endorsed, "Alvah Trowbridge, Treas."

No. 127. New York, July 3d, 1868.

THE NATIONAL PARK BANK.

Pay to the order of Isaac H. Shuart, five hundred  
and seventy-eight 66-100 dollars.

\$578.66-100. Trowbridge & Shaler.

Endorsed, "Isaac H. Shuart, Anderson & Achenback."

---

No. 128. New York, July 7th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Croney, Lent & Co., one hun-  
dred and thirty-nine 50-100 dollars. 10

\$139 50-100. Trowbridge & Shaler.

Endorsed, "for deposit, Croney, Lent & Co."

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No. 129. New York, July 7th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK,

Pay to the order of S. H. Mason & Co., forty-  
six 50-100 dollars.

\$46.50-100. Trowbridge & Shaler

Endorsed, "S. H. Mason & Co."

Trowbridge &amp; Shaler.

No. 130. New York, July 9th, 1868.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of Curran, Bowering M. Co.,  
 five hundred dollars.  
 \$500. Trowbridge & Shaler.

Endorsed, "Curran, Bowering M. Co., P. Curran, Treas.,  
 John J. Brown, Pt."

10 Trowbridge &amp; Shaler.

No. 131. New York, July 9th, 1868  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of A. Trowbridge, Treas., two  
 hundred dollars.  
 \$200. Trowbridge & Shaler.

Endorsed, "for deposit: Alvah Trowbridge, Treas."

Trowbridge &amp; Shaler.

No. 132. New York, July 11th, 1868.  
 IMPORTERS' AND TRADERS' NATIONAL BANK,  
 Pay to the order of Stephen Rogers, three hun-  
 dred and eighty-nine 61-100 dollars.  
 \$389.61-100. Trowbridge & Shaler.

Endorsed, "Stephen Rogers."

Trowbridge &amp; Shaler.

No. 133. New York, July 12th, 1868.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Acker, Merrall &amp; Condit, one hundred and fifty-eight 51-100 dollars.

\$158.51-100. Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Condit."

Trowbridge &amp; Shaler.

No. 134. New York, July 14th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of L. Perrot, forty-eight 07-100 dollars. 10

\$48.07-100. Trowbridge &amp; Shaler.

Endorsed, "L. Perrot, Chas. McIntye."

Trowbridge &amp; Shaler.

No. 135. New York, July 17th, 1868.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Hugh B. Jackson, forty-five dollars.

\$45. Trowbridge &amp; Shaler.

Endorsed, "Hugh B. Jackson"

Trowbridge &amp; Shaler.

No. 136. New York, July 17th, 1868.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of Pennoyer, Jacquays & Co.,  
 twenty-four dollars.  
 \$24. Trowbridge & Shaler.

Endorsed, for deposit: "Pennoyer, Jacquays & Co."

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Trowbridge &amp; Shaler.

No. 137. New York, July 29th, 1868.  
 IMPORTERS' & TRADERS' NATIONAL BANK.  
 Pay to Bearer, one hundred and forty-seven <sup>25</sup>/<sub>100</sub>  
 100 dollars.  
 \$147.25-100. Trowbridge & Shaler.

Trowbridge &amp; Shaler.

No. 138. New York, July 30th, 1868.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of Taylor McGibbon & Co., five  
 hundred and eighty-eight <sup>41</sup>/<sub>100</sub> dollars.  
 \$588.41-100. Trowbridge & Shaler.

Endorsed, "Taylor, McGibbon & Co."

Trowbridge &amp; Shaler.

No. 139. New York, August 1st, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Wood Brothers, seven hundred and fifty dollars.

\$750.

Trowbridge &amp; Shaler.

Endorsed, "Wood Brothers."

Trowbridge &amp; Shaler.

No. 140. New York, Aug. 3d. 1868.

IMPORTERS' &amp; TRADERS' NATIONAL BANK.

Pay to the order of A. Trowbridge, one hundred dollars.

\$100.

Trowbridge &amp; Shaler.

10

Endorsed, "For deposit: "A. Trowbridge."

Trowbridge &amp; Shaler.

No. 141. New York, Aug. 3d, 1868.

IMPORTERS' AND TRADERS NATIONAL BANK.

Pay to the order of A. Trowbridge, one thousand dollars.

\$1,000.

Trowbridge &amp; Shaler.

Endorsed, for deposit: "A. Trowbridge. Am. V. Stove Mfg. Co."

Trowbridge &amp; Shaler.

No. 142.

NEW YORK, Aug. 3d, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of P. A. H. Voorhis & Brother,  
twelve hundred and thirty-five 39-100 dollars.

\$1,235.39-100.

TROWBRIDGE &amp; SHALER.

Endorsed, "P. A. H. Voorhis & Bro. John H. Banta."

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10 Trowbridge &amp; Shaler.

No. 143.

New York, Aug. 4th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of A. W. Christie & Co., seven-  
ty-five dollars.

\$75.

Trowbridge &amp; Shaler.

Endorsed, "A. W. Christie & Co., Sneed & Demarest,  
Lewis Irish, Doremus & Son."

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Trowbridge &amp; Shaler.

No. 144.

New York, Aug. 5th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of Anderson & Achenbach  
thirty-eight 07-100 dollars

\$38.07-100.

Trowbridge &amp; Shaler.

Endorsed, "Anderson & Achenbach, Abm. H. Berry."

Trowbridge &amp; Shaler.

No. 145.                      NEW YORK, August 7th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of L. Perrot, seventy-one  
16-100 dollars.

\$71.16-100.

Trowbridge &amp; Shaler.

Endorsed, "L. Perrot, M. Donahue &amp; Co."

Trowbridge &amp; Shaler.

No. 146.                      New York, August 8th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of Huyler & Van Seiven, two  
hundred and sixty-one 75-100 dollars.                      10

\$261.75-100.

Trowbridge &amp; Shaler.

Endorsed, "Huyler &amp; Van Seiven, R. P. Terhune."

Trowbridge &amp; Shaler.

No. 147.                      New York, August 10th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of D. W. Gardner, twenty-five  
75-100 dollars.

\$25.75-100.

Trowbridge &amp; Shaler.

Endorsed, "D. W. Gardner."

Trowbridge &amp; Shaler.

No. 148. New York, August 13th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of Mr. Gamaliel Rose, one hundred and fifty-seven 50-100 dollars.

\$157.50-100. Trowbridge &amp; Shaler.

Endorsed, "Gamaliel Rose."

Trowbridge &amp; Shaler.

No. 149. New York, Aug. 22d, 1868.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Acker, Merrall &amp; Condit one hundred and fifty-seven 88-100 dollars.

\$157 88-100. Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Condit."

Trowbridge &amp; Shaler.

No. 150. NEW YORK, Aug. 27th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of Mr. Andrew Sears, sixteen 80-100 dollars.

\$16 80-100. TROWBRIDGE &amp; SHALER.

Endorsed, "Andrew Sears, Bakeman, Macey &amp; Co."

No. 151. New York, Aug. 31st, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Goupil & Co., thirty dollars.

\$30. Trowbridge & Shaler.

Endorsed, "Goupil & Co., Dep. Am. 4 Nat. Bk., M. Knoedler."

No. 152. New York, Sept 1st, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of S. H. Mason & Co., twenty-three dollars. 10

\$23. Trowbridge & Shaler.

Endorsed, "S. H. Mason & Co."

No. 153. New York, Sept. 2d, 1868.

THE NATIONAL PARK BANK.

Pay to the order of R. Conklin, thirty 26-100 dollars.

\$30.26-100. Trowbridge & Shaler.

Endorsed, "Robert Conklin, Wm. Snedeker."

Trowbridge &amp; Shaler.

No. 154. New York, Sept. 3d, 1868.

## THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred and fifteen dollars.

\$115.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 155. New York, Sept. 4th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of W. C. Trowbridge, one hundred dollars.

\$100.

Trowbridge &amp; Shaler.

10 Endorsed, "W. C. Trowbridge, Alvah Trowbridge, Treas.,  
A. V. S. & M. Co.

Trowbridge &amp; Shaler.

No. 156. New York, Sept. 10th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of L. Perrot, thirty-six <sup>90-100</sup>  
dollars.

\$36.90-100.

Trowbridge &amp; Shaler.

Endorsed, "L. Perrot, Cornell &amp; More,"

Trowbridge &amp; Shaler.

No. 157. New York, Sept. 10th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of A. Trowbridge, one thousand  
dollars.

\$1,000.

Trowbridge &amp; Shaler.

Endorsed, "For deposit, "A Trowbridge."

Trowbridge &amp; Shaler.

No. 158. New York, Sept. 12th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Acker, Merrall & Condit,  
ninety-nine 71-100 dollars. 10

\$99.71-100

Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Condit."

Trowbridge &amp; Shaler.

No. 159. New York, Sept. 18th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer, twenty-five dollars.

\$25.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 160. New York, Sept. 18th, 1868.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of D. Collamore & Co., eighty-  
 nine 50-100 dollars.  
 \$89.50-100. Trowbridge & Shaler.

Endorsed, "D. Collamore & Co."

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10 Trowbridge &amp; Shaler.

No. 161. NEW YORK, Sept. 21st, 1868.  
 THE NATIONAL PARK BANK.  
 Pay to the Bearer, fifty dollars.  
 \$50. TROWBRIDGE & SHALER.

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Trowbridge &amp; Shaler.

No. 162. New York, Sept. 22d, 1868  
 IMPORTERS' AND TRADERS' NATIONAL BANK  
 Pay to the order of A. T. Stewart & Co., forty-two  
 20-100 dollars.  
 \$42.20-100. Trowbridge & Shaler.

Endorsed, "For deposit in Chemical Bank account of A  
 T. Stewart & Co. A. T. Stewart & Co."

Trowbridge &amp; Shaler.

No. 163. New York, Sept. 23d, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Bownes, Warner & Bownes,  
thirty-four 26-100 dollars.

\$34.26-100.

Trowbridge &amp; Shaler.

Endorsed, "Bownes, Warner &amp; Bownes, Wm. F. Warner."

Trowbridge &amp; Shaler.

No. 164. New York, Sept. 24th, 1868.

THE NATIONAL PARK BANK.

Pay to the order of R. C. A. Ward, two hundred  
twenty-eight 20-100 dollars. 10

\$228.20-100.

TROWBRIDGE &amp; SHALER.

Endorsed, "R. C. A. Ward."

Trowbridge &amp; Shaler.

No. 165. New York, Sept. 29th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of C. Miller, fifty three dol-  
lars.

\$53.

Trowbridge &amp; Shaler.

Endorsed, "C. Miller, H. A. Russell."

Trowbridge &amp; Shaler.

No. 166.

New York, Oct. 1st, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of J. H. Banta & Sons, forty-eight 91-100 dollars.

\$48.91-100.

Trowbridge &amp; Shaler.

Endorsed, "John H. Banta & Sons, John H. Banta."

---

10 Trowbridge &amp; Shaler.

No. 167.

New York, Oct. 2d, 1868.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of S. H. Mason & Co., thirty-six dollars.

\$36.

Trowbridge &amp; Shaler.

Endorsed, "S. H. Mason & Co."

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Trowbridge &amp; Shaler.

No. 168.

New York, Oct. 3d, 1868.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Gamaliel Rose, one hundred and fifty-seven, 50-100 dollars.

\$157 50-100.

Trowbridge &amp; Shaler.

Endorsed, "Gamaliel Rose."

Trowbridge &amp; Shaler.

No. 169. New York, Oct. 3d, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of A. Trowbridge, one thousand dollars.

\$1000.

Trowbridge &amp; Shaler.

Endorsed, "For deposit, Alvah Trowbridge."

Trowbridge &amp; Shaler.

No. 170. New York, Oct. 8th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of A. T. Stewart &amp; Co, twenty-four dollars

\$24.

Trowbridge &amp; Shaler.

10

Endorsed, "A. T. Stewart &amp; Co."

Trowbridge &amp; Shaler.

No. 171. New York, Oct. 13th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer, one hundred dollars.

\$100.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler

No. 172. New York, Oct. 16th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Alex. H. Dunscomb, one  
hundred and fifty dollars.

\$150.

Trowbridge &amp; Shaler.

Endorsed, "Alex. H. Dunscomb."

Trowbridge &amp; Shaler.

No. 173. New York, Oct. 19th 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Acker, Merrall & Condit, two  
hundred and seventeen 39-100 dollars.

\$217.39-100.

Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Co."

Trowbridge &amp; Shaler.

No. 174. New York, Oct. 26th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK,

Pay to the order of Harmer, Hays & Co., eighty-  
four 96-100 dollars.

\$84.96-100.

Trowbridge &amp; Shaler.

Endorsed, "Harmer, Hays &amp; Co."

Trowbridge &amp; Shaler.

No. 175. New York, Oct. 26th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK,

Pay to the order of Josiah T. Brown, Esq., Agt.,  
five hundred and twenty-nine 30-100 dollars.

\$529.30-100. Trowbridge &amp; Shaler

Endorsed, "for deposit, by Josiah T. Brown, Agt."

Trowbridge &amp; Shaler.

No. 176. New York, Oct. 29th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of A. Trowbridge, Esq., seventy-  
three 80-100 dollars. 10

\$73.80-100. Trowbridge &amp; Shaler.

Endorsed, "Alvah Trowbridge, for deposit to Credit of  
The Manhattan Life Ins. Co., S. N. Stebbins, Act'y."

Trowbridge &amp; Shaler.

No. 177. New York, Oct. 31st, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of A. T. Stewart & Co., forty-  
eight dollars.

\$48. Trowbridge &amp; Shaler.

Endorsed, "A. T. Stewart & Co. For deposit in Chemical  
Bank, account of A. T. Stewart & Co."

Trowbridge &amp; Shaler.

No. 178.

New York, Oct. 31st, 1868.

THE NATIONAL PARK BANK,

Pay to the order of J. H. T. Banta, seventy dol-

lars.

\$70.

Trowbridge &amp; Shaler.

Endorsed, "J. H. T. Banta."

10  
Trowbridge & Shaler.

No. 179.

New York, Oct. 31st, 1868.

THE NATIONAL PARK BANK.

Pay to the order of Starr &amp; Marcus, three hundred and seventy-five 50-100 dollars.

\$375.50-100.

Trowbridge &amp; Shaler.

Endorsed, "Starr &amp; Marcus."

Trowbridge &amp; Shaler.

No. 180.

New York, Nov. 12, 1868.

THE NATIONAL PARK BANK.

Pay to the Bearer, twenty-five dollars.

\$25.

Trowbridge &amp; Shaler.

Endorsed, "Anderson &amp; Achenbach."

No. 181. New York, Nov. 13th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Acker, Merrall & Condit, two hundred and two 22-100 dollars.

\$202.22-100. Trowbridge & Shaler.

Endorsed, "Acker, Merrall & Condit."

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No. 182. New York, Nov. 14th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of S. Rogers, thirty-three 94-100 dollars. 10

\$33.94-100. Trowbridge & Shaler.

Endorsed, "Stephen Rogers."

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No. 183. New York, Nov. 14th, 1868.

THE NATIONAL PARK BANK.

Pay to the order of Bruner & Moore, one hundred and thirty-two 50-100 dollars.

\$132.50-100. Trowbridge & Shaler.

Endorsed, "Bruner & Moore."

Trowbridge &amp; Shaler.

No. 184.

New York, Nov. 19th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of The Manhattan Life Ins. Co.,  
seventy-seven 20-100 dollars.

\$77.20 100.

Trowbridge &amp; Shaler.

Endorsed, "For deposit, to the credit of The Manhattan  
Life Ins. Co., S. N. Stebbins, Act'y."

---

10  
Trowbridge & Shaler.

No. 185.

New York, Nov. 20th, 1868.

## THE NATIONAL PARK BANK.

Pay to the Bearer, two hundred dollars.

\$200.

Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall & Condit."

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Trowbridge &amp; Shaler.

No. 186.

New York, Nov. 20th, 1868.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of L. M. Carnes, Esq., two hun-  
dred and one 70-100 dollars.

\$201.70-100.

Trowbridge &amp; Shaler.

Endorsed, "L. M. Carnes."

Trowbridge &amp; Shaler.

No. 187. New York, Nov 23d, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Anderson & Achenbach,  
ninety-five 08-100 dollars.

\$95.08-100. Trowbridge &amp; Shaler.

Endorsed, "Anderson &amp; Achenbach."

Trowbridge &amp; Shaler.

No. 188. New York, Nov. 27th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of E. Morgan's Sons, thirty-eight  
15-100 dollars. 10

\$38.15-100. Trowbridge &amp; Shaler.

Endorsed, "E. Morgan's Sons."

Trowbridge &amp; Shaler.

No. 189. New York, Nov. 28th, 1868.

THE NATIONAL PARK BANK.

Pay to the Bearer, twenty-five dollars.

\$25 Trowbridge &amp; Shaler.

Endorsed, "Hawkes &amp; Morchette."

Trowbridge &amp; Shaler.

No. 190. New York, Nov. 28th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of F. F. Hill, Auctioneer, one  
hundred and eighty-eight 10-100 dollars.

\$188.10-100. Trowbridge &amp; Shaler.

Endorsed, "Francis F. Hill, John H. Banta."

Trowbridge &amp; Shaler.

No. 191. New York, Nov. 28th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of Wm. Van Saun, Coll., one  
hundred and fifty-three 57-100 dollars.

\$153.57-100. Trowbridge &amp; Shaler.

Endorsed, "W. Van Saun, Coll., A. G. Garrison."

Trowbridge &amp; Shaler.

No. 192. New York, Dec. 2d, 1868.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of A. Trowbridge, one thou-  
sand dollars.

\$1000. Trowbridge &amp; Shaler.

Endorsed, "For deposit: Alvah Trowbridge."

Trowbridge &amp; Shaler.

No. 193. New York, Dec. 4th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK

Pay to the order of Bownes, Warner & Bownes,  
ninety-one dollars.

\$91. Trowbridge &amp; Shaler.

Endorsed, "Bownes, Warner &amp; Bownes, Wm. F. Warner."

Trowbridge &amp; Shaler.

No. 194. NEW YORK, Dec. 5th, 1868.

THE NATIONAL PARK BANK.

Pay to the Bearer, fifty dollars.

\$50. Trowbridge &amp; Shaler. 10

Endorsed, "John C. Losier, 111 W. Wash. Mkt., McDougall &amp; Westervelt."

Trowbridge &amp; Shaler.

No. 195. New York, Dec. 8th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of A. W. Christie & Co., twenty  
dollars.

\$20. Trowbridge &amp; Shaler.

Endorsed, "A. W. Christie &amp; Co., J. Wiggins."

Darling, Griswold &amp; Co

No. 196. Office of the Fifth Avenue Hotel. }  
 New York, Dec. 9th, 1868. }

## THE NATIONAL PARK BANK.

Pay to the order of Darling, Griswold & Co., thir-  
 ty-six 50-100 dollars.

\$36.50-100.

Trowbridge &amp; Shaler.

Endorsed, "Darling, Griswold &amp; Co."

10  
Trowbridge & Shaler.

No. 197. New York, Dec. 10th, 1868.

## THE NATIONAL PARK BANK.

Pay to the order of G. W. MacDonald, thirty-nine  
 45-100 dollars.

\$39.45-100.

Trowbridge &amp; Shaler.

Endorsed, "Geo. W. MacDonald, Anderson &amp; Achenbach."

Trowbridge &amp; Shaler.

No. 198. New York, Dec. 11th, 1868.

## THE NATIONAL PARK BANK.

Pay to the Bearer, eighty-two 40-100 dollars.

\$82.40-100.

Trowbridge &amp; Shaler.

Endorsed, "Anderson &amp; Achenbach."

Trowbridge &amp; Shaler.

No. 199. New York, Dec. 12th, 1868.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer, two hundred dollars.

\$200. Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 200. New York, Dec. 16th, 1868.

## THE NATIONAL PARK BANK.

Pay to Bearer, thirty-two 40-100 dollars.

\$32-40-100. Trowbridge &amp; Shaler.

Endorsed, "Oakley &amp; Mason."

Trowbridge &amp; Shaler.

No. 201. New York, Dec. 18, 1868. 10

## THE NATIONAL PARK BANK.

Pay to the Bearer, fifteen dollars.

\$15. Trowbridge &amp; Shaler.

Endorsed, "J. H. W. Banta."

Trowbridge &amp; Shaler.

No. 202. New York, Dec. 23d. 1868.  
 IMPORTERS' AND TRADERS' NATIONAL BANK  
 Pay to the order of A. Trowbridge, three hun-  
 dred dollars.  
 \$300. Trowbridge & Shaler.

Endorsed, For deposit: "A. Trowbridge."

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Trowbridge &amp; Shaler.

No. 203. New York, Dec. 28th, 1868.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of M. J. Tallman, twenty-three  
 10 25-100 dollars.  
 \$23.25-100 Trowbridge & Shaler.

Endorsed, "M. J. Tallman, by D. Tallman."

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Trowbridge &amp; Shaler.

No. 204. New York, Dec. 30, 1868.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of J. O'Brien, twenty dol-  
 lars  
 \$20. Trowbridge & Shaler.

Endorsed, "J. P. O'Brien, Jerome P. O'Brien"

Trowbridge &amp; Shaler.

No. 205. New York, Dec. 30th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK,

Pay to the order of John Stagg, Esq., thirty-three  
40-100 dollars.

\$33.40-100. Trowbridge &amp; Shaler.

Endorsed, "Pay to the order of John H. Zabriskie. John  
Stagg. John H. Zabriskie."

Trowbridge &amp; Shaler.

No. 206. New York, Dec. 31st, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of G. B. Chaffee, Esq., fifty dol- 10  
lars.

\$50. Trowbridge &amp; Shaler.

Endorsed, "G. B. Chaffee, Darling, Griswold &amp; Co."

Trowbridge &amp; Shaler.

No. 207. New York, Jan'y 4th 1869.

THE NATIONAL PARK BANK.

Pay to the Bearer, fifty-seven 50-100 dollars.

\$57.50-100. Trowbridge &amp; Shaler.

Endorsed, "Haft Bros., Theichborne."

Trowbridge &amp; Shaler.

No. 208. New York, Jan'y 6th, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of Geo. C. Ward, Treas., thirty  
dollars.

\$30.

Trowbridge &amp; Shaler.

Endorsed, "Geo. C. Ward, Treas."

10  
Darling, Griswold & Co.

No. 209.

Office of the Fifth Avenue Hotel. }  
New York, Jan'y 7th, 1869. }

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Darling, Griswold & Co., two  
hundred and eighty 50-100 dollars.

\$280.50-100

Trowbridge &amp; Shaler.

Endorsed, "Darling. Griswold &amp; Co."

Trowbridge &amp; Shaler.

No. 210.

NEW YORK, Jan'y 8th, 1869.

## THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred dollars.

\$100.

TROWBRIDGE &amp; SHALER.

Endorsed, "D. T. Way."

Trowbridge &amp; Shaler.

No. 211. New York, Jan'y 9th, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of Hackensack Gas Light Co.,  
eighteen dollars.

\$18.

Trowbridge &amp; Shaler.

Endorsed, "M. M. Knapp, Treas."

Trowbridge &amp; Shaler.

No. 212. New York, Jan'y 12th, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of A. Trowbridge, two hundred  
and fifty dollars. 10

\$250.

TROWBRIDGE &amp; SHALER.

Endorsed, "For deposit, Alvah Trowbridge."

Trowbridge &amp; Shaler.

No. 213. New York, Jan'y 18th, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of Robt. Conklin, twenty-four  
dollars.

\$24.

Trowbridge &amp; Shaler.

Endorsed, "Robert Conklin, for deposit, Wm. E. Cocker."

Trowbridge &amp; Shaler

No. 214. New York, Jan'y 19th, 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of A. Trowbridge, five hundred  
 dollars.  
 \$500. Trowbridge & Shaler.

Endorsed, "For deposit, A. Trowbridge."

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10 Trowbridge &amp; Shaler.

No. 215. New York, Jan. 20th 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of Acker, Merrall & Condit, one  
 hundred and forty-five 07-100 dollars.  
 \$145.07-100. Trowbridge & Shaler.

Endorsed, "Acker, Merrall & Co."

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Trowbridge &amp; Shaler.

No. 216. New York, Jan'y 21st, 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of Starr & Marcus one hundred  
 48-100 dollars.  
 \$100.48-100. Trowbridge & Shaler.

Endorsed, "For deposit in Chat. Nat. Bank, Starr & Marcus."

Trowbridge &amp; Shaler.

No. 217. New York, Jan'y. 25th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Jas. McGivern, one hundred  
dollars.

\$100. Trowbridge &amp; Shaler.

Endorsed, "Jas. McGivern."

Trowbridge &amp; Shaler.

No. 218. New York, Jan. 26th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of M. M. Knapp, Esq., sixty  
dollars. 10

\$60. Trowbridge &amp; Shaler.

Endorsed, "M. M. Knapp, for deposit by the Gorham M'fg.  
Co. Gorham M'fg. Co., pr. W. C. Spencer."

Trowbridge &amp; Shaler.

No. 219. New York, Jan'y. 26th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of J. H. T. Banta, two hundred  
and fifty-six 94-100 dollars.

\$256.94-100. Trowbridge &amp; Shaler.

Endorsed, "J. H. T. Banta."

Trowbridge &amp; Shaler.

No. 220. New York, Jan'y. 26th, 1869

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer, fifty dollars.

\$50.

Trowbridge &amp; Shaler.

Endorsed, "H. W. Knapp &amp; Co., David H. Clark."

10

Trowbridge &amp; Shaler.

No. 221. New York, Jan'y. 26th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Dr. H. A. Hopper, two hundred and sixty-seven dollars.

\$267.

Trowbridge &amp; Shaler.

Endorsed, "H. A. Hopper."

Trowbridge &amp; Shaler.

No. 222. New York, Jan'y. 27th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Croney, Lent &amp; Co., one hundred and seventy-three dollars.

\$173.

Trowbridge &amp; Shaler.

Endorsed, "For deposit: Croney, Lent &amp; Co."

Trowbridge &amp; Shaler.

No. 223. New York, Jan'y 29th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of F. C. Kempton & Co, eighty-  
three 50-100 dollars.

\$83.50-100. Trowbridge &amp; Shaler.

Endorsed, "F. C. Kempton &amp; Co."

Trowbridge &amp; Shaler.

No. 224. New York, Feb'y 1st, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of C. Ravaux, thirty-eight 75-  
100 dollars. 10

\$38.75-100. Trowbridge &amp; Shaler.

Endorsed, "For deposit: C. Ravaux."

Trowbridge &amp; Shaler.

No. 225. New York, Feb'y 2d, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of A. W. Christy & Co., seventy-  
five 55-100 dollars.

\$75.55-100. Trowbridge &amp; Shaler.

Endorsed, "A. W. Christy, J. Wiggins."

Trowbridge &amp; Shaler.

No. 226. New York, Feb'y 4th, 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of A. Trowbridge, one thousand  
 dollars.  
 \$1000. Trowbridge & Shaler.

Endorsed, "For deposit: Alvah Trowbridge."

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10 Trowbridge &amp; Shaler.

No. 227. New York, Feb'y 4th, 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of Taylor, McGibbon & Co.,  
 ninety-seven 73-100 dollars.  
 \$97.73-100. Trowbridge & Shaler.

Endorsed, "Taylor, McGibbon & Co."

---

Trowbridge &amp; Shaler.

No. 228. New York, Feb'y 5th, 1869.  
 THE NATIONAL PARK BANK,  
 Pay to the order of Hackensack Gas Light Co.,  
 seventeen 50-100 dollars.  
 \$17.50-100. Trowbridge & Shaler.

Endorsed, "M. M. Knapp, Treas."

No. 229. New York, Feb. 13th, 1869.

THE NATIONAL PARK BANK.

Pay to the order of Gamaliel Rose, one hundred and fifty-seven 50-100 dollars.

\$157.50-100.

Trowbridge & Shaler.

Endorsed, "Gamaliel Rose, Garret Ackerson, Jr., C. & M. Knapp."

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No. 230. New York, Feby. 20th, 1869.

THE NATIONAL PARK BANK.

Pay to the order of David T. Way, thirty-two 10 32-100 dollars.

\$32.32-100.

Trowbridge & Shaler.

Endorsed, "David T. Way."

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No. 231. New York, Feby. 25th, 1869.

THE NATIONAL PARK BANK.

Pay to the order of Acker, Merrall & Condit, thirty-one 70-100 dollars.

\$31.70-100.

Trowbridge & Shaler.

Endorsed, "Acker, Merrall & Condit."

Trowbridge &amp; Shaler.

No. 232. New York, Feby. 25th, 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of A. Trowbridge, two hundred  
 dollars.  
 \$200. Trowbridge & Shaler.

Endorsed, "For deposit A. Trowbridge."

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No. 233. New York, Mch. 4th, 1869.

FIRST NATIONAL BANK.

Pay to the order of Jas. McGivern, one hundred  
 10 dollars.  
 \$100. Trowbridge & Shaler

Endorsed, "Jas. McGivern."

---

No. 234. NEW YORK, Mch. 4th, 1869.

FIRST NATIONAL BANK.

Pay to the Bearer, twenty-four dollars.  
 \$24. Trowbridge & Shaler.

Endorsed, "Anderson & Achenbach."

No. 235. New York, Mch. 6th, 1869.

FIRST NATIONAL BANK.

Pay to the order of Anderson & Achenbach, forty-seven 62-100 dollars.

\$47.62-100. Trowbridge & Shaler.

Endorsed, "Anderson & Achenbach."

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No. 236. New York, Mch. 6th, 1869.

FIRST NATIONAL BANK.

Pay to the order of A. H. Berry, thirty-five dollars. 10

\$35. Trowbridge & Shaler.

Endorsed, "Abm. H. Berry."

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No. 237. New York, Mch. 9th, 1869.

FIRST NATIONAL BANK.

Pay to the order of A. Trowbridge, five hundred dollars.

\$500. Trowbridge & Shaler.

Endorsed, "For deposit: A. Trowbridge."

Trowbridge &amp; Shaler.

No. 238.

New York, Mch. 12th, 1868.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Hackensack & N. Y. R. R.  
Co., seventy-five dollars.

\$75.

Trowbridge &amp; Shaler.

Endorsed, "J. H. Zabriskie, Treas., H. & N. Y. R. R. Co.,  
John Stagg."10  
Trowbridge & Shaler.

No. 239.

New York, Mch. 13th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of John J. Ward, eighty-six 50-  
100 dollars.

\$86.50-100.

Trowbridge &amp; Shaler.

Endorsed, "John J. Ward, J. H. T. B."

Trowbridge &amp; Shaler.

No. 240.

New York, Mch. 24th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of P. A. H. Voorhis & Brother,  
four hundred and seventy-two 33-100 dollars.

\$472.33-100.

Trowbridge &amp; Shaler.

Endorsed, "P. A. H. Voorhis &amp; Bro., Paul C. Coffin."

Trowbridge &amp; Shaler.

No. 241. New York, Mch. 25th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Acker, Merrall &amp; Condit, sixty-three 98-100 dollars.

\$63.98-100. Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Condit."

No. 242. New York, April 2d, 1869.

FIRST NATIONAL BANK.

Pay to the order of A. Trowbridge, one hundred dollars.

10

\$100. Trowbridge &amp; Shaler.

Endorsed, "For deposit, A. Trowbridge."

No. 243. New York, April 6th, 1869.

FIRST NATIONAL BANK.

Pay to the order of David T Way, eighty-two 06-100 dollars.

\$82.06-100. Trowbridge &amp; Shaler.

Endorsed, "David T. Way, pr. Jno. F. Way."

No. 244.

New York, April 9th, 1869.

## FIRST NATIONAL BANK.

Pay to the order of J. H. Andrus, Esq., one hundred  
dollars.

\$100.

Trowbridge &amp; Shaler.

Endorsed, "J. H. Andrus, Andrus Brothers."

No. 245.

New York, April 10th, 1869.

## FIRST NATIONAL BANK.

Pay to the order of John J. Anderson, thirty-eight  
10 67-100 dollars.

\$38.67-100.

Trowbridge &amp; Shaler.

Endorsed, "John J. Anderson, Anderson &amp; Achenbach."

No. 246.

New York, April 16th, 1869.

## FIRST NATIONAL BANK.

Pay to the order of Acker, Merrall & Condit, forty  
five 05-100 dollars.

\$45.05-100.

Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Condit."

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

End

Trowbridge &amp; Shaler.

No. 247. New York, April 16th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK

Pay to the order of A. Trowbridge, one thousand  
dollars.

\$1000.

Trowbridge &amp; Shaler.

Endorsed, "For deposit, A. Trowbridge."

Trowbridge &amp; Shaler.

No. 248. New York, April 24th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Josiah T. Brown, Esq., Agt.,  
five hundred and twenty-nine 30-100 dollars 10

\$529.30-100.

Trowbridge &amp; Shaler.

Endorsed, "For deposit, by Josiah T. Brown, Agt."

Trowbridge &amp; Shaler.

No. 249. New York, April 27th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of A. W. Christie & Co., twenty-  
one 50-100 dollars.

\$21.50-100.

Trowbridge &amp; Shaler.

Endorsed, "A. W. Christie &amp; Co., J. Wiggin."

Trowbridge &amp; Shaler.

No. 250. New York, May 1st, 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of John J. Ward, Esq., fifty dol-  
 lars.  
 \$50 Trowbridge & Shaler.

Endorsed, "John J. Ward."

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10 Trowbridge &amp; Shaler.

No. 251. New York, May 1st, 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of J. H. T. Banta, Esq., fifty-seven  
 81-100 dollars.  
 \$57.81-100. Trowbridge & Shaler.

Endorsed, "J. H. T. Banta, E. E. Vreeland, J. C. Wemple  
 & Co."

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No. 252.

New York, May 1st, 1869.

THE FIRST NATIONAL BANK.  
 Pay to the order of H. L. Page, Agt., one hundred  
 and five 66-100 dollars.  
 \$105.66-100. Trowbridge & Shaler.

Endorsed, "H. L. Page, W. H. Sanford, W. B. Camp."

No. 253. New York, May 1st, 1869.

THE NATIONAL PARK BANK.

Pay to the order of G. Ackerson, Jr., Esq., fourteen  
hundred and ninety-eight dollars.

\$1498.

Trowbridge & Shaler.

Endorsed, "G. Ackerson."

No. 254. New York, May 10th 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Acker, Merrall & Condit, one  
hundred and forty-six 31-100 dollars. 10

\$146.31-100.

Trowbridge & Shaler.

Endorsed, "Acker, Merrall & Condit."

No. 255. New York, May 17th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of James Ryan, twenty-five  
dollars.

\$25.

Trowbridge & Shaler.

Endorsed, "James Ryan, John Stagg."

Trowbridge &amp; Shaler.

No. 256. New York, May 18th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of L. M. Carnes, Esq., Agent, two  
hundred and fifty-one 70-100 dollars.

\$251.70-100.

Trowbridge &amp; Shaler.

Endorsed, "L. M. Carnes."

Trowbridge &amp; Shaler.

No. 257. New York, May 19th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Messrs. Waldo & Barre, two  
hundred and eighteen 25-100 dollars.

\$218.25-100.

Trowbridge &amp; Shaler.

Endorsed, "Waldo &amp; Barre."

Trowbridge &amp; Shaler.

No. 258. New York, May 22d, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer, one hundred dollars.

\$100.

Trowbridge &amp; Shaler.

Endorsed, "Burtis &amp; Rice."

Trowbridge &amp; Shaler.

No. 259. New York, May 27, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Anderson & Achenbach,  
twenty-one 31-100 dollars.

\$21.31-100. Trowbridge &amp; Shaler.

Endorsed, "Anderson &amp; Achenbach."

Trowbridge &amp; Shaler.

No. 260. New York, May 28th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Alden & Cumming, one  
hundred dollars. 10

\$100. Trowbridge &amp; Shaler.

Endorsed, "For deposit: Alden &amp; Cumming."

Trowbridge &amp; Shaler.

No. 261. New York, May 31st, 1869.

THE NATIONAL PARK BANK.

Pay to the order of S. Munn, Son & Co., twenty-  
eight 75-100 dollars.

\$28.75-100. Trowbridge &amp; Shaler.

Endorsed, "S. Munn, Son &amp; Co."

Trowbridge &amp; Shaler.

No. 262.

New York, June 1st, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer, one hundred dollars.

\$100.

TROWBRIDGE &amp; SHALER.

Trowbridge &amp; Shaler.

No. 263.

New York, June 4th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of John Stagg, twenty-eight  
dollars.

\$28.

Trowbridge &amp; Shaler.

10 Endorsed, "John Stagg."

Trowbridge &amp; Shaler.

No. 264.

New York, June 8th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of C. Ravaux, sixty dollars.

\$60.

Trowbridge &amp; Shaler.

Endorsed, "For deposit, C. Ravaux."

No. 265.

New York, June 12th, 1869.

## THE IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer, two hundred dollars.

\$200.

Trowbridge &amp; Shaler.

Endorsed, "Anderson &amp; Achenbach."

Trowbridge &amp; Shaler.

No. 266.

New York, June 15th, 1869.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Acker, Merrall & Condit,  
one hundred and eighteen 02-100 dollars.

\$118.02-100.

Trowbridge &amp; Shaler. 10

Endorsed, "Acker, Merrall &amp; Condit."

Trowbridge &amp; Shaler.

No. 267.

New York, July 3d, 1869.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Starr & Marcus, ninety-eight  
dollars.

\$98.

Trowbridge &amp; Shaler.

Endorsed, "Starr &amp; Marcus."

Trowbridge &amp; Shaler.

No. 268. NEW YORK, July 3d, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of A. Trowbridge, four hundred and forty-one 89-100 dollars.

\$441.89-100.

TROWBRIDGE &amp; SHALER.

Endorsed, "Pay Tift &amp; Howard, or order, A. Trowbridge, Tift &amp; Howard."

No. 269.

New York, July 13, 1869.

## FIRST NATIONAL BANK.

10 Pay to the order of S. H. Mason &amp; Co., twenty-nine 25-100 dollars.

\$29.25-100.

Trowbridge &amp; Shaler.

Endorsed, "S. H. Mason &amp; Co., deposited to cr., Corbet &amp; Schanck."

Trowbridge &amp; Shaler.

No. 270.

New York, July 17th, 1869.

## THE NATIONAL PARK BANK,

Pay to the order of Croney, Lent &amp; Co., three hundred and six dollars.

\$306.

Trowbridge &amp; Shaler.

Endorsed, "For deposit, Croney, Lent &amp; Co."

Trowbridge &amp; Shaler.

No. 271. New York, July 19th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Acker, Merrall & Condit, two  
hundred dollars.

\$200.

Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Condit."

Trowbridge &amp; Shaler.

No. 272. NEW YORK, July 29th, 1869.

THE NATIONAL PARK BANK.

Pay to Bearer, two hundred dollars.

\$200.

Trowbridge &amp; Shaler. 10

Trowbridge &amp; Shaler.

No. 273. New York, Aug. 29th, 1869.

THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred dollars.

\$100.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 274. New York, Aug. 5th, 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of P. A. H. Voorhis & Brother,  
 one hundred and forty-one 88-100 dollars.  
 \$141.88-100. Trowbridge & Shaler.

Endorsed, "P. A. H. Voorhis & Bro., A. Derrom, John J. Brown, Pres't."

10 Trowbridge &amp; Shaler.

No. 275. New York, Aug. 6th, 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of Lewis Perrott, fifty-seven  
 30-100 dollars.  
 \$57.30-100. Trowbridge & Shaler.

Endorsed, "Lewis Perrot."

Trowbridge &amp; Shaler.

No. 276. New York, Aug. 6th, 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of G. W. Mac Donald, nineteen  
 04-100 dollars.  
 \$19.04-100. Trowbridge & Shaler.

Endorsed, "George W. Mac Donald, T. H. Halet & Co."

Trowbridge &amp; Shaler.

No. 277. New York, Aug. 6th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of George Halsted, twenty-three 45-100 dollars.

\$23.45-100

Trowbridge &amp; Shaler.

Endorsed, "A. W. F. Dare, Wm. A. Bronnps."

Trowbridge &amp; Shaler.

No. 278. New York, Aug. 6th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of G. H. Mason &amp; Co., twenty-two 75-100 dollars.

\$22.75-100.

Trowbridge &amp; Shaler.

10

Endorsed, "S. H. Mason &amp; Co., Post &amp; Nichols."

Trowbridge &amp; Shaler.

No. 279. New York, Aug. 7th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of J. H. Banta &amp; Sons, twenty-three 47-100 dollars.

\$23.47-100.

Trowbridge &amp; Shaler.

Endorsed, "J. H. Banta &amp; Sons, N. N. Voorhis, for deposit, Allen &amp; Brother."

Trowbridge &amp; Shaler.

No. 280. New York, Aug. 7th, 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to the order of A. Bax & Son, twenty four  
 25-100 dollars.  
 \$24.25-100. Trowbridge & Shaler.

Endorsed, "A. Bax & Son, For deposit in Nassau Bank,  
 Thos. Chatterton & Co."

10 Trowbridge &amp; Shaler.

No. 281. New York, Aug. 10th, 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK.  
 Pay to Bearer, eighty dollars.  
 \$80. Trowbridge & Shaler.

Trowbridge &amp; Shaler.

No. 282. New York, Aug. 10th, 1869.  
 IMPORTERS' AND TRADERS' NATIONAL BANK  
 Pay to the order of David T Way, forty-six 79-100  
 dollars.  
 \$46.79-100. Trowbridge & Shaler.

Endorsed, "David T. Way, p. Jno. T. Way."

No. 283. New York, August 13th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of ——— one hundred dollars.

\$100. Trowbridge & Shaler.

Endorsed, "Pay C. P. Williams, Esq., cash or order, Roesle & Son. Pay American Exchange Nat'l Bank, or order, for account of Nat'l Albany Exchange Bank, William Gould, President."

No. 283. New York, August 13th, 1869.

THE NATIONAL PARK BANK. 10

Pay to the order of Gamaliel Rose, one hundred and fifty-seven 50-100 dollars.

\$157.50-100. Trowbridge & Shaler.

Endorsed, "Gamaliel Rose. For deposit: Terhune & Westervelt."

No. 285. New York, August 16th, 1869.

THE NATIONAL PARK BANK.

Pay to C. G. Kellogg, Jr., or Bearer, four hundred dollars.

\$400. Trowbridge & Shaler.

Trowbridge &amp; Shaler.

No. 286. New York, 21st August, 1869.

THE NATIONAL PARK BANK.

Pay to Chas. G. Kellogg, Jr., or Bearer, seventy-five dollars.

\$75.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 287. New York, August 23, 1869.

THE NATIONAL PARK BANK.

Pay to the order of Acker, Merrall &amp; Condit, two hundred dollars.

10

\$200.

Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Condit."

Trowbridge &amp; Shaler.

No. 288. New York, August 31st, 1869.

THE NATIONAL PARK BANK.

Pay to the order of David H. Terhune, three hundred and fifty-four 62-100 dollars.

\$354.62-100.

Trowbridge &amp; Shaler.

Endorsed, "David H. Terhune, Anderson &amp; Achenbach."

Trowbridge &amp; Shaler.

No. 289. New York, Sept. 1st, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Starr & Marcus, seventy-five  
dollars.

\$75. Trowbridge &amp; Shaler.

Endorsed, "Starr &amp; Marcus."

Trowbridge &amp; Shaler.

No. 290. New York, Sept 1st, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer, eighty dollars.

\$80. Trowbridge &amp; Shaler. 10

Endorsed, "Burtis &amp; Rice."

Trowbridge &amp; Shaler.

No. 291. New York, Sept. 4th, 1869.

THE NATIONAL PARK BANK.

Pay to John Madden, or Bearer, thirty 50-100  
dollars.

\$30.50-100. Trowbridge &amp; Shaler.

Endorsed, "For deposit: to the credit of C. H. Lilienthal,  
per Wm. P. Par."

Trowbridge &amp; Shaler.

No. 292.

New York, Sept. 10th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the Bearer, two hundred dollars.

\$200.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 293.

New York, Sept. 14th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Anderson & Achenbach, two  
hundred and eighty-one 18-100 dollars.

\$281.18-100.

Trowbridge &amp; Shaler.

10 Endorsed, "Anderson &amp; Achenbach."

Trowbridge &amp; Shaler.

No. 294.

New York, Sept. 14th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of H. B. Kirk & Co., ninety 44  
100 dollars.

\$90.44-100.

Trowbridge &amp; Shaler.

Endorsed, "H. B. Kirk &amp; Co."

Trowbridge &amp; Shaler.

No. 295. New York, Sept. 15th, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of S. R. Cumming or bearer,  
three hundred dollars.

\$300.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 296. New York, Sept. 18th, 1869.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Enoch Morgan's Sons, nine-  
teen 50-100 dollars.

\$19.50-100.

Trowbridge &amp; Shaler. 10

Endorsed, "E. Morgan's Sons."

Trowbridge &amp; Shaler.

No. 297. New York, Sept. 20th, 1869.

## THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred and fifty  
dollars.

\$150.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 298.

New York, Sept. 21st, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of Brewster & Co., three hundred and eighty-four 25-100 dollars.

\$384.25-100.

Trowbridge &amp; Shaler.

Endorsed, "Brewster &amp; Co."

10  
Trowbridge & Shaler.

No. 299.

New York, Sept. 25th, 1869.

## IMPORTERS' AND TRADERS' NATIONAL BANK

Pay to the order of Annin & Co., thirty-five dollars.

\$35.

Trowbridge &amp; Shaler

Endorsed, "Annin &amp; Co."

Trowbridge &amp; Shaler.

No. 300.

New York, Sept. 28th, 1869.

## IMPORTERS' AND TRADERS' NATIONAL BANK

Pay to the order of Bruner & Moore, forty-five dollars.

\$45.

Trowbridge &amp; Shaler.

Endorsed, "Bruner &amp; Moore."

No. 301.

New York, Oct. 1st, 1869.

## FIRST NATIONAL BANK.

Pay to the Bearer, three hundred dollars.

\$300.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 302.

New York, Oct. 4th, 1869.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of Acker, Merrall &amp; Condit, one hundred and sixteen 98-100 dollars.

\$116.98-100.

Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Condit."

10

Trowbridge &amp; Shaler.

No. 303.

New York, Oct. 4th, 1869.

## IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to Matthew Kernan or Bearer, sixty-eight 42-100 dollars.

\$68.42-100.

Trowbridge &amp; Shaler.

Endorsed, "Wm. Veldras, John Perry, J. N. Lane &amp; Co., Aaron Kidder &amp; Co."

Trowbridge &amp; Shaler.

No. 04. New York, Oct. 9th, 1869

THE NATIONAL PARK BANK.

Pay to the Bearer, thirty-five dollars.

\$35.

Trowbridge &amp; Shaler.

Endorsed, "A. Bax &amp; Son, Gunz &amp; Stumpf."

Trowbridge &amp; Shaler.

No. 305. New York, October 11th, 1869.

THE NATIONAL PARK BANK.

Pay to the Bearer, three hundred dollars.

\$300.

TROWBRIDGE &amp; SHALER.

10  
Trowbridge & Shaler.

No. 306. New York, October 13th, 1869.

THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred dollars.

\$100.

Trowbridge &amp; Shaler.

Endorsed, "Pay Nassau Bank, W. L. Cooper, F. H. Post."

No. 307. New York, October 15th, 1869.

THE NATIONAL PARK BANK.

Pay to the order of David T. Way, sixty 75-100  
dollars.

\$60.75-100.

Trowbridge & Shaler.

Endorsed, "David T. Way, p. John T. Way."

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No. 308. New York, October 15th, 1869.

IMPORTERS' AND TRADERS' NATIONAL BANK.

Pay to the order of C. Ravaux, thirty-two dol-  
lars.

\$32.

Trowbridge & Shaler.

10

Endorsed, "For deposit: C. Ravaux."

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No. 309. New York, October 21st, 1869.

THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred dollars.

\$100.

Trowbridge & Shaler.

Trowbridge &amp; Shaler.

No. 310. New York, October 22d, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of P. A. Brower, fifty-one 48  
100 dollars.

\$51.48-100. Trowbridge &amp; Shaler.

Endorsed, "P. A. Brower, P. L. Harrison, J. H. T. B."

Trowbridge &amp; Shaler.

No. 311. New York, Oct. 25th, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of Josiah T. Brown, Esq., Agt.,  
10 five hundred and twenty-nine 30-100 dollars.

\$529.30-100. Trowbridge &amp; Shaler.

Endorsed, "For deposit, by Josiah T. Brown, Agt."

Trowbridge &amp; Shaler.

No. 312. New York, Oct. 25th, 1869.

## THE NATIONAL PARK BANK.

Pay to the Bearer, seventy-five dollars.

\$75. Trowbridge &amp; Shaler.

No. 313. New York, Oct. 30th, 1869.

THE NATIONAL PARK BANK

Pay to the Bearer, one hundred dollars.

\$100. Trowbridge & Shaler.

Endorsed, "Acker, Merrall & Condit."

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No. 314. New York, Nov. 2d, 1869.

THE NATIONAL PARK BANK.

Pay to the Bearer, fifty-five 42-100 dollars.

\$55.42-100. TROWBRIDGE & SHALER.

Endorsed, "W. E. Wells, pay B. Seaman, Cashier or order, 10  
for acct. of Union National Bank of Rahway, N. J., J. C.  
Codeem, pr.

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No. 315. New York, Nov. 4th, 1869.

THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred and fifty dollars.

\$150. Trowbridge & Shaler.

Trowbridge &amp; Shaler.

No. 316. New York, Nov. 5th, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of J. H. T. Banta, four hundred and ninety-eight 75-100 dollars.

\$498.75-100.

Trowbridge &amp; Shaler.

Endorsed, "J. H. T. Banta."

Trowbridge &amp; Shaler.

No. 317. New York, Nov. 5th, 1869.

## THE NATIONAL PARK BANK.

Pay to the Bearer, sixteen dollars.

\$16.

Trowbridge &amp; Shaler.

Endorsed, "Anderson &amp; Achenbach."

Trowbridge &amp; Shaler.

No. 318. New York, Nov. 12th, 1869.

## THE NATIONAL PARK BANK.

Pay to the Bearer, two hundred and fifty dollars.

\$250.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 319. New York, Nov. 17, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of Anderson &amp; Achenbach, thirty-nine 40-100 dollars.

\$39.40-100.

Trowbridge &amp; Shaler.

Endorsed, "Anderson &amp; Achenbach."

Trowbridge &amp; Shaler.

No. 320. New York, Nov. 17, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of J. Van Buskirk &amp; Sons, one hundred 75-100 dollars.

\$100.75-100.

Trowbridge &amp; Shaler.

10

Endorsed, "J. Van Buskirk &amp; Sons."

Trowbridge &amp; Shaler.

No. 321. New York, Nov. 17th, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of Acker, Merrall &amp; Condit, two hundred dollars.

\$200.

Trowbridge &amp; Shaler.

Endorsed, "Acker, Merrall &amp; Condit."

Trowbridge &amp; Shaler.

No. 322.

New York, Nov. 19th, 1869.

## THE NATIONAL PARK BANK.

Pay to the order of L. M. Carnes, Esq., two hundred and one 70-100 dollars.

\$201.70-100.

Trowbridge &amp; Shaler.

Endorsed, "L. M. Carnes"

10 Trowbridge &amp; Shaler.

No. 323.

New York, Nov. 30th, 1869.

## THE NATIONAL PARK BANK.

Pay to the Bearer, two hundred dollars.

\$200.

Trowbridge &amp; Shaler.

Trowbridge &amp; Shaler.

No. 324.

New York, Dec. 1st, 1869.

## THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred and twenty-five dollars.

\$125.

Trowbridge &amp; Shaler.

Endorsed, "V. M. Ramie,"

Trowbridge &amp; Shaler.

No. 325. New York, Dec. 7th, 1869.

THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred dollars.

\$100. Trowbridge &amp; Shaler.

Endorsed, "Darling, Griswold &amp; Co."

Trowbridge &amp; Shaler.

No. 326. New York, Dec. 7th, 1869.

THE NATIONAL PARK BANK.

Pay to the Bearer, one hundred dollars.

\$100. Trowbridge &amp; Shaler. 10

Endorsed, "Darling, Griswold &amp; Co."

Trowbridge &amp; Shaler.

No. 327. New York, Dec. 9th, 1869.

THE NATIONAL PARK BANK.

Pay to the order of D. T. Way, one hundred dol-  
lars.

\$100. Trowbridge &amp; Shaler.

Endorsed, "David T. Way."

Trowbridge &amp; Shaler.

New York, Oct. 24th, 1866.

## THE NATIONAL PARK BANK.

Pay to the order of Josiah T. Brown, Esq., Agt.,  
 five hundred and twenty-nine 30-100 dollars.

\$529.30-100.

Trowbridge &amp; Shaler.

Endorsed, "For deposit: J. T. Brown, Agt."

---

10 Trowbridge &amp; Shaler.

New York, August 1st, 1866.

## THE NATIONAL PARK BANK.

Pay to the order of Josiah T. Brown, Agt., five  
 hundred and thirty-one 30-100 dollars.

\$531.30-100.

Trowbridge &amp; Shaler.

Endorsed, "For deposit, Josiah T. Brown, Agt."

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# In Chancery of New Jersey.

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Between

BRAINED SHALER,

*Compt.,*

and

MARY A. TROWBRIDGE,

*Def.*

---

*On Bill, &c.*

Examination of witnesses taken in a certain case depending in the Court of Chancery of the State of New Jersey, wherein Bernard Shaler and others are complainants and 10 Mary E. Trowbridge and others are defendants, before Isaac Van Wagoner, a Master and Examiner in Chancery, at the Court House, in the City of Paterson, this twenty-fifth day of May, in the year of our Lord one thousand eight hundred and seventy-five, in the presence of John W. Griggs, of counsel with complainants, and Charles H. Voorhis, of counsel for defendants.

WALTER HAVILAND, a witness produced on the part of the complainants, being duly sworn, according to law, on his oath, deposeth and saith: 20

I live in Brooklyn, New York; I am book-keeper with Adams & Shaler; they are in the hide and leather business at 85 Gold street, New York; they succeeded the firm of Trowbridge & Shaler. I was with Mr. Adams before the

formation of the firm of Adams & Shaler, and have been with their firm since their formation, January 1, 1871. I made the closing entries of the firm of Trowbridge & Shaler in their books during that time; I made the entries in them between the first day of January, 1871, and the first day of July, 1871, and at the latter date carried the balances into the books of Adams & Shaler.

Daniel Adams and Brained Shaler, are the general partners of the firm of Adams & Shaler; John Kiersted and Wyn-  
10 koop Kiersted are the special partners. The last three are the surviving members of the firm of Trowbridge & Shaler. Charles G. Kellogg, junior, had the charge of the books of Trowbridge & Shaler just before I commenced having the charge of them, on January 1, 1871; he is dead; I cannot give the date of his death.

I received in my charge on January 1, 1871, the books of Trowbridge & Shaler.

A book being shown to witness, he says that is the journal and day book A, of Trowbridge & Shaler.

20 Said book is offered in evidence, on the part of the complainants, and is marked Exhibit S, 26, on their part.

A book shown to witness, he says, that is the journal and day book B of Trowbridge & Shaler.

Said book is offered in evidence on the part of the complainants, and its marker exhibit S, 27, on their part.

A book shown to witness he says that is the journal and day book C, of Trowbridge & Shaler.

Said book is offered in evidence on the part of the complainants and is marked exhibit S, 28, on their part.

10 These three last books are all the journals and day-books of Trowbridge & Shaler from the commencement of said firm up to the first day of July, 1871.

A book shown to witness, he says that is the ledger of Trowbridge & Shaler, and the only one.

Said book is offered in evidence on the part of the complainants and is marked exhibit S, 29, on their part.

A book shown to witness, he says that is the book of trial balances of Trowbridge & Shaler.

Said book is offered in evidence on the part of the complainants and is marked Exhibit S, 30, on their part.

A book shown to witness, he says that is petty cash expense book and the back part is a borrowed and loan memorandum of Trowbridge & Shaler.

Said book is offered in evidence on the part of the complainment and is marked Exhibit S, 31, on their part.

A book shown to witness, he says that is the check book 10 on the Park Bank of the City of New York, of Trowbridge & Shaler.

Said book is offered in evidence on the part of the complainants, and is marked Exhibit S, 32, on their part.

A book shown to witness, he says that is the book of checks on the Park Bank, succeeding the last.

Said book is offered in evidence on the part of the complainants, and is marked Exhibit S, 33, on their part.

A book shown to witness, he says that is a check book on the Park Bank, of Trowbridge & Shaler, succeeding the 20 last.

Said book is offered in evidence on the part of the complainants, and is marked Exhibit S, 34, on their part.

The back part of this book is intended to be used for gold checks.

A book shown to witness, he says, that is a check book on the National Park Bank, of Trowbridge & Shaler, succeeding the last.

Said book is offered in evidence, on the part of the complainants, and is marked Exhibit S, 35, on their part. 30

A book shown to witness, he says, that is a check book of Trowbridge & Shaler on the Park Bank of New York, succeeding the last.

Said book is offered in evidence, on the part of the complainants, and is marked Exhibit S, 36, on their part.

A book shown to witness, he says, that is a check book of

Trowbridge & Shaler, on the Importers and Traders Bank of New York.

Said book is offered in evidence, on the part of the complainants, and is marked Exhibit S, 37, on their part.

A book shown to witness, he says, that is a check book of Trowbridge & Shaler, on the Importers and Traders Bank, of New York, succeeding the last.

Said book is offered in evidence, on the part of the complainants, and is marked Exhibit S, 38, on their part.

10 A book shown to witness, he says, that is a check book of Trowbridge & Shaler, on the First National Bank, of New York.

Said book is offered in evidence, on the part of the complainants, and is marked Exhibit S, 39, on their part.

These are all check books of Trowbridge & Shaler, that have been shown to me.

A book shown to witness, he says, that is a bank deposit or pass book of Trowbridge & Shaler, with the Park Bank, from January 1865, to December 6th, 1868.

20 Said book is offered in evidence, on the part of the complainants, and is marked Exhibit S, 40, on their part.

A book shown to witness, he says, that is a similar pass book of Trowbridge & Shaler, with the Importers and Traders Bank.

Said book is offered in evidence, on the part of the complainants, and is marked Exhibit S, 41, on their part.

Said pass book is from December, 1866, to November, 1869.

I am acquainted with the custom of business men and  
30 bankers keeping bank books.

1 Q. Are these two last bank books kept according to the usual custom?

Objected to.

A. They are.

2 Q. What do the entries on the left hand pages of these last two exhibits indicate?

Objected to.

A. They indicated that deposits have been received by the bank to the credit of the depositor. In this case that would be Trowbridge & Shaler.

3 Q. What do the entries on the right hand pages of these last two books indicate?

Objected to.

A. That checks have been drawn by Trowbridge & Shaler against the deposits entered on the left hand side; they indicate that the checks have been paid and charged to the depositor. 10

4 Q. Do the entries on the right hand pages indicate anything as to what becomes of the checks when they have been paid by the bank, after they are paid by the bank, and if so, what?

Objected to.

A. I don't know that the entries indicate what has been done, but it is customary to return to the depositors those checks as vouchers for the moneys paid out.

5 Q. Does it appear to have been done in this case?

Objected to. 20

A. Yes.

A book shown to witness, he says that is a petty cash book of Trowbridge & Shaler.

Said book is marked Exhibit S, 42, on the part of the complainants, and is thus offered in evidence.

It has been partially used for the same purpose by Adams & Shaler.

A book shown to witness, he says that is the account current book of Trowbridge & Shaler.

Said book is offered in evidence, on the part of the complainants, and is marked Exhibit S, 43, on their part. 30

Adjourned to 2 o'clock, P. M.

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2 o'clock, P. M.

5 Q. Recurring now to the affairs of Trowbridge & Sha-

ler, point out, in their books, what is shown as to the individual account of Joseph A. Trowbridge, by those books, up to January 1, 1870?

A. Exhibit S, 29, being looked at, page 212, in C. G. Kellogg, jr's., handwriting, shows that his share of the profits for 1865, amounted to \$3,705 23

That is credited to him.

	It shows that the moneys drawn by him during that year, together with interest, amounted to	\$4,075 25
10	Being an overdraft of	\$1,000 02
	In 1866.	
	Credit side	\$3,229 09
	Debit side, including overdraft of preceding year, amounts to	\$4,664 16
	In 1867.	
	Credit side,	1,523 88
	Debits, including accumulated overdrafts,	5,670 53
	On page 213, in 1868.	
	Credit side.	1,675 25
20	Debits,	9,180 89
	In 1869.	
	Credit side,	none
	Debits,	15,612 87
	In 1870.	
	Credits,	none
	Debits,	18,948 25

The balances are carried along and included in these different statements.

All that I have given is in the handwriting of C. G. Kellogg, except a few items in the last statement; which are, I think, in the handwriting of Mr. Brooks.

6 Q. Point out to us what the books show, as to profits or loss of Trowbridge & Shaler's business, from January 1, 1870, until it was closed out, July 1, 1871?

Objected to.

A. Exhibit S, 28, shown to witness, page 116; on that

page it is shown that there was a loss divided of \$6,726 45  
That was for the year 1870.

On page 169, for 1871, on same book, the loss  
on doing business was \$5,791 29

No, I have mistaken that item.

The loss in business in that year was \$5,791 29

On July 1, 1871, the business of the old firm of Trow-  
bridge & Shaler was transferred to Adams & Shaler.

The assets of Trowbridge & Shaler, July 1, 1871, were

The nett assets of the concern, which were trans- 10  
ferred to the books of Adams and Shaler, were \$84,166 07

The firm were owing Van Wagenen, Tuttle & Co.,  
of New York \$6,313 65

Which has been deducted to produce this nett  
assets of \$84,166 07

7 Q. Do you know of any obligations on the part of the  
surviving members of the firm of Trowbridge & Shaler,  
which were in existence July 1, 1871, given on account of  
the affairs or debts of Trowbridge & Shaler; if so, state  
what they were and for what they were given? 20

Objected to.

A. I do. I know of notes that were discounted at the  
First National Bank at Saugerties, New York, and the pro-  
ceeds used in the business of Trowbridge & Shaler, notes  
amounting to \$21,000 00  
and in the same way other notes amounting to \$12,000 00  
more, were discounted in the same way at the National Un-  
ion Bank, at Monticello, New York, and the proceeds used  
in the same way in the business of Trowbridge & Shaler,  
and they were all unpaid at that date, July 1, 1871. 30

These notes were made by Brainard Shaler, and those dis-  
counted at Saugerties were drawn to the order of John Kier-  
sted, and endorsed by him. Those discounted at Monticel-  
lo were drawn to the order of W. Kiersted & Co., and en-  
dorsed by them. Of the notes discounted at Saugerties the  
first one was for \$6,000—and the proceeds deposited in the

National Park Bank of New York, December 23, 1869, to the credit of Trowbridge & Shaler.

The next for \$5,000, was discounted and deposited in like manner with the National Park Bank to the credit of Trowbridge & Shaler, December 29, 1869.

The third one for \$5,000—the proceeds deposited in the Park Bank to the credit of Trowbridge & Shaler, on March 1st and 2d, 1870.

The fourth one for \$5,000—the proceeds deposited in the  
10 National Park Bank, New York, November 21 and 23, 1870. Of those discounted at Monticello, the proceeds were all deposited in the Park Bank to the credit of Trowbridge & Shaler. They were each in the amount of \$3,000, and dates of deposit were January 29, 1870, and January 29, 1870. There were two deposited on the same date, March 1, 1870, and March 29, 1870.

All of those notes as they fell due, were renewed by the same parties, and rediscounted in the same way and for the same amounts.

20 None of these transactions were entered in the regular books of the concern, excepting the entries of deposits of proceeds in Bank.

I do not know what these monies were used for.

8 Q. Were the amounts of these discounts which were deposited to the credit of Trowbridge & Shaler, as you have above stated, ever charged against Trowbridge & Shaler, or credited to the makers or endorsers of the notes?

A. They were not; there was no entry of them, as I have  
30 stated, except the entry of the proceeds of the discounts in the check book of the concern.

Those notes were never paid by Trowbridge & Shaler, or out of their funds.

9 Q. Was any account taken of them in the statement of Trowbridge & Shaler's affairs, made up July 1st, 1871?

A. There was not.

Because they were not on the books of the concern, they were not in the ledger.

They did not appear as a part of the liabilities of the concern.

10 Q. For what special purpose was the statement of July 1st, 1871, made up, that you have given us?

A. For the purpose of transferring the assets of the old firm of Trowbridge & Shaler into the hands of Adams & Shaler.

The amount which the surviving partners of Trowbridge & Shaler, were credited with by Adams & Shaler, July 1st, 1871, as transferred from Trowbridge & Shaler's business 10 was \$84,166.07.

I don't know of my own knowledge who W. Kiersted & Co. are.

11 Q. Who do you understand them to be?

Objected to.

A. Wynkoop Kiersted, John Kiersted and a Mr. Swain; that is so far as the tanning interest are concerned; there are other interest as in which there are other parties.

12 Q. What is the amount of indebtedness of Joseph A. Trowbridge, charged against him and shown by the 20 books of Trowbridge & Shaler, July 1st, 1871?

A. \$19,611.44, (page 213, Exhibit S, 29.) That is the amount of \$18,948.25 given in the statement of January 1st, 1870, with accrued interest.

13 Q. What do the books show, by any entries, July 1, 1871, as to profit and loss, not previously entered up in the books of Trowbridge & Shaler?

A. They show a deficiency in the cash account of (page 1869, Exh. S, 28,) \$101,348 70

That item was the difference between the amount of cash 30 actually on hand, and what there should have been by the entries made previously. It was the difference between the debit and credit side of the cash account.

I should have stated that during that year, 1871, the losses in business were charged to the accounts of the surviving partners; none of it was charged to the account of Joseph A.

Trowbridge, as his account was already largely overdrawn.

*Cross examination.*

I am thirty years old ; I have known Brained Shaler between five and six years. I knew Charles G. Kellogg, junior ; I knew him less than a year ; I have seen him write ; I know his handwriting. I went into the employ of Mr. Shaler first when Adams & Shaler commenced business ; that was not my first acquaintance with Mr. Brained Shaler ; I had known him a few months before that ; less than a year. I had nothing to do with the books of Trowbridge & Shaler before I went into the employ of Adams & Shaler ; I had nothing to do with the affairs and business of Trowbridge & Shaler before I went into the employ of Adams & Shaler, except occasionally to take a check to them for parties for whom I was employed. I did not know Joseph A. Trowbridge ; I never saw him write ; I don't know his handwriting.

14 Q. You have spoken of those books of Trowbridge & Shaler ; what knowledge have you that those were the books of Trowbridge & Shaler ?

A. I have kept them since January 1st, 1871.

15 Q. Is that all the knowledge you have that they are or were the books of Trowbridge & Shaler ?

A. I find the accounts of Mr. Trowbridge and Mr. Shaler in them ; I also find in them a charge to Daniel Adams, in whose employ I was, for leather he bought of Trowbridge & Shaler, which was charged to him in a bill headed Trowbridge & Shaler. The check paying that bill was made to the order of Trowbridge & Shaler.

The bill was April 15, 1870, to Daniel Adams.

16 Q. All the information which you have in regard to these books, has been acquired since January 1, 1870, has it not ?

A. Yes ; It is since January 1, 1871, that I have acquired the information in regard to those books

I cannot state at present where the check book on the Importers and Traders' Bank, preceeding S 37. I presume I have seen it; I don't know.

I have known Daniel Adams more than five years, between five and six years. He was a dealer in hides and leather before he became a member of the firm of Adams & Shaler. He is not related to Brained Shaler or to either of the Kiersteds, that I know of. I was the book-keeper of Adams & Shaler from the commencement of that firm, and am still their book-keeper. 10

17 Q. Does any of these books which have been shown you here to-day, show what the assets of Trowbridge & Shaler, which were transferred July 1, 1871, to Adams & Shaler, consists of?

A. They do; the ledger does; The ledger shows, on page 443, an item of \$63,293 08 cash paid for hides then at the tannery in process of tanning; and on page 190 an item of \$27,134 64, balance of moneys collected by Adams & Shaler, belonging to Trowbridge & Shaler, and then held by them, Adams & Shaler. 20

Those two amounts, less an amount due to Van Wagoner, Tuttle & Co., by Trowbridge & Shaler of \$6,311 65, which was assumed by Adams & Shaler, makes the amount of nett assets heretofore given, \$34,166 07. The hides were in the tannery at Mongaup, town of Bethel, Sullivan county, New York, and also at Palenville tannery, Green county, New York.

18 Q. Then on July 1, 1871, Trowbridge & Shaler, or the survivors of Trowbridge & Shaler, transposed hides in these two tanneries, belonging to them, and in process of tanning 30 for them, to the new firm of Adams & Shaler, for \$63,293 08?

A. No sir; the hides did not belong to Trowbridge & Shaler.

19 Q. To whom did they belong?

A. Brainard Shaler, John Kiersted and Wynkoop Kier-

sted, who were known by other firms in the swamp, as Shaler & Kiersted; the style in the books of the firm of Trowbridge & Shaler, was B. Shaler, new account.

20 Q. Where, in the books of Trowbridge & Shaler is the account of B. Shaler, new account, which shows these hides on which \$63,293.08 has been paid by Trowbridge & Shaler?

A. On folio 443, Exhibit S, 29.

21 Q. Is that all that the books show in regard to it?

10 A. It can be shown more in detail in other books, but with the same results.

Examination adjourned by consent, to Monday, the 31st of May, 1875, at ten o'clock A. M., at the Court House, Paterson.

MONDAY, May 31st, 1875.

Examination of witnesses continued, in the presence of S. Tuttle, Esq., of counsel for complainants, and C. H. Voorhis, Esq., of counsel for defendants.

WALTER HAVILAND continued on cross-examination.

20 22 Q. Point out where and in what books it is shown in detail, what items this \$63,293.08 consists of?

A. Exhibit S, 29, page 443, shows the items.

23 Q. Read the items to which you there refer by your last answer?

A. Debits,	\$62,232 14
	1,696 44

Credits,	\$605 89
----------	----------

29 61

24 Q. Have you fully answered the first question?

30 A. It can be shown more in detail.

25 Q. Show it?

A. Referring to Exhibit S, 28, folio 114. The item of \$62,232 14 is made up of 23 items.

March 10, 1870, Check to E. Morgan Sons,	\$ 50 31
March 18, 1870, check to J. R. Plum & Bro.,	2,360 72
“ 28, 1870, check to T. L. Smull & Co.,	446 94
“ 30, 1870, “ E. Sweet & Co.,	4,414 99
April 29, 1870, “ S. S. Arnold,	2,046 31
May 27, 1870, “ E. Sweet & Co.,	5,229 15
June 9, 1870, note to J. H. Brower & Co.,	6,612 23
June 16, 1870, check to E. Sweet & Co.,	6,713 96
July 30, 1870, “ Keck, Morser & Co.,	1,890 14
August 9, 1870, “ Thompson, Wyckoff & Co.	2,184 03 10
“ 24, 1870, “ Keck, Morser & Co.,	3,269 92
“ 27, 1870, “ “ “	1,330 56
“ 9, 1870, labor on hides, T. W. & Co.,	13 75
Sept. 1, 1870, check to Keck, Morser & Co.,	3,183 70
Sept. 23, 1870, “ “ “	1,325 60
Nov. 3, 1870, “ T. Clarendon & Co.,	5,763 24
Nov. 21, 1870, “ E Sweet & Co.,	5,750 67
Dec. 3, 1870, “ Keck, Morser & Co.,	1,542 66
“ 10, 1870, “ E. Sweet & Co.,	3,179 47
“ 10, 1870, credit C. G. Kellogg,	148 50 20
“ 5, 1870, credit McEntee & Co.,	32 40
“ 17, 1870, check to Fawcett, Benedict & Co.	1,380 84
“ 29, 1870, “ “ “ “	3,362 25
	<hr/>
	\$62,232 14

The item of \$1,696 34 is interest, presumably on those amounts.

Referring to Exhibit S, 43, page 41, I find it is interest on the different items making up the amount \$62,231 14.

26 Q. Whose handwriting is that page 41? 30

A. C. G. Kellogg, junior.

27 Q. What is the account on that page?

A. B. Shaler, new account.

This book is an account current book and is a memorandum of the interest on the different items composing the account called “B. Shaler new account.” The interest

from the dates of the different items to January 1st, 1871, except the note, the interest on which I suppose runs from the due date. Passing to the credits, the item of \$605 89 to the credit of "B. Shaler new account," is made up of items, as follows:

March	5, 1870, check M. Hesling,	\$454 21
"	9, 1870, check Keck, Morser & Co.,	51 60
April	29, 1870, check Sales Kips,	2 00
Nov.	21, 1870, check Rilson & Munoz,	12 45

---

\$520 26

10 and the item of \$29 61 to the credit of the same account, I find by reference to S, 43, page 41, is interest on the items composing the foregoing amount to the 1st of January, 1871.

There has an item been left out; an entry to correct error. He reads, Entry to correct error, page 112, Exhibit S, 28. I read from page 114.

Credit B. Shaler, new account, \$85 63  
as cash December 22d, 1870.

The two items \$520 26 and \$85 63 make up the amount \$605 89, mentioned in answer to question 23.

20 The \$29 61 is the other item mentioned in same answer. The error I have personal knowledge of, it was made by a Mr. Brooks, a book keeper referred to previously; in writing up the books of Trowbridge & Shaler, during the illness of C. G. Kellogg, junior; it was for some kips sold out of a lot of hides sent to the tannery, and the proceeds of those kips sold were received by Mr. Brooks to B. Shaler's personal account, as he was not aware of the meaning "B. Shaler new account."

28 Q. Who made that correction, and when?

30 A. C. G. Kellogg, junior, after his convalescence and return to business.

29 Q. How do you know these facts, that you have just stated?

A. You mean in regard to this correction; I remember

the conversation between Mr. Brooks and C. G. Kellogg, junior, which took place in regard to it.

30 Q. Was that before or after you received these books in charge?

A. It was after I received them in charge, but before I had done much work on them.

31 Q. Where did you hear this conversation?

A. Partly at No. 3 Ferry street, and partly at No. 82 Gold street, New York City.

32 Q. Have you fully answered question No. 22? 10

A. I believe I have.

33 Q. Do you mean to say that you have given us all the information which the books contain, in reference to the items which compose this \$63,293 08?

A. I can show by the check books that checks were actually given when so stated in the books, and probably also what the items making up the credit were for.

34 Q. Can you not tell from the bookss what the check to E. Morgan & Sons, for \$50 31 was for?

A. Turning to Exhibit S, 36, check book on the National 20 Park Bank, of New York, that it was for nett proceeds of sales of hides; I read this from the stump of the check.

35 Q. Is that all the information you can give us from the books in regard to that check?

A. The letter book should show a press copy of the account sales rendered with this check; probably does so, but I have not got the book here; it can be procured. There is no way of getting at that more satisfactorily than we have, without producing the letter book, showing the transaction. 30

36 Q. Can you tell from the books what the check for \$2,360 72 was given for?

A. It was to pay bill of hides bought of James R. Plum & Bro., dated February 16, 1870.

37 Q. Where do you find that information?

A. Exhibit S, No. 36, check book on National Park Bank,

of New York; and I read from the stump of that check, having that date upon it, the endorsement on it being in the handwriting of C. G. Kellogg, junior.

38 Q. Is there no other entry in the books in regard to that item?

A. Not on the books of Trowbridge & Shaler; this being a specification of the amount charged to "B. Shaler, new account;" and further information than that being beyond the scope of Trowbridge & Shaler's books.

10 39 Q. Can you tell, from the books, what the note to J. H. Brown & Co., for \$612 23, was given for.

A. I read from Exhibit S, No. 36, being check book on National Park Bank, New York City: June 9, 1870, "paid note hides, J. H. Brown & Co.; B. Shaler, new account."

40 Q. Then that note was paid June 9, 1870, as appears by what you have just read?

A. It was.

41 Q. Does or does not this item appear in the day book or cash book, or in some other place in the books besides 20 the two which you have pointed out?

A. It probably would appear in the bill book, but as this was a payment for account of other parties, it would not necessarily appear in any other place in the books of Trowbridge & Shaler, than has now been stated.

It does not appear anywhere else on the books of Trowbridge & Shaler.

42 Q. When does the account styled "B Shaler new account" begin in the books?

A. The check to E. Morgan & Sons, March 10, 1870, for 30 \$50 31 in the first item.

43 Q. From what do you ascertain that fact?

A. From the entry in Exhibit S, 28, folio 114.

44 Q. Does not that same page show an item for that account dated March 5, 1870?

A. It does, to the credit of the account. The other item is the beginning of the items charged to the account.

45 Q. Where and when is the beginning of the items credited to that account?

A. In position, the first entry is on page 114, Exhibit S, 28, and is the item of \$35 63, as cash, December 22d, 1870. In date an entry following that of a check to M. Hessling, March 5, 1870, for \$454 21.

46 Q. Can you tell from the books what that item \$454 21 is for?

A. There is no entry in the books of Trowbridge & Shaler showing that; stop a moment, there may be; there may be in a book that is not here; it is a blotter used for making informal entries, which were afterwards regularly entered upon the books of the concern.

47 Q. So far as you know all the accounts of Trowbridge & Shaler, after the decease of Joseph A. Trowbridge, so far as relates to what occurred after his death, were kept in these books, which have here been offered in evidence, were they?

A. They were.

48 Q. Do you know of any other book or books which show any of the affairs of Trowbridge & Shaler, either before or since his decease?

A. There are other books which have entries and which are called blotters and there were also letter books; I know of no others that I can remember at present. These blotters or rather the entries in these blotters, were the same as those in the books offered in evidence, but in some instances were worded rather different, perhaps fuller in explanation also tanning record, and bill book showing the notes and dates when payments of notes were due. 30

49 Q. Do the books indicate what was meant by "B. Shaler new account?"

A. I find an entry in the index to the ledger, Exhibit S, 29, stating that it was hides furnished Mongaup tannery, and Palenville, during 1870; paid bills, &c.; and the details of the different items as heretofore explained, show

that they were mostly checks to different parties; labor on hides. There was one note which was payable at Bank, and paid without a check. In these answers, when I have taken it for granted that your questions referred to the books of Trowbridge & Shaler.

50 Q. Do you know of any other books than those which you style the books of Trowbridge & Shaler, which would throw light on the questions which you have been asked here this morning?

10 A. Yes sir; there is a blotter of "B. Shaler new account," and also a journal and ledger which would help. The journal and day book are here; they are almost useless without the blotter, for explanation.

51 Q. Who were the survivors of the firm of Trowbridge & Shaler, at the death of Joseph A. Trowbridge?

A. Brained Shaler, John Kiersted and Wynkoop Kiersted.

52 Q. Are these three persons the same that you spoke of, in your examination on Tuesday last, as being known as Shaler & Kiersted?

20 A. They are; and the parties whose interests were represented on the books of Trowbridge & Shaler, in the account: "B. Shaler new account."

53 Q. Your personal knowledge, as to these books, began as I understand you, January 1st, 1871?

A. Not till after that, but dated back; I actually knew nothing about the books till February, 1871; but Mr. Kellogg having been sick some time, they had not been written up for several months; September, 1870, I think it was.

54 Q. When, in these books, do the accounts of Adams & 30 Shaler begin, as a new firm?

A. January 1, 1871; the first entry is January 3, 1871.  
Adjourned to 2 o'clock, P. M.

---

2 o'clock, P. M.

55 Q. Do you know of any bank account under the name of "B. Shaler new account?"

A. There was a B. Shaler account opened with the bank for a short time, but not a "B. Shaler new account," that I know of.

56 Q. Explain that?

A. I am not in a position to explain it very thoroughly at present; I know there was a bank book or pass book, containing such an account, but without referring to it, that is about all the information I could give concerning it.

57 Q. On what bank?

A. I think it was on the Park Bank, but am not positive; 10 it was not an important affair.

58 Q. Have you any personal knowledge that \$21,000 notes were discounted for Trowbridge & Shaler, at Saugerties; or has all your information, in regard thereto, been derived from Mr. Shaler, or Wynkoop Kiersted, or John Kiersted?

A. I have no knowledge that any notes of Trowbridge & Shaler were so discounted. The notes discounted at Saugerties were notes of B. Shaler, endorsed by John Kiersted.

59 Q. Did you take these notes to Saugerties? 20

A. I did not.

60 Q. Did you see the notes?

A. I did; I drew them, that is the renewals of them, not the original ones.

61 Q. Then the original ones you never saw?

A. I never did that I know of.

62 Q. Then all you know about the original \$21,000 notes said to have been discounted at Saugerties, and the \$12,000 notes said to have been discounted at the National Union Bank at Monticello, is what you have been told by others, 30 in regard thereto, is not that so?

A. That is all I know about the original notes.

63 Q. Have you any knowledge or information as to what the assets of Trowbridge & Shaler consisted of, at the time of the decease of Joseph A. Trowbridge?

A. Nothing more than the books shows.

64 Q. Can you tell what items make up the sum of \$27,184 64, on page 190, of the ledger, Exhibit S, 29?

A. I can.

65 Q. Give the items?

A. Debit side.

January	3 to 20,	1871,	\$ 265 82
"	23 to 28,	"	118 05
"	31,	"	9,676 73
February	28,	"	15,276 26
10 "	28,	"	6,579 75
March	31,	"	3,620 51
"	31,	"	454 74
"	31,	"	1,802 56
April	29,	"	3,401 85
"	5,	"	661 20
"	29,	"	6,099 75
May	30,	"	2,507 66
"	30,	"	2,551 91
"	30,	"	142 83
20 June	2,	"	97 12
January	1,	"	861 65
			<hr/>
			\$54,118 39

Credits,			
January	31,	1871,	\$ 9,266 84
February	28,	"	5,601 56
"	1,	"	250 00
March	31,	"	28 69
May	31,	"	7,485 44
April	29,	"	2,686 57
30 "	29,	"	2 40
May	30,	"	1,498 39
June	2,	"	63 86
"	30,	"	50 00
			<hr/>
			\$26,933 75

The difference between those two gives,

\$27,184 64

66 Q. In whose handwriting is what you have just read?

A. My own.

67 Q. Of what does the first item \$265 82 consist?

Objected to.

A. It consists of 8 items of leather sold to different parties, in which Joseph A. Trowbridge had no interest, leather, the hides for which were sent out after his death, or bought in the market after his death.

68 Q. Where do you find those 8 items?

A. Exhibit S, 28, folio 152; day book C. 10

69 Q. How do you know that Trowbridge had no interest in those 8 items of leather?

A. From the fact that the hides from which they were made, were purchased after his death, and the old firm of Trowbridge & Shaler, being at that time in liquidation, incapable of initiating new transactions.

70 Q. What knowledge have you as to when the hides that went into these items were bought, and can you say, upon your own knowledge, when they were bought?

A. The books show that to be the fact; I can only say, 20 from my own knowledge, in reading from the books.

71 Q. Then you cannot say, from your own knowledge; and answer only from what the books show, do you?

A. Only from what the books show.

72 Q. Where do the books show when these hides, which went into the 8 items, were bought?

A. The tanning record shows it, which we have not got here to day; that tanning record is the name of a book.

73 Q. Where does it appear, if at all, in books, what the next item, \$118 05, consists of? 30

A. Exhibit S, 28, folio 153.

One answer I have made I shall have to amend, in which I said Mr. Trowbridge had no share. I will have to amend it in this, by inserting sales made after January 1, 1871, the proceeds of which went directly into the hands of Adams & Shaler, and for which they afterwards accounted.

74 Q. Do you now mean to say that Trowbridge had or had not an interest in these sales ?

A. He had an interest in those sales so far as those items were concerned in which there was an interest in the old concern, and for which Adams & Shaler afterwards accounted, by the credits on page 190, of the ledger, Exhibit S, 29.

75 Q. You know nothing about the condition of the property and assets of the firm of Trowbridge & Shaler, at the time of Trowbridge's death, except what you have learned  
10 by information which you have acquired since January 1, 1871; do you ?

A. I do not.

76 Q. Do you know whether Trowbridge & Shaler made money, or lost money, between January 1, 1871, and July 1, 1871 ?

A. The books show that they lost money.

77 Q. How much ?

A. \$5,791 29; that is including interest on this large deficiency in cash account, which forms the bulk of it.

20 78 Q. How much was that interest ?

A. \$5,938 19.

79 Q. Explain how you made up the account to July 1, 1871, showing that Trowbridge & Shaler had lost \$5,791 29 from January 1, 1871 to July 1, 1871 ?

A. To the debit of the account there were placed items of bad debts, to the amount of \$ 398 72  
Balance of interest, 5,938 19  
Expense account, 839 29

And crediting the account.

30 With commissions earned on leather sold, \$1,241 50  
And profit on merchandize, 143 41

The difference between the footings of those items should show the loss I have stated.

That is not the way the accounts stands on the books; it is merely an abstract to show you the result of the business between the dates mentioned, January 1, 1861, and July 1, 1871.

80 Q. How does it stand on the books?

A. There are additions to the charges against the account of a deficiency in the cash of \$101,348 70, also the overdraft on Mr. Trowbridge's account as shown on the books, the amount which he owed the concern. \$19,611 44

which with the loss above mentioned, makes the amount of \$126,751 43

which was divided among the surviving partners and charged to their accounts as lost, charged June 30, 1871.

81 Q. From what page and book did you take your last 10 answer?

A. Exhibit S, 28, folio 169, book C.

82 Q. Please read the entry there in regard to \$101,348.70?

A. June 30, 1871, Exhibit S, 28, page 169.

Charge profit and loss, credit cash amount to debit, in cash account carried to profit and loss, this balance represents the amount of cash that ought to be on hand, but it cannot be found.

The amount originally entered was \$101,835.93 20  
after that was made, items of the borrowed and loan account not on the regular books of the concern, were found amounting to \$487.23  
reducing the balance which should have been on hand to the amount of \$101,348 70.

83 Q. Point out on the borrowed and loan account the items discovered, which made up the \$487.23?

A. That I don't think can be done, because they were not entries that were made at the times of the transactions on the borrowed and loan, during Mr. Kellogg's absence through sickness, and during some confusion occurring at that time were lost sight of, until they came up for payment, some of them on one side, and some on the other. there was a considerable confusion at the time; I have got the items here now; I can give them to you; I did not suppose I could.

During this sickness of C. G. Kellogg, junior, the cash had not been balanced for quite a long time; the two offices being still in operation; the one at No. 82 Gold street, the other at No. 3 Ferry street; and items had been paid out during that time which had not been entered in the books, but left in the drawer, in memorandum form, and when these entries came to be made, had not yet been discovered. Here is an item of \$15.50 charge Adams & Shaler, and credit cash, paid freight 300 hides leather Mongaup, 10 received February 1, 1871, not before charged; book-keepers memorandum explaining it, as Trowbridge & Shaler's cash account was not balanced till February 4, 1871, this amount which was not discovered till afterwards would have increased the cash balance turned over to them.

This I have been stating is from day-book and journal, Exhibit S, 28, page 159.

These items were not on the borrowed and loan book, but they should have been there; \$66.14 on page 168, Exhibit S, 28, an item paid out in the same way of which no 20 entry had been made.

And the main part of it \$405.59, was cash still in the Ferry street office not consolidated with Adams & Shaler's cash, until that time, page 157, Exhibit S, 28.

84 Q. Those items making \$487.23, all occurred after January 1, 1871, did they not?

A. They did.

85 Q. The whole of page 169, is in whose handwriting?

A. My own.

86 Q. Is that the first entry of this \$101,348.70, in any 10 of the books of Trowbridge & Shaler?

A. It is the first entry.

Examination adjourned, by consent, to Tuesday, June 1, 1875, at the same place and hour.

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Examination of witnesses in above entitled cause continued June 1, 1875, at same place, in the presence of S. Tut-

tle, of counsel with complainants, and C. H. Voorhis, of counsel for defendants.

WALTER HAVILAND, continued.

*Cross examination.*

87 Q. Have you here this morning any book which shows what assets of Trowbridge & Shaler were received by Adams & Shaler, after December 29, 1870?

A. Yes sir.

88 Q. Produce it, and read the items and dates?

A. The items have been read before, except as to some 10 details.

Exhibit S, 29, shows those items, on pages 190 and 443. The items are the same as given to questions 25 and 65.

89 Q. Have you here the cash book of Adams & Shaler; if so, produce it?

A. I have; here it is.

Said book is offered in evidence, on the part of the defendants, and is marked Exhibit D, 1.

90 Q. Does this book, Exhibit D, 1, show what assets of Trowbridge & Shaler were received in cash by Adams & Shaler, after January 1, 1871?

A. I presume it is correct to call them assets of Trowbridge & Shaler, as they were in liquidation. The book does show the cash items received by Adams & Shaler from Trowbridge & Shaler, in liquidation.

91 Q. Where?

A. On page 4 to 28, both inclusive; the even numbers of the pages. The odd numbers show cash payments by Adams & Shaler, for accounts of Trowbridge & Shaler, in liquidation.

30

92 Q. In whose handwriting is that book?

A. My own.

93 Q. Read from page 4, on the items of cash received by Adams & Shaler, for account of Trowbridge & Shaler?

Objected to.

Question waived, for the present, by defendant's counsel.

94 Q. Read from page 4, on the items of cash received by Adams & Shaler, in which the name of Trowbridge & Shaler occurs?

A.

	1871, Jan.	3,	To Trowbridge & Shaler, rec'd of		
				J. Musliner & Co.,	\$ 33 70
	"	"	3,	" rec'd of M. Armstrong	
				& Son,	41 20
10	"	"	3,	" " of J. O. Whitehouse,	4,539 66
	"	"	3,	" " of J. W. Davis & Co.,	80 31
	"	"	3,	" " of Levy & Katzman,	59 20
	"	"	3,	" " of F. N. Dietz,	67 42
	"	"	6,	" " of John Doe,	38 06
	"	"	6,	" " of John Doe,	5 71
	"	"	7,	" " of N. Weber,	218 39
	"	"	7,	" " of Edw. Potter,	209 35
	"	"	7,	" " of Lee Boot and	
				Shoe Co.,	1,064 20
20	"	"	7,	" " of John Doe,	5 48
	"	"	9,	" " of John Bogen,	29 94
	"	"	9,	" " of E. N. Jones,	86 60
	"	"	9,	" " of Aaron Clafin	
				& Co.,	1,019 77
	"	"	9,	" " of John Doe,	4 89
	"	"	11,	" " of John Doe,	29 40
	"	"	11,	" " of Weber & Flank-	
				enstein,	16 59
	"	"	12,	" " of D. A. Abels,	12 20
30	"	"	14,	" " of N. Weber,	42 14
	"	"	16,	" " of Wittrouskey &	
				Ruitell's,	643 68
	"	"	18,	" " of S. W. & E. Nast,	317 05
	"	"	19,	" " of D. A. Abels,	13 20
	"	"	20,	" " of J. Beiswenger,	31 20
	"	"	23,	" " of Kuohf & Cohn,	27 93

Page 6.

1861, Jan. 24, To Trowbridge & Shaler, rec'd of			
		J. Musliner & Co., \$	33 85
"	" 24,	" " of John Doe,	14 03
"	" 26,	" " of John Doe,	11 37
"	" 27,	" " of H. Levy,	104 43
"	" 28,	" " of Flankenstein,	70 97
"	" 28,	" " of R. L. & D. R. Hunt,	70 68
"	" 28,	" " of Interest Acct., (R. L. & D. R. Hunt,)	10 2
"	" 28,	" " of N. Weber,	328 63
"	" 28,	" " of J. Besweiger,	64 72
"	" 14,	" " joint acct. William Palen, alligator leather,	139 75
"	" 14,	" " of Bills Receiva- ble (J. C. Harding),	66 14
"	" 28,	" " of N. Weber, acct. bill Jan. 7,	96 37 20
"	" 27,	" " of H. Levy, acct. bill Jan. 3,	20 47
"	" 27,	" " of W. Dowling, acct. bill Jan. 7,	1 68
Balance cash in hand, January 1st, 1871, in bank, T. & S.			260 00
In Bank account, B. Shaler,			28 47
Estimated amount of cash in advance,			117 12
			\$10,066 08 30

Let me here explain in regard to this item of estimated cash.

That I did not know of the formation of the firm of Adams & Shaler, till later than this date, and as the cash had not been balanced, there was no way of knowing exactly the amount of cash on hand at this date, in the cash

drawer of Trowbridge & Shaler, so that I had to take the amount of cash placed in my hands about ten days later than this, and from that basis, estimate what the amount of cash should have been in the drawer of Trowbridge & Shaler, at the close of the month of January, 1871.

Page 8.

1871, Feb. 1, To Trowbridge & Shaler, rec'd of

				A. Clafin & Co.,	\$2,999 40
				of A. P. Nash & Co.	1,250 47
10	"	"	1,	"	"
			2,	of Levy & Katz-	
				man,	43 40
			3,	of Wittkousky &	
				Ruitels,	314 81
			3,	of William Dowling,	5 18
			7,	of Hoyt Bros.,	1,221 03
			7,	of Kessel & Alliger,	135 28
			7,	of J. O. Tompkins,	106 30
			7,	of Interest acct.	
				(J. O. Tompkins.)	1 24
20	"	"	7,	of Copeland & Hart-	
				well,	565 86
			8,	of J. Parsons & Co.,	320 10
			8,	of	
				with interest,	2 45
			8,	of Atherton, Stet-	
				son & Co.,	413 93
			9,	of J. D. Witcher,	4,037 62
			9,	of F. H. Kidder	
				& Co.,	649 51
30	"	"	10,	of C. E. Page, jr.,	237 98
			10,	of John Doe,	23 05
			10,	of H. Levy,	46 99
			11,	of C. M. Holmes,	464 19
			13,	of Wittkousky & Reu-	
				tells,	319 13
			14,	of R. W. Emerson,	320 58
			16,	of John Mundell & Co.	325 40

## Page 10.

1871, Jan. 17,	To Trowbridge & Shaler,	rec'd of S. A. & J. J. Dickerson,	\$628 37
" " 21,	" " of N. Weher,		125 33
" " 21,	" " of Bell's Ex., storage,		56 75
" " 23,	" " of Wittkousky & Reutels,		328 50
" " 23,	" " of Flankenstein,		14 20
" " 28,	" " of A. P. Nash & Co.,		329 57 10
			<hr/>
			\$15,276 26

## Page 12.

1871, M'ch 2,	To Trowbridge & Shaler,	rec'd of Fogg, Houghton & Coolidge,	\$375 23
" " 4,	" " of N. Weher,		131 13
" " 7,	" " of H. H. Mawhinny,		474 72
" " 8,	" " of John Johnson & Co.	480 50	
			[Error; should be 20
			acc't A. & S.]
" " 13,	" " of M. Hessling,		28 69

## Page 14.

" " 15,	" " of F. H. Kidder & Co,	bill Jan. 31, '71, \$1,205 48
" " 16,	" " of J. Mishner & Co.,	14 06
" " 21,	" " of S. A. & J. J. Dickerson,	454 19
" " 23,	" " of A. Cushman, bill	30
		Jany. 21, '71, 486 20
" " 24,	" " of J. Mishner & Co.,	bills Jany. 19 & 23, 84 93

## Page 16.

" " 24,	" " of H. Levy, acct. bill	Jany. 3, '71, \$47 00
---------	----------------------------	-----------------------

1871, M'ch 28, To Trowbridge & Shaler,	rec'd of Livingston Manu-	
	facturing Co.,	48 03
" " 31,	" " of J. Mishner,	53 80
" " 31,	" " of H. Hessling & Son,	
	bill Jany. 30,	216 55
		<u>216 55</u>
		\$4,101 01

Page 18.

10	" Ap'l 4, Trowbridge & Shaler,	rec'd of Allen Hall, int.	
		borrowed money, \$	52 62
	" " 10,	" " of John A. Frye,	
		bill Feb. 6, '71,	1,025 35

Page 20.

	" " 17,	" " of W. T. Danforth, for	
		acct. S. Roberts,	
		bill Jan. 10, '71,	
		settled at 50c.,	136 88
20	" " 22,	" " of M. March. bill	
		Dec. 7,	16 54
	" " 24,	" " of C. G. Kellogg,	1,000 00

Page 22.

	" " 26,	" " of C. M. Holmes, bill	
		Feby. 33,	1,170 46
			<u>1,170 46</u>
			\$3,401 85

Page 24.

30	" May 8, To Trowbridge & Shaler,	acct. S. Roberts, bill Jan. 10,	
		compromised at 50c.,	\$138,35

Page 28.

	" " 31,	" rec'd of E. N. Jones,	4,48
			<u>4,48</u>
			\$142 83

There are other items further along; they were carried into Trowbridge & Shaler's account, item by item, on the dates on which they were received by Adams & Shaler.

95 Q. Please state, if you can, what further items afterwards went to the credit of Trowbridge & Shaler, in that cash book of Adams & Shaler?

A. Page 30.

1871, June 16, received of J. Mishner & Co., \$26 96

Page 32.

" " 27, " for 3 chairs and letter press, 6 00 10

That is all there is in June, and the account was closed up July 1, 1871.

96 Q. Do you know whether or not all the assets of every kind, of Trowbridge & Shaler, were transferred to Adams & Shaler?

A. All of any consequence were either transferred to Adams & Shaler, or sold, and the proceeds transferred, with the exception of a few unimportant items, such as old matting for the office, a few old books, and matters of that kind.

97 Q. What was done with the claim of Trowbridge & 20 Shaler, against Alden & Cumming?

A. Well that had no existence on the books of Trowbridge & Shaler, that is, there was no account representing that; there was such a claim made up, and judgment obtained, the proceeds of which were used in partial payment of the notes, under discount by the surviving partners of Trowbridge & Shaler at the First National Bank at Saugerties; I think that the notes at the National Union Bank had been previously paid, so that my present impression is none of this money was used to pay notes at that bank. 30

98 Q. For how much was that judgment?

A. The judgment was for a greater amount than the settlement.

I find in Exhibit D, 1, folio 196, November 7, 1873, received of L. H. Alden on account of judgment, \$15,000 00

Same book, folio 202, December 4, received of L. H. Alden, 4,500 00

And without referring to Adams & Shaler's ledger, which is not here, my recollection is, that is the whole amount received.

I cannot give the amount of the judgment; it was for rising twenty thousand dollars.

99 Q. Was it not for over \$30,000?

A. It was not; my impressions are it was \$25,000 or \$26,000; that is my impression.

100 Q. Where and when was the judgment rendered?

10 A. I never attended any of the sittings of the court; but my impression is, it was New York City, and in the fall of 1873.

101 Q. Are you acquainted with Mr. Alden and his responsibility?

A. I am acquainted with his person, but not his means.

102 Q. Can you to-day show here by any books what stock, hides in process of tanning or others, belonged to Trowbridge & Shaler, December 15, 1869?

A. I can.

20 103 Q. Please do so?

A. I can show what hides were in process of tanning on that date, but as it is the middle of the month, there would be no balances taken off from the books on that date, to show assets and liabilities at that time, but there would be later.

I find that it will be a difficult matter to give the hides in process of tanning, December 15, 1869, without referring to books, that are not here now, but can be procured, I mean the commission sales books, which would assist me in  
30 showing what hides were in process of tanning at that time.

The showing of the stock and other assets could be done by taking several days to figure up the balances of the ledger accounts, and that would show the main part of the assets at that time, but there would be an item of leather in stock on hand, which it would be difficult to determine ac-

curately until the first of the year, at which time an inventory was taken.

104 Q. Can you tell from the books here, what stock, hides in process of tanning, or other assets, belonged to Trowbridge & Shaler, January 1, 1870?

A. I can give the assets of the concern January 1, 1870; in Exhibit S, 3, turning to yearly balances, January 1, 1870, I find that the assets amounted to

\$272,322 50

Composed of the following items, to wit:

A cash balance, which is fictitious.	\$104,538 06 10
W. Kiersted & Co., contract account, representing hides at the tannery, and in closed lots in the store, the hides of which were valued at	82,608 26
B. Shaler, contract account, representing the same items as the preceding, only at the Palenville tannery,	27,126 94
Debts receivable,	28,803 42
J. A. Trowbridge's Debit balance,	15,612 87
Mead, North & Co.,	2,966 51 20
Stock account,	3,758 10
Mead, North & Co., contract account. That represent hides at their tannery,	3,826 80
Bills receivable,	102 20
And unclosed contracts,	8,978 34
This last item represents commission earned, and the interest and expenses incurred on leather sold previous to the first of the year, but belonging to lots not yet sold out and closed.	30
	<hr/>
	\$272,322 50

In that showing there are two items, and a large part of the third, which could not produce value. These are the items of enclosed contracts,

\$89,979 34

And J. A. Trowbridge,	15,612 87
And a large part of the item of cash,	104,538 06
Adjourned to 1½ o'clock, P. M.	

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1½ o'clock, P. M.

105 Q. What interest had Trowbridge & Shaler, January 1, 1870, in the hides at the tannery represented in the item, \$82,608 26?

A. They were interested in them to the extent of their commissions for purchasing the hides, and commissions for selling the leather made from them; being three per cent. for buying hides, and six per cent. commission for selling leather.

106 Q. Was that all the interest that they had in them?

A. The pay for the hides purchased was to come from the proceeds of the leather sold. They were not interested in any other manner.

107 Q. Do you mean to say that this \$82,608 26 represents money paid by Trowbridge & Shaler, for the purchase of hides for other people, or for themselves, and which was 20 it?

A. It was for the purchase of hides for other people to tan, and Trowbridge & Shaler were to get their money back from the proceeds of the leather made from those hides; if the proceeds of the leather should not be sufficient, the deficiency was to be made good by the tanners, and any profit beyond Trowbridge & Shaler's commission for selling the leather belonged to the tanners.

108 Q. Can you tell what the profits of Adams & Shaler were during the first year of the firm?

30 A. Exactly, but not from books here present.

109 Q. Do you know how much it was?

A. I figured up the result of the years' business at the time, but I cannot now state the amount of profit from

memory, not having had occasion to refer to it, lately.

110 Q. There was a profit on their first years' business?

A. There was.

111 Q. Turn to Exhibit S, 30, yearly balances January 1, 1870, and explain if you can, what the item there John Kiersted, \$10,397 92 means?

A. That is the balance to the credit of John Kiersted, over and beyond his special capital of \$37,500 on that date; consisting of accumulations of interest, on the capital employed in the business, together with the nett profit remaining to the credit of his account, during the preceding years of the co-partnership.

112 Q. Can you tell when that amount was drawn out by him?

A. The amount of his capital in the business was very much decreased on the closing of Trowbridge & Shaler's books, July 1, 1871, through division among the surviving partners, of the deficiency in the cash account and overdraft by J. A. Trowbridge; but what remained after the division of those losses was transferred to his account, with Adams & Shaler, as special partner.

113 Q. Look at same Exhibit, yearly balance January 1, 1869, and explain if you can, what the item John Kiersted \$10,578 30 means?

A. It is the balance to his credit, over and above his capital of \$37,500 00, at that date.

114 Q. Is that \$10,578 30 included or not, in the item \$10,397 92?

A. If the less could contain the greater, such is the case; I have here and can give the explanation how the same came to be reduced that year.

115 Q. Can you tell what amount of money was paid to John Kiersted, between January 1, 1869 and January 1, 1870, by Trowbridge & Shaler?

A. I can; \$3,080 96.

116 Q. Can you tell why this item of \$1,578 30 was not

credited to his capital account, as \$21,368 55 had in the same statement been credited to B. Shaler's capital account?

A. Because the two men were in very different positions; Mr. Shaler being a general partner, and Mr. Kiersted being a special partner; and it being necessary according to the laws of the State of New York, to be able to show at any time, that John Kiersted, as special capitalist had paid in, in reality, the amount of his special capital 10 \$37,000, and to show that that amount was still intact.

117 Q. You yesterday promised to have here to-day, a book that would explain the item \$50 31; a check to E. Morgan & Sons, Exhibit S, 28, folio 114, is that book here?

A. It is.

118 Q. Well explain?

A. It is a letter-book, containing a press copy of his account of hides for account of Messrs. E. Morgan & Sons, showing that on the 10th of March, 1870, they received proceeds of eleven green hides, sold for them, by Brained Sha- 20 ler; and in further proof I have their receipt of that date for the money, as coming from B. Shaler.

This is Trowbridge & Shaler's letter-book.

Said letter-book is offered in evidence, on the part of the defendants, and is marked Exhibit D, 2.

119 Q. Produce the bank book of B. Shaler, named yesterday?

A. Here it is; the first date in said book is almost obliterated, but the date in the check book to correspond is March 25, 1870. This is the check book corresponding to 30 the bank book.

Said bank book is offered in evidence, on the part of the defenants, and marked Exhibit D, 3.

Said check book is offered in evidence, on the part of the defendants, and marked Exhibit D, 4.

Witness here states that there is an error to his answer to question 67. All of the answer, after the word "parties,"

should be stricken out, as incorrect; and my whole answer to question 67 should be as follows :

A. It consists of 8 items of leather sold to different parties, after January 1, 1871, the proceeds of which went directly into the hands of Adams & Shaler, and for which they afterwards accounted.

I stated before, that this was leather in which Trowbridge had no interest; I correct that; he did have an interest in it.

Witness says: I want to make a correction to my answer 10 to question 38.

I wish to say that I have since thought of a press copy in the letter book of B. Shaler, which has not been offered in evidence, showing that lot of hides, their cost, the expenses and commission thereon, all comprised in an invoice which was sent to the tanner. Also an entry on the tanning record, which has not been offered in evidence, showing this same lot of hides, and from whom they were bought, the amount of the invoice sent to the tanners, details of weight, cost, and one date as cash of the invoice. 20

By consent, examination of witnesses adjourned to Tuesday, June 8, 1875, 10 o'clock, A. M., at the same place.

TUESDAY, June 8, 1875.

Examination of witnesses in above-entitled cause, continued, in the presence of Tuttle & Griggs, of counsel for complainants, and Charles H. Voorhis, of counsel for the defendants.

WALTER HAVILAND, continued :

*Re-direct examination.*

119 Q. Look at the book now shown to you, and state 30 what is it?

A. It is the commission sales book used by Trowbridge & Shaler.

120 Q. Explain the process of commission sales of hides and leather, as carried on by Trowbridge & Shaler, as shown by that book?

A. This would merely show the sales of leather; no sales of hides being entered in this book; when the hides were sent out to the tannery, each side in the process of tanning was stamped with a number; all the hides in any  
 10 one invoice bearing the same number from 0 upwards, commonly to 10 or 12, and when the leather came back from those hides, each lot was kept separate, and recognized by the numbers stamped upon the sides. The sales of leather of these different lots were all gathered into the commission sales book, under their respective numbers, and when any lot was all sold out, the cost of the hides from which the lot of leather was made, together with interest thereon, from the date which the hides were paid for, up to the time  
 20 the sales of the leather were due, by average, together with cost of cartage, on the leather, and inspection, and commissions, six per cent, on the sales of the leather were deducted from the gross amount of sales, and the balance, if any, carried to the credit of the tanners; so that after getting pay for the hides sent out with interest and expenses, Trowbridge & Shaler had no interest in the leather, further than obtaining their commission of six per cent.

121 Q. In cases of commission sales such as you have described, who would own the hides at the time they were sent to the tannery?

10 Objected to.

A. The usual form of tanning contract in use, in the "Swamp" specifies that the ownership shall remain with the commission merchants, but that is a form, as the commission merchants really receive nothing, but their six per cent. commission, and the object of it is, to prevent seizure of the hides while at the tannery, to satisfy debts owing by the tanner.

Said commission sales book is offered in evidence on the part of the complainants, and is marked Exhibit S, 44.

Solicitor for defendants objects to the admission in evidence of this last Exhibit, and all the Exhibits which have been offered on part of complainants since this witness was shown.

122 Q. Can you show by Exhibit S, 44, what leather Trowbridge & Shaler had on hand unsold, on the 15th December, 1869?

Objected to.

10

A. I can; I find there are 3369 sides of Mongaup leather, that is leather from Mongaup tannery; 3542 sides of Palenville leather, and 41 bundles bellies, Palenville. That is all perhaps, with the exception possibly of some leather purchased in the market, for filling orders of styles not on hand. This book does not show the latter stock, and shows merely commission sales.

123 Q. What interest had Trowbridge & Shaler in the leather that you have just enumerated?

A. Their commission was six per cent. Nothing more than that beyond a proper proportionate part for costs of hides and expenses incurred.

124 Q. How would their interest in such leather on hand, at the end of the year, be shown in the leather balances?

A. I don't understand the question.

125 Q. Question 124 repeated?

A. It would not be shown in any ledger balances at the end of the year. That is, their commission on that would not be shown in any ledger balance, because it would be an earned commission.

30

126 Q Referring to Exhibit S, 30, yearly balance, January 1, 1870, on the side of the debits is "W. Kiersted & Co., contract account, \$82,608 26;" just explain, from the books and your knowledge, what that means?

A. That is the sum of unclosed invoices of hides sent to W. Kiersted & Co., to tan under contract. What I mean by

an unclosed invoice is, that the leather made from the hides of that lot has not all been sold, and an account of the sales rendered to the tanner. This account is a sort of suspense account, and represents the hides after they are out of Trowbridge & Shaler's hands. "Mead, North & Co., contract, \$3,826 80," is of the same nature.

B. Shaler, contract account, \$27,126 94, is of the same nature.

127 Q. What is meant by the entry, "unclosed contracts, 10 \$8,979 34," in the same balance?

A. It is commissions earned in the preceding year, on lots of leather not closed at the date, January 1, 1870, together with interest on the hides, and the expenses of cartage and inspection.

128 Q. What is the meaning of the entry "Stock account, \$3,758 10," in the same balance?

A. It is the stock of leather on hand—not commission leather—at that date. It would be called merchandize leather, bought outside, in which nobody but Trowbridge & Shaler had any interest.

129 Q. Can you tell what amount of merchandize of that sort Trowbridge & Shaler had on hand, December 14, 1869?

A. I don't think I can.

130 Q. Explain the account called "Sales, Palenville," "Sales Mead, North & Co.," "Sales Mongaup," "Sales Walton, T. C S.," in the yearly balance January 1, 1870?

A. The sales Palenville, Mongaup, and Mead, North & Co., are sales of commission leather coming from those tanneries.

30 Sales "Walton, T. & S.," is an account of sales of leather at the Walton tannery, entirely for the account of Trowbridge & Shaler.

131 Q. Do those books show the leather of all sorts belonging to Trowbridge & Shaler, sold between December 14, 1869 and January 1, 1870; if so, point out where it is shown?

A. Exhibit S, 28, folio 9 to 19, both inclusive, show these dates.

132 Q. Do these books show the leather bought by Trowbridge & Shaler, between those dates last named; if so, where?

A. Those pages mentioned 9 to 19, inclusive, contain a history of the business transactions between those dates; they show purchases as well as sales.

133 Q. Do you know how the sum of \$19,500 came to be taken in settlement of the claim against Alden & Cumming?

A. That amount was taken in settlement in order to close up a vexatious litigation, and avoid a threatened appeal with further expense and trouble.

134 Q. Why was not that amount entered on the books of Trowbridge & Shaler, when received of Alden & Cumming?

A. The books of Trowbridge & Shaler had been closed up before that payment was made, so that when Adams & Shaler received the money, it was credited to the surviving 20 partners of Trowbridge & Shaler, under the name of Shaler & Kiersted, and the money used in payment of notes, discounted by the aforesaid surviving partners.

Adjourned to 2 o'clock, P. M.

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2 o'clock, P. M.

135 Q. When was this money paid by Alden & Cumming in compromise?

A. November 7th and December 4th, 1873.

136 Q. Explain the nature and scope of the B. Shaler 30 new account, on the books of Trowbridge & Shaler?

A. All moneys paid out by Trowbridge & Shaler occasioned by the initiation of new business after the death of J. A. Trowbridge, was charged to this account, as according

to the articles of co-partnership, liquidation of the old business was to begin at once, in event of the death of either of the general partners; and it was thus necessary to keep all new business entirely separate from the old transactions of the firm.

137 Q. Was any difference made in the giving of paper receipts, &c., between the B. Shaler new account business and the old firm business in liquidation?

A. Checks given for the B. Shaler new account were given by Trowbridge & Shaler in liquidation; signed in that form, in those words; but I never saw any papers signed in any other way than Trowbridge & Shaler, excepting by the individuals of the surviving partners.

138 Q. Exhibit S, 30, Trial Balance, July 1, 1871, in whose handwriting is that? and by whom was it made up?

A. It is in my own handwriting, and made up by me.

139 Q. The cash on hand by that balance is shown to be \$97,829 74, was such an amount of cash then on hand? and if not, why is that amount so shown?

20 Objected to.

A. There was no such amount of cash on hand, and it is shown because that is the difference between the receipts and payments as entered on the books, under the head of cash in the ledger, and shows that there were large payments of cash which were not entered on that account.

140 Q. Do you speak from actual knowledge to that amount of cash, not then being on hand?

A. I do.

141 Q. In making up the balance of interest, July 1, 1871, was interest on the supposed deficiency in the cash account calculated directly upon the deficiency, or in what manner; explain that?

A. It was calculated upon the amount to the credit of the surviving partners, from which this deficiency had not yet been deducted. And when I spoke of interest upon this deficiency it was meant to be so understood.

142 Q. Can you show, by the books, any other hides or leather on hand belonging to Trowbridge & Shaler, or held by them on commission, December 14, 1869, besides what you gave us in answer to question 122?

A. I find there was one invoice of Walton unclosed, of which there was remaining on hand at that date, 531 sides of leather. That is all I find beside. That was the only other invoice unclosed at that time.

143 Q. What is the book now shown you?

A. It is a book of note blanks, promissory notes, blanks, 10 and stubs belonging to Trowbridge & Shaler.

Said book is offered in evidence, on the part of the complainants, and is marked Exhibit S, 45.

Objected to.

144 Q. Were the notes, of which you have spoken, given by B. Shaler, and endorsed by the Kiersted's, and discounted at Saugerties, and at the Monticello Bank, taken from Exhibit S, 45, and entered on the corresponding stubs?

A. They were taken from this book, and I find all the entries on the stubs.

20

*Re-cross examination.*

145 Q. When, for the first time, did you see this Exhibit S, 45?

A. In February, 1871.

146 Q. Then you have no knowledge whatever, in regard to this book, prior to that date, have you?

A. I have not.

147 Q. What knowledge have you that any notes taken from that book had ever been paid?

A. I find the records of payments in the books of Trow-30 bridge & Shaler.

148 Q. And that is all that you know about it; is it?

A. Some of the notes I have drawn checks for; they were paid by Adams & Shaler, and the amount charged to Shaler & Kiersted; which accounts on the books of Adams & Sha-

ler represents the surviving partners of Trowbridge & Shaler.

149 Q. Have you any knowledge whatever, in regard to notes taken from that book before January 1, 1871?

A. I have; I know that notes taken from this book before January 1, 1871, have been paid by Adams & Shaler.

150 Q. Specify what ones you mean?

A. A note dated October 25, 1870, drawn by B. Shaler, to the order of W. Kiersted & Co., for \$3,000, was paid February 28, 1871.

A note, signed by B. Shaler, payable to the order of John Kiersted, dated November 2d, 1870, for \$5,000, was paid March 5, 1871.

A note signed by B. Shaler, to the order of John Kiersted, dated November 1, 1870, for \$4,000, was paid in March, 1871.

A note signed B. Shaler to the order of W. Kiersted & Co., dated November 25, 1870, for \$3,000, was paid in March 1871.

20 A note signed B. Shaler to the order of John Kiersted, dated November 30, 1870, for \$6,000, was paid in April, 1871.

A note signed by B. Shaler to the order of W. Kiersted & Co., dated December 24, 1870, for \$3,000, was paid in April, 1871.

A note signed by B. Shaler to the order of John Kiersted, dated December 27, 1870, for \$5,000, was paid in April, 1871.

151 Q. Were not all these notes renewed?

30 A. They were.

152 Q. Did I understand you to say that after the death of Joseph A. Trowbridge, all papers, checks, &c., relating to the business of Trowbridge & Shaler, were signed "Trowbridge & Shaler in liquidation?" and if so, is that true?

A. All checks that I saw were so signed; letters, I believe, were not in all cases.

153 Q. Do you mean to say that in these books here in evidence, are entered all the transactions in which the firm of Trowbridge & Shaler in liquidation, had an interest, or are some of them only to be found in the books of Adams & Shaler?

A. Any transactions that occurred after the closing of the books of Trowbridge & Shaler, are to be found only in the books of Adams & Shaler.

154 Q. To what date do you refer by the phrase, the closing of the books of Trowbridge & Shaler? 10

A. July 1, 1871.

155 Q. Then the moneys received from Alden & Cumming, in settlement of what was due from them to Trowbridge & Shaler in liquidation, are not entered in any books of Trowbridge & Shaler, or of Trowbridge & Shaler in liquidation, but only in the books of Adams & Shaler, is that so?

A. It is.

156 Q. And in these books of Adams & Shaler those moneys so paid by Alden & Cumming, and due from them to Trowbridge & Shaler in liquidation, are credited to Shaler & Kiersted, is that so?

A. It is.

157 Q. And in the books of Adams & Shaler these moneys are nowhere credited to Trowbridge & Shaler in liquidation, are they?

A. They are not credited to any account of that name, but were credited to the surviving partners of the firm of Trowbridge & Shaler.

158 Q. That is to the individuals styled Shaler & Kiersted, and who were Brainerd Shaler, Wynkoop Kiersted and John Kiersted?

A. Yes, they were credited to an account representing those individuals, temporarily credited to them; after a short time the money was used to pay a part of the notes under discount at the First National Bank of Saugerties;

the money so used being charged to this same account.

159 Q. Can you tell what besides these moneys paid by Alden & Cumming, was credited in the books of Adams & Shaler to Shaler & Kiersted?

A. I can, in Adams & Shaler's ledger; here it is.

Said book is offered in evidence, on the part of the defendants, and is marked Exhibit D, 5.

I look at pages 268, 247, and 195, and you will find them all there.

10 160 Q. Then the affairs of Trowbridge & Shaler, in liquidation are to be found, a portion in B. Shaler, new account, in books of Trowbridge & Shaler, a portion in the account Trowbridge & Shaler's books, and a portion in the account Shaler & Kiersted, in Adams & Shaler's books; is that so?

Objected to.

A. No; there was no account of Trowbridge & Shaler, in Trowbridge & Shaler's books, and the account of Shaler & Kiersted, in Adams & Shaler's books, represents the same interest in the books of Adams & Shaler, that the account  
20 called B. Shaler, new account, represents in the books of Trowbridge & Shaler.

161 Q. And what interest is that; does it not show Trowbridge & Shaler, in liquidation?

A. No, it does not, because it is business in which Mr. Trowbridge had no interest whatever.

162 Q. Explain, if you please?

A. The account on the books of Trowbridge & Shaler, called B. Shaler, new account, represents moneys collected by Trowbridge & Shaler, in liquidation, and invested in hides,  
30 all bought after the death of J. A. Trowbridge, and being sent to the tanneries, was the basis of new business, in which J. A. Trowbridge had no interest. The assets of Trowbridge & Shaler, which had been invested in this way, were paid over to Adams & Shaler, and charged to the account of Adams & Shaler, on the books of Trowbridge & Shaler. The money represented in the account, B. Shaler, new account,

belonged to Trowbridge & Shaler up to the time that it was reinvested by the surviving partners, and, as I understand the case, not after that time.

163 Q. Then the assets of Trowbridge & Shaler, as they were collected, after the death of Joseph A. Trowbridge, by Brainerd Shaler, Wynkoop Kiersted, and John Kiersted, were by them invested in new business, represented in the books of Trowbridge & Shaler, by the account B. Shaler, new account; is that what you mean to say?

A. That was the case with what was collected between the 10 date of J. A. Trowbridge's death and January 1, 1871; what was collected after January 1, 1871, went into the hands of Adams & Shaler directly, and was charged to them by Trowbridge & Shaler, on Trowbridge & Shaler's books.

164 Q. On Adams & Shaler's books, to whom were these moneys last mentioned credited?

A. To Trowbridge & Shaler.

Adjourned, by consent, to Wednesday, the 9th day of June, 1875, at 10 o'clock, A. M., at the same place.

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WEDNESDAY, June 9th, 1875.

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Examination of witnesses, in above entitled cause, continued in the presence of the respective counsel.

WALTER HAVILAND, continued:

*Re-cross examination.*

165 Q. Are these tanning contracts usually in writing?

A. They are.

166 Q. Was the contract with W. Kiersted & Co., of which you have spoken, in writing?

A. Yes.

167 Q. Can you now tell what amount of merchandize, 30 otherwise called stock of leather, not commission leather,

Trowbridge & Shaler had on hand December 14, 1869?

A. I presume that can be given by taking the leather mentioned January 1, 1870, and adding thereto the sales of leather, not on commission, made between December 14, 1869, and January 1, 1870; I cannot tell now without going through that operation.

Referring to Exhibit S, 28, folios 9 to 19, both inclusive.

168 Q. What amount was paid by Alden & Cumming in compromise, November 7, 1873?

10 A. Referring to Exhibit D, 5, folio 195, the amount is recorded as \$15,000.

169 Q. What amount was paid in the same matter, December 4, 1873?

A. Referring to same book and page, I find it recorded \$4,500.

170 Q. Do you know of any other claims of Trowbridge & Shaler, which are unsettled?

A. None that are considered of value. There are some past due notes of Mr. Joseph C. Harding, I think his name 20 is; there are four or five of them \$50 to 60 apiece, proximately; I don't know of any other than these.

171 Q. How long have they been due?

A. I cannot now state positively, from three to five years, as I remember it.

172 Q. Do you know of any other claims of Trowbridge & Shaler, besides that against Alden & Cumming, which have been compromised since the death of Joseph A. Trowbridge for less than their face?

A. I do not recall any at all.

30 *Re-re-direct examination.*

173 Q. What other moneys, if any, beside that received of Alden & Cumming, was received by Adams & Shaler, after July 1, 1871, on account of Trowbridge & Shaler, or belonging to Trowbridge & Shaler?

A. Referring to Exhibit D, 5, folio 268, I find the follow-

ing credits of that nature, 1871, Dec. 27,	\$3 44
coin that had been laying in Trowbridge & Shaler's safe and handed over to them that date Dec. 29, same book and page received for old desk,	\$2 11
Dec. 30, same book and page, \$66 52, received of J. C. Harding, for one of those notes, August 26, 1871,	\$53 59
flour received in partial payment of an old account due Trowbridge & Shaler from C. G. Kellogg, father of the book-keeper, Nov. 21, 1871,	\$41 85
flour and butter received from the party used by B. Shaler 10 and charged to his account 1872, Jan. 1,	\$1,289 87

That was crediting Shaler & Kiersted with the entire balance of Trowbridge & Shaler's account against C. G. Kellogg, and those two amounts for flour and butter were on that same account in reduction of that same account.

This item of \$1,289 87 was owing to Trowbridge & Shaler by C. G. Kellogg and Adams & Shaler crediting Shaler & Kiersted with the entire amount, proposed to collect it as opportunity offered.

Referring to page 247, same book.	20
August 1, 1872, Scales,	\$17 00
December 31, 1872, Brokerage of J. C. Harding,	78 54

Adams & Shaler instead of paying him that brokerage which they owed him, gave Shaler & Kiersted credit for it and allowed them to apply it on the notes due by him to Trowbridge & Shaler.

1873. May 3. Cash rec'd of S. Roberts,	\$69 95
" Aug. 12. " " M. Hesbing & Son,	40 00

That is all there is.

174 Q. Do you know whether or not the whole amount of 30 the B. Shaler, new account, or rather of the money invested under that name, was proceeds of the liquidation of Trowbridge & Shaler's business, or whether other moneys besides those of Trowbridge & Shaler were used in the business of B. Shaler, new account?

Objected to.

A. There was other money used besides the proceeds of the liquidation, being the proceeds of notes discounted at First National Bank of Saugerties and the National Union Bank of Monticello, New York, and also some notes discounted at the National Park Bank, New York City.

The notes at the Saugerties and Monticello Banks have been heretofore enumerated.

175 Q. What were the notes discounted at the Park Bank, New York, above alluded to?

10 A. Objected to.

A. The only note of which I have personal knowledge outside of the records, was one for \$5,000 made by John Kiersted and endorsed by B. Shaler, which was paid by Adams & Shaler, April 1, 1871. There were other notes as shown by the records which could be indicated by any one familiar with Trowbridge & Shaler's operations between December 15, 1869, and January 1, 1871.

*Re-re-cross-examination.*

176 Q. All the information you have in regard to these 20 matters, has been acquired since January 1, 1871; Has it not?

A. It has been.

177 Q. Can you state what was the arrangement between Adams & Shaler and Trowbridge & Shaler, in terms?

A. Yes; there was no arrangement between Adams & Shaler and Trowbridge & Shaler; the surviving partners of Trowbridge & Shaler became members of the firm of Adams & Shaler and put what money they had left from the liquidation of the concern of Trowbridge & Shaler into the 30 new firm. In one or two instances Adams & Shaler collecting unsettled accounts of Trowbridge & Shaler as an accommodation without guaranteeing them.

178 Q. Was that the whole arrangement?

A. It was.

179 Q. How about the liabilities of Trowbridge & Shaler; did not Adams & Shaler assume those?

A. The only liabilities they assumed was a debt due to Van Wagenen, Tuttle & Co. The notes made by the surviving members of the firm not being represented on the books of Trowbridge & Shaler, in any other manner than the deposit in bank of the proceeds thereof, and the use of the money.

180 Q. Was the arrangement in writing, or not?

A. There was no arrangement, in writing or otherwise, 10 between Adams & Shaler and Trowbridge & Shaler. The surviving members of Trowbridge & Shaler, forming, with Mr. Adams, a new partnership, without reference to the old concern, other than paying the one debt mentioned, and receiving money on a few uncollected accounts.

181 Q. Was the arrangement, that you speak of, in writing, or was it not?

A. The only written articles were the articles of co-partnership among the individuals forming the firm of Adams & Shaler, and a tanning contract between Adams & Shaler 20 and W. Kiersted & Co.

Counsel for defendants here called upon the solicitors for the complainant's to produce the written articles referred to in the last answer, before closing the testimony in behalf of the complainants in this case.

182 Q. The safe that formerly belonged to Trowbridge & Shaler, belongs now to whom?

A. The same parties; Trowbridge & Shaler, being now in use for the keeping of their books.

183 Q. The books which are now used by Adams & Shaler, and in which they keep their accounts?

A. No; no books of Adams & Shaler are kept in that safe.

184 Q. Who has the keys of that safe?

A. I have one set and Brainerd Shaler has the other.

*Re-re-re-direct examination.*

185 Q. Where and of whom did you get the keys that you have?

A. The exact date I cannot give. I received them of B. Shaler, in 1871, I think, while I was keeping Trowbridge & Shaler's books.

186 Q. State, if you can, the amount of the costs and charges in the prosecution of the claim against Alden & Cummings.

10 Objected to.

A. As they were paid by Adams & Shaler, they were charged to the account of Shaler & Kiersted, and the different items can be picked out in a little time.

Proximately was \$3,752 04

Adjourned to 2 o'clock, P. M.

2 o'clock, P. M.

*Re-re-re-cross examination.*

187 Q. Are not some payments made, in this suit, in which you have been sworn here, included in this \$3,752.04.

20 A. No sir; I have deducted \$300 from the amount actually paid counsel as being for services in the present suit.

188 Q. To whom was that \$300 paid?

A. To Brained & Rice of New York, who are counsel also in the suit against Alden & Cumming; in New York.

189 Q. When and by whom were those \$300 paid?

A. They were paid by Adams & Shaler and charged to Shaler & Kiersted; payments were made at various times, but none of them were specified as being on account of this

suit; I can not give the exact date; they were paid between May 1, 1871 and December 31, 1873.

WALTER HAVILAND,

Sworn to, May 25, 1875, and sub- }  
scribed June 9, 1875, before me. }

ISAAC VAN WAGONER,  
Master in Chancery, New Jersey.

CHARLES H. ISHAM, a witness, produced on the part of the complainants, being duly sworn according to law deposeth and saith. 10

190 Q. Where do you reside and what is your business?

A. I reside in New York City; leather business.

191 Q. Were you a member of any firm in May, 1865, if so, of what firm?

A. Yes, S. & C. H. Isham.

192 Q. Did you know Joseph A. Trowbridge in his lifetime?

A. Yes sir.

193 Q. Was he in any way connected with you or your firm in business at any time, if so, state when and how? 20

A. He was in our employ previous to May, 1865; I don't remember exactly when he went out of our employ.

194 Q. Do you recollect the time when Joseph A. Trowbridge became a member of the firm of Trowbridge & Shaler?

A. I don't know.

195 Q. Do you recollect the fact of his becoming a member of that firm?

A. I do.

196 Q. At the time the firm of Trowbridge & Shaler was formed of which Joseph A. Trowbridge was a member, do

you know whether or not Joseph A. Trowbridge had any property or capital of his own?

A. No, I don't know; he had been in business for himself previously, alone; I don't know whether he had made any money or not.

197 Q. How long had he been in business for himself, before the formation of the firm of Trowbridge & Shaler?

A. I don't know; according to my memorandum here, he left us in 1863.

10 198 Q. Upon leaving your employment in 1863, did Joseph A. Trowbridge go in business for himself?

A. He did.

199 Q. And from that time how long did he continue in business for himself, or until what occurrence?

01 A. I don't remember.

200 Q. Do you know whether or not he continued in business for himself, from the time he left your employment in 1863, until the formation of the firm of Trowbridge & Shaler?

20 A. I think he did.

201 Q. At the time he left your employment in 1863, had he any property or capital of his own?

A. I think not.

202 Q. Do you know how he obtained capital at that time upon which to do business for himself?

02 A. We loaned him some money; when he left us there was a balance against him on our books, and after making up an interest account we loaned him \$4,841 36.

203 Q. What did you take for the money as security?

10 A. His note for two years, I think it was, for \$5,000.

204 Q. Of what did the difference between the amount of the note \$5,000 and the sum of \$4,841 36, loaned to him consist?

A. The balance due on us on our books and interest.

03 205 Q. Was that note paid by Trowbridge, or any one.

A. Yes sir.

206 Q. State how and when it was paid, if you remember.

A. It was paid with Trowbridge & Shaler's check, if I remember right, with the interest added for one year.

207 Q. Paper shown to witness, he is asked, is that the check which you refer to as having been given in payment for this note and interest.

Objected to.

A. Yes sir.

208 Q. Are you acquainted with the handwriting of Joseph A. Trowbridge.

A. Yes sir.

209 Q. In whose handwriting is that check.

A. I would say it was in the hand of Joseph A. Trowbridge.

Said check is offered in evidence, on the part of the complainants, and is marked Exhibit S, 46.

210 Q. Whose is the endorsement, S. & C., H. Islam, on the back of Exhibit S, 46.

A. It is my endorsement. 20

211 Q. Did you receive the money called for by that check.

A. Our firm did.

212 Q. What business did Trowbridge go into after leaving your employment.

A. I think his principal business was buying and selling leather.

*Cross examination.*

213 Q. Please look at Exhibit S, 33, and tell me in whose handwriting is the entry there, to wit: 30

"May 1, J. A. T., \$300. Paid S. & C. H. Isham, \$5,350."

A. I should say the entry is in Joseph A. Trowbridge's handwriting.

214 Q. Did you return the note to him.

A. Yes sir.

215 Q. Did not the firm of Trowbridge & Shaler owe your firm anything on May 1, 1865.

A. I don't know.

CHAS. H. ISHAM.

Sworn and subscribed before }  
me June 9, 1875, }

ISAAC VAN WAGONER,  
Master and Examiner in Chancery.

SPEERS CUMMINGS, a witness produced on the part of the complainant, being duly sworn, according to law, on his 10 oath, deposeth and saith:

216 Q. Where do you reside.

A. Hackensack, New Jersey.

217 Q. How long have you resided there.

A. About seventeen years.

218 Q. What is your business or profession.

A. Dealer in leather.

219 Q. Did you know Joseph A. Trowbridge, in his lifetime; if so, for how long a time.

A. I did; I became acquainted with him in 1858.

20 220 Q. How intimately did you know him, from that time to the time of his death.

A. We were clerks together in the Swamp, at 91 Gold street; the house of C. & H. Isham from 1858 until 1863, or about that time.

221 Q. What business, if any, was Mr. Trowbridge engaged in after leaving the house of Isham in 1863 up to say 1865?

A. Buying and selling sole leather on his own account.

222 Q. Do you know whether or not, at the time Trow-

bridge left Isham's in 1863, he had any property or capital of his own?

A. My impression is, not.

223 Q. Did you ever hear Joseph A. Trowbridge make any statement about whether or not he had any capital or property at the time last referred to?

A. I did not.

224 Q. Do you know of his going into business with these complainants under the firm name of Trowbridge & Shaler?

10

A. I do.

225 Q. Have you any knowledge as to whether or not Joseph A. Trowbridge, at the time the firm of Trowbridge & Shaler was organized, had any property or capital of his own?

A. I know that he had been in business at No. 3 Ferry street for about two years, and that he had a stock of leather on hand at the time of the formation of the firm of Trowbridge & Shaler; what part of that stock was paid for, I cannot say.

20

226 Q. Do you know of his continuing in business with the firm of Trowbridge & Shaler from the time of the organization of that firm until he died?

A. I do.

227 Q. Where and in what business were you engaged during the period last named?

A. From the organization of the co-partnership of Trowbridge & Shaler, January 1, 1865, to March 1, 1865, I was clerk with S. & C. H. Isham. From March 1, 1865, until his death, I was a member of the firm of Alden & Cumming, doing business in the Swamp, dealing in hides and leather.

30

228 Q. When did Joseph A. Trowbridge die?

A. He died, I think, December 14, 1869, about eight o'clock in the morning.

229 Q. By what means was his life ended.

A. I have every reason to suppose that he came to his

death by a pistol shot or shots committed by himself.

230 Q. State what you know about the cause and manner of his death.

A. About eight o'clock on the morning of December 14, 1869, a colored woman who was in his employ came running to my door and informed me that Mr. Trowbridge had shot himself and was dying, and that Mrs. Trowbridge wished me to come to the house. I went to the house and found Mr. Trowbridge lying on the floor of his bath room just in  
10 the last agonies of death. I saw two pistol-shot wounds one through his under jaw, the other on the side of the head. I did not see any pistol at that time, but during the day I was shown two, one a small, I think, Smith & Wesson five-shooter, the other a large navy revolver, at his house; and afterwards at the inquest, coroner's inquest, held on the evening of that day I saw the pistols.

All this testimony objected to.

231 Q. State what the finding of the coroner's inquest was?

20 Objected to.

A. As near as I can recollect; he came to his death by pistol shots, being insane.

232 Q. Anything about the shots fired by his own hand?

A. I don't recollect.

233 Q. During the time Joseph A. Trowbridge was a member of the firm of Trowbridge & Shaler, what were your relations with him, or with the firm of Trowbridge & Shaler, so far as a knowledge of their business, or manner of business was concerned, as carried on in New York?

30 A. We were on the most intimate terms of friendship, but as far as business relations, I had very little knowledge.

234 Q. What do you know as to the degree of management and control of the business of Trowbridge & Shaler, exercised by Trowbridge?

A. I always understood that Mr. Trowbridge was the business man of that firm, or the one who had full control of

their affairs.

235 Q. What is the extent of your knowledge on that subject, or of your information, so far as that information now received from Joseph A. Trowbridge?

A. I received that information from Joseph A. Trowbridge and also from conversations that I have had with Brainerd Shaler.

236 Q. Were you frequently or infrequently in the place of business of Trowbridge & Shaler, in New York City in the lifetime of Trowbridge? 10

A. I was frequently.

237 Did you learn any thing from observation there as to the manner and degree of management of Trowbridge in carrying on the business of Trowbridge & Shaler, if so state what your observation was?

A. I, like other members of the leather trade supposed that they were doing a fair safe business.

Counsel for defendants here objected to the question.

Question being again read and again objected to, witness says: 20

From my observation I always supposed that Mr. Trowbridge had the full management of the affairs of Trowbridge & Shaler.

Counsel for defendants objects to the answer.

238 Q. State what you saw in regard to the management of the business by Trowbridge, that gave you the impression you have stated?

A. Mr. Trowbridge with few exceptions bought the hides, sold the leather, and in a word, did most of the business, in the purchasing and in the selling of hides and leather. 30

239 Q. Did you observe anything in regard to the books of Trowbridge & Shaler, during the life of Trowbridge, as to who kept them and had charge of them, if so, state what you observed?

A. I never had any access to the books of Trowbridge & Shaler during his lifetime, but I have observed his book-

keeper, Mr. Kellogg, and himself writing up the books.

240 Q. Shortly after the death of Trowbridge, did you have access to the books of Trowbridge & Shaler, if so, state when, in what capacity, and to what extent?

A. I did; I think on the morning after his death at the solicitation of Mr. Shaler; Mr. Jacob Van Wagonen and myself took an inventory of the stock of leather, hides, and spent some time in figuring up the accounts as on the books of Trowbridge & Shaler.

10 241 Q. Do you recognize the books, that have been offered in evidence here, Exhibit S, 29; S, 44; S, 26; S, 28; S, 27, as the books of Trowbridge & Shaler.

A. I do.

242 Q. Did you see them the day after the death of Trowbridge, when you were in Trowbridge & Shaler's office?

A. I cannot positively say that I saw each and every one, but my impression is that I did see the books as mentioned.

243 Q. Are you acquainted with the handwriting of Joseph A. Trowbridge, and of Charles G. Kellogg, junior?

A. I am; I have received checks in the handwriting of Charles G. Kellogg, junior, and signed by Joseph A. Trowbridge, in the firm name of Trowbridge & Shaler.

244 Q. Have you seen either or both of them write sufficiently to recognize their handwriting when shown to you?

A. I have, both.

245 Q. What stock of hides and leather, of Trowbridge & Shaler, did you take an inventory of the day after Trowbridge's death?

10 A. I cannot state at present; I may have a memorandum that I took at the time, and which I think I can produce.

246 Q. Were you in the place of business of Trowbridge & Shaler after December 15, 1869, and before January 1, 1872; and, if so, for what purpose were you there, and what did you do.

A. I was there frequently, both on business and also ma-

king a friendly call upon Mr. Shaler.

247 Q. Did you make any inspection of the books of Trowbridge & Shaler during the last interview spoken of?

A. I did.

248 Q. What inspection, and in what capacity?

A. As I before stated, at the solicitation of Mr. Shaler, I went through the affairs of Trowbridge & Shaler, in the capacity of a friend, of the friendship I held to Mr. Shaler.

249 Q. Did you ever examine these books, on behalf of the Trowbridge estate?

A. I did, partially.

250 Q. State when, and to what extent?

A. I cannot state positively the date, but it was between December 15, 1869, and January, 1872. I did not make a thorough examination; neither can I state to what extent I examined the affairs of Trowbridge & Shaler, for the estate of J. A. Trowbridge.

251 Q. By whom was the books of Trowbridge & Shaler shown you, at the time last spoken of? 20

A. My impression is they were shown me by Mr. Shaler together with his book-keeper.

252 Q. By whose direction, or at whose request, did you examine the books, at the time spoken of.

A. At the request of Mr. Munn, the father of Mrs. Mary E. Trowbridge.

253 Q. Witness is shown forty-nine papers, purporting to be bank checks, drawn by Trowbridge & Shaler, at different dates, to different orders, for divers amounts, some upon the Importers' and Traders' National Bank, of New York, and 30 some on the National Park Bank, of New York.

These are numbered on their faces at the right, from 1 to 48½ both inclusive.

And witness is asked:

In whose handwriting are the papers now shown you, so

far as they are written, and whose handwriting are the signatures?

A. The checks shown me are all filled in in the handwriting of Joseph A. Trowbridge, and signed by him, the firm name of Trowbridge & Shaler.

Said papers are all offered in evidence, on the part of the complainants, as Exhibits in this case. Three of them having been offered as Exhibits, previously in this case, to-wit: S. 6, S. 7, and S. 14. They are marked Exhibits S. 47, S. 10 48, S. 49, S. 50, S. 51, S. 52, S. 53, S. 54, S. 55, S. 56, S. 57, S. 58, S. 59, S. 60, S. 61, S. 62, S. 63, S. 64, S. 65, S. 66, S. 67, S. 68, S. 69, S. 70, S. 71, S. 72, S. 73, S. 74, S. 75, S. 76, S. 77, S. 78, S. 79, S. 80, S. 81, S. 82, S. 83, S. 84, S. 85, S. 86, S. 87, S. 88, S. 89, S. 90, S. 91 and S. 92.

254 Q. Witness is shown 158 papers, purporting to be bank checks, drawn by Trowbridge & Shaler at different dates, to different orders for divers amounts upon different depositories, and is asked, in whose handwriting are the papers now shown you?

20 A. All, with the exception of one check drawn on the Importers and Traders National Bank, dated August 31, 1868, are filled in by Joseph A. Trowbridge, and signed by him, the name of the firm, Trowbridge & Shaler,

The excepted one is signed by J. A. Trowbridge, in the firm name of Trowbridge & Shaler, but in whose handwriting the check is filled in, I cannot state.

Said Last mentioned papers are offered in evidence, on the part of the complainants, and are marked Exhibits in this case. Ten of them having been offered as Exhibits previously in this case, to-wit: Exhibits S. 1, S. 2, S. 9, S. 30 10, S. 15, S. 19, S. 20, S. 23, S. 24, and S. 25. The balance are marked Exhibits S. 93, S. 94, S. 95, S. 96, S. 97, S. 98, S. 99, S. 100, S. 101, S. 102, S. 103, S. 104, S. 105, S. 106, S. 107, S. 108, S. 109, S. 110, S. 111, S. 112, S. 113, S. 114, S. 115, S. 116, S. 117, S. 118, S. 119, S. 120, S. 121, S. 122, S. 123, S. 124, S. 125, S. 126, S. 127, S. 128, S. 129, S. 130,

S. 131, S. 132, S. 133, S. 134, S. 135, S. 136, S. 137, S. 138,  
 S. 139, S. 140, S. 141, S. 142, S. 143, S. 144, S. 145, S. 146,  
 S. 147, S. 148, S. 149, S. 150, S. 151, S. 152, S. 153, S. 154,  
 S. 155, S. 156, S. 157, S. 158, S. 159, S. 160, S. 161, S. 162,  
 S. 163, S. 164, S. 165, S. 166, S. 167, S. 168, S. 169, S. 170,  
 S. 171, S. 172, S. 173, S. 174, S. 175, S. 176, S. 177, S. 178,  
 S. 179, S. 180, S. 181, S. 182, S. 183, S. 184, S. 185, S. 186,  
 S. 187, S. 188, S. 189, S. 190, S. 191, S. 192, S. 193, S. 194,  
 S. 195, S. 196, S. 197, S. 198, S. 199, S. 200, S. 201, S. 202,  
 S. 203, S. 204, S. 205, S. 206, S. 207, S. 208, S. 209, S. 210,  
 S. 211, S. 212, S. 213, S. 214, S. 215, S. 216, S. 217,  
 S. 218, S. 219, S. 220, S. 221, S. 222, S. 223, S. 224, S.  
 225, S. 226, S. 227, S. 228, S. 229, S. 230, S. 231, S. 232,  
 S. 233, S. 234, S. 235, S. 236, S. 237, S. 238, S. 239 and  
 S. 240.

255 Q. Witness is shown 125 pages purporting to be bank checks drawn by Trowbridge & Shaler for various amounts, to different orders, different dates and on various depositories numbered on the face at the right, from 207 to 237, for identification, and is asked in whose handwriting 20 are the bodies and signatures of these checks?

A. The checks shown are in the handwriting of J. A. Trowbridge. and all are signed by J. A. Trowbridge in the firm name of Trowbridge & Shaler.

Said checks are offered in evidence on the part of the complainants, and are marked as exhibits in this cause, nine of them having been offered as exhibits previously in this case, to wit: Exhibits S. 3, S. 4, S. 11, S. 12, S. 13, S. 16, S. 17, S. 18 and S. 22.

The balance are marked Exhibits S. 241 to S. 351, both 30 inclusive.

Examination of witnesses in above entitled cause adjourned to Thursday, June 10, 1875, 10 o'clock A. M., at the same place.

THURSDAY, June 10, 1875.

Examination of witnesses in above entitled cause continued in the presence of the respective counsel for the parties.

SPEERS CUMMINGS.—Direct examination continued.

256 Q. Witness is shown seven papers purporting to be checks of Trowbridge & Shaler, of various dates, for various amounts, to various orders, on divers depositories, and is asked, In whose handwriting are the papers now shown  
10 you?

A. In the handwriting of J. A. Trowbridge, the signatures Trowbridge & Shaler are in the handwriting of J. A. Trowbridge.

Said seven papers are offered in evidence on the part of the complainants and are marked Exhibit S. 352, to Exhibit S. 358, both inclusive.

257 Q. What in the custom of bankers does the cut or tear through the body of these various checks that have been shown you indicate?

20. Objected to.

A. The cut or tear through the body of a check indicates that the check has been presented at the Bank and paid, and it destroys the value of the check as far as any other payment might be asked upon the same. It is a general custom among banks and bankers.

258 Q. Do you know whether or not that is the custom of the National Park bank, of New York, and at the Importers' and Traders' National Bank, of New York.

Objected to.

30 A. I know that it is their custom.

259 Q. Do you recognize the cut, in the checks on the National Park Bank, here offered in evidence, as the cut of that bank.

Objected to.

A. I do.

260 C. Do you recognize the cut, on the checks of the Importers' and Traders' National Bank, offered in evidence here, as the cut of that bank.

Objected to.

A. I do.

261 Q. These checks that have been offered in evidence here, during your examination, to the number of 332, more or less, what accounts, if any, is made of them upon the books of Trowbridge & Shaler. 10

A. The only account that I find of them are from the checks themselves, as returned by the bank or banks, at the time the pass book was balanced, and from memorandums made by some person or persons in the employ of Trowbridge & Shaler, upon the check books of that firm.

262 Q. Do you understand the science and practice of book-keeping.

A. I do.

263 Q. In the course of business of Trowbridge & Shaler, how, according to correct book-keeping, should checks, 20 drawn, as these appear to have been drawn, against the funds of the firm have been made matters of record in the books of Trowbridge & Shaler.

A. They should have been entered upon the stump check, and deducted from the balances that should have been in the bank at the time of drawing the checks, and they should have been charged upon the day book and journal of Trowbridge & Shaler, to the account of Joseph A. Trowbridge.

264 Q. What entry, if any, should have been made, on the 30 cash account in the books.

A. Mr. Trowbridge should have been charged with the amount, or debited, and cash account credited.

265 Q. Is Joseph A. Trowbridge charged, in the books of Trowbridge & Shaler, with the amount of any of these checks, and is cash, credited with the amount of any of

them.

A. I cannot find any charges against J. A. Trowbridge, nor any credit to cash upon the books of Trowbridge & Shaler.

266 Q. Is there any such charge or credit.

A. No sir.

267 Q. According to the way or manner in which the books of Trowbridge & Shaler were kept, as to ordinary transactions in the course of their business, should these  
10 checks appear on the books of Trowbridge & Shaler, the amounts of them charged to the person on whose account they were drawn, and credited to cash.

A. They should.

268 Q. Do, or do not, the books of Trowbridge & Shaler show any indebtedness from Trowbridge & Shaler to the different payees of these various checks, where payees are named, in payment of which they could have been given.

A. They do not.

269. Q. According to the ordinary course of book-keeping  
20 where books are fairly kept, how should the various indebtedness of the firm to individuals outside, be shown?

A. The various individuals should be charged with the amount and cash credited, without Joseph A. Trowbridge had a credit on the books of Trowbridge & Shaler and then he J. A. Trowbridge, should have charged the amount of the checks to his individual account.

270 Q. How on the books of Trowbridge & Shaler are ordinary payments from the firm to persons dealing with the firm, recorded?

30 A. When parties dealing with the firm have a credit upon the books, the amount paid them, is charged to them upon the books. If they have not a credit it is charged to them.

271 Q. Please take the Exhibits now shown you and state as to each one of them, consecutively, whether or not there is any marginal entry on the stub check in the check books

in evidence in this case, and in cases where there is an entry, read it to us, stating in whose handwriting it is?

A. Exhibit S. 47, There is no entry.

“ S. 48, There is an entry on the stub check  
“3, F. W. & B., J. A. T. 66 50.”  
in the handwriting of Joseph A. Trow-  
bridge.

“ S. 49, There is no entry.

“ S. 50, There is an entry, it is in the Import-  
ers & Traders check book, belong-10  
ing to the firm of Trowbridge &  
Shaler, commencing December 27,  
1864.

Said book is offered in evidence, on the part of the com-  
plainants, and is marked Exhibit S, 359.

The entry for S, 48, which I read is in Exhibit S. 359.

The entry for S. 50, is as follows,

“ 11, H. & Stone, J. A. T. 99 13.”  
all in J. A. Trowbridge's hand-  
writing. 20

Exhibit S, 51, There is no entry.

“ S. 52, There is no entry.

“ S. 53, There is an entry in Exhibit S. 359,  
“5, Dep. Pk. Bk. J. A. T. 2,420 33.”  
All in J. A. Trowbridge's handwriting.

“ S. 54, there is no entry

“ S. 56, there is an entry in S. 34, on page 3,  
“April 25, J. T. Brown, Agent, J. A. Trow-  
bridge. 529 30.”  
All in Joseph A. Trowbridge's handwrit-30  
ing.

“ S. 55, there is an entry in Exhibit S, 37,

“May 1, Cash, 100.”

All in the handwriting of J. A. Trow-  
bridge, there are some lead pencil  
marks in somebody else's handwriting.

- Exhibit S. 56, there is an entry in Exhibit S. 37, on page 10,  
 "18, Pd. Accident Ins. acct., J. A. T., to L.  
 M. Carnes, 50."  
 All in J. A. Trowbridge's handwriting.
- " S. 57, there is an entry in Exhibit S. 37, page 12,  
 "21, Paid U. Life Ins. Co., J. A. Trow-  
 bridge, 201 70."  
 All in J. A. Trowbridge's handwriting.
- 10 " S. 58, there is an entry in Exhibit S. 37, page 18,  
 "June 10, A. M. & Co., J. A. Trowbridge  
 133 10."  
 All in his handwriting.
- " S. 59, there is no entry.
- " S. 60, there is an entry in Exhibit S. 37, page 20,  
 "18, cash, 100."  
 All in his handwriting.
- " S. 61, there is an entry in Exhibit S. 37, page 22,  
 "July 15, Macy & Co., acct. J. A. Trow-  
 bridge, 31 60."  
 All in his handwriting.
- 20 " S. 62, there is an entry in Exhibit S. 37, page 22,  
 "15, A. M. & Co., acct. J. A. Trowbridge,  
 56 50."  
 All in his handwriting.
- " S. 63, there is an entry in Exhibit S. 34, page 22,  
 "15, Paid T. & Throckmorton, acct., J.  
 A. Trowbridge, 110."  
 All in his handwriting.
- " S. 64, there is no entry.
- 30 " S. 65, there is an entry in Exhibit S. 37, page 24  
 "15, A. M. & Co., J. A. Trowbridge, 98 50."  
 All in his handwriting.
- " S. 66, there is an entry in Exhibit S. 34, page 37,  
 "5, Cash, 38."  
 All in his handwriting.
- " S. 67, there is no entry.

- Exhibit S. 68, there is no entry.
- “ S. 69, there is no entry.
- “ S. 70, there is no entry.
- “ S. 71, there is no entry.
- “ S. 72, there is no entry.
- “ S. 73, there is an entry in Exhibit S. 37, page 36,  
 “ October 10, A. M. & Co., J. A. Trow-  
 bridge, 100 81.”  
 All in his handwriting.
- “ S. 74, there is an entry in Exhibit S. 34, page 48, 10  
 “ October 17, J. A. Trowbridge, 38.”  
 All in his handwriting,
- “ S. 7, there is an entry in Exhibit S. 37, page 36,  
 “ 25, Life Insurance, J. A. Trowbridge,  
 529 30.”  
 All in his handwriting.
- “ S. 75, there is an entry in Exhibit S. 37, page 36,  
 “ Nov. 1, J. A. Trowbridge, 65.”  
 All in his handwriting.
- “ S. 76, there is no entry. 20
- “ S. 77, there is no entry.
- “ S. 78, there is an entry in Exhibit S. 34, page 55,  
 “ 5, J. A. Trowbridge, 100.”  
 All in his handwriting.
- “ S. 79, there is no entry.
- “ S. 80, there is an entry in Exhibit S. 34, page 57,  
 “ 11, J. A. Trowbridge, 117 97.”  
 All in his handwriting.
- “ S. 81, there is no entry.
- “ S. 82, there is an entry in Exhibit S. 34, page 62, 30  
 “ 21, J. A. Trowbridge, 201 70.”  
 All in his handwriting.
- “ S. 83, there is no entry.
- “ S. 84, there is an entry in Exhibit S. 34, page 66,  
 “ 30, J. A. Trowbridge, 55.”  
 All in his handwriting.

- Exhibit S. 85, there is an entry in Exhibit S. 34, page 68,  
 " 5, J. A. Trowbridge, 32 50."  
 All in his handwriting.
- " S. 14, there is no entry.
- " S. 86, there is an entry in Exhibit S, 34, page 73,  
 " 12, J. A. Trowbridge, 86 60."  
 All in his handwriting.
- " S. 87, there is an entry in Exhibit S, 34, page 75,  
 " 13, J. A. Trowbridge, 100."  
 All in his handwriting.
- 10 " S. 88, there is no entry.  
 " S. 89, there is no entry.  
 " S. 90, there is no entry.  
 " S. 91, there is no entry.  
 " S. 92, there is no entry.  
 " S. 93, there is no entry.  
 " S. 94, there is no entry.  
 " S. 95, there is no entry.  
 " S. 96, there is no entry.
- 20 " S. 97, there is no entry.  
 " S. 98, there is no entry.  
 " S. 99, there is no entry.  
 " S. 100, there is no entry.  
 " S. 101, there is no entry.  
 " S. 102, there is no entry.  
 " S. 103, there is an entry in Exhibit S, 34, page 91,  
 " 1, Cash, 100."  
 All in his handwriting.
- " S. 104, there is no entry.
- 30 " S. 105, there is an entry in Exhibit S. 37, page  
 48,  
 " 14, J. A. Trowbridge, 39 25."  
 All in his handwriting.
- " S. 106, there is an entry in Exhibit S, 27, page 48,  
 " 19, J. A. Trowbridge, 60 40."  
 All in his handwriting.

- Exhibit S, 107, there is no entry.
- " S. 108, there is no entry.
- " S. 109, there is no entry.
- " S. 110, there is no entry.
- " S. 111, there is no entry.
- " S. 112, there is no entry.
- " S. 113, there is no entry.
- " S. 114, there is no entry.
- " S. 23, there is no entry.
- " S. 115, there is an entry in Exhibit S. 34, page 10  
111,  
" 23, J. A. Trowbridge, 54 50."  
All in his handwriting.
- " S. 116, there is an entry in Exhibit S. 34, page  
113,  
" 25, J. A. Trowbridge, 122 50."  
All in his handwriting.
- " S. 117, there is an entry in Exhibit S, 34, page  
118,  
" 3, J. A. Trowbridge, 25 73." 20  
All in his handwriting.
- " S. 118, there is an entry in Exhibit S. 34, p. 116,  
" 30, J. A. Trowbridge, 250."  
All in his handwriting.
- " S. 119, there is an entry in Exhibit S. 37, page 54,  
"April 15, 1868," is in Kellogg's handwri-  
ting.  
" J. A. Trowbridge, 600."  
In the handwriting of J. A. Trowbridge.
- " S. 120, there is no entry. 30
- " S. 121, there is no entry.
- " S. 122, there is no entry.
- " S. 123, there is no entry.
- " S. 2, there is no entry.
- " S. 24, there is an entry in Exhibit S, 37, page 54,  
" 30, T. Voorhis, J. A. Trowbridge, 4,500."

- All in his handwriting.
- Exhibit S. 124, there is no entry.
- “ S. 125, there is no entry.
- “ S. 126, there is an entry in Exhibit S. 34, page  
134, in pencil (blue)  
“ J. A. T. 1,000.”  
All in his handwriting.
- “ S. 127, there is an entry in Exhibit S. 37, page 56,  
“ 2, J. A. Trowbridge, 120.”
- 10 “ S. 128, there is an entry in Exhibit S. 37, page 58,  
“ 4, J. A. Trowbridge, 450.”  
All in his handwriting.
- “ S. 129, there is no entry.
- “ S. 130, there is no entry.
- Adjourned to 2 o'clock, P. M.

2 o'clock, P. M.

- Exhibit S. 131, there is no entry.
- “ S. 132, there is no entry.
- 20 “ S. 25, there is no entry.
- “ S. 10, there is no entry.
- “ S. 133, there is no entry.
- “ S. 134, there is an entry in Exhibit S. 37, page 60,  
“ 15, J. A. Trowbridge, 155.”  
All in his handwriting.
- “ S. 135, there is an entry in Exhibit S. 37, page 60,  
“ 16, J. A. Trowbridge, 150.”  
All in his handwriting.
- “ S. 136, there is an entry in Exhibit S. 34, page  
30 134,  
“ 16, J. A. Trowbridge, 150.”  
All in his handwriting.
- “ S. 137, there is no entry.

- Exhibit S. 138, there is an entry in Exhibit S. 37, page 62,  
 "19, J. A. Trowbridge, 50."  
 All in his handwriting.
- " S. 139, there is an entry in Exhibit S. 37, page 2,  
 "J. A. Trowbridge, 201 70."  
 All in his handwriting.
- " S. 140, there is no entry.
- " S. 141, there is no entry.
- " S. 142, there is an entry in Exhibit S. 34, page  
 137, 10  
 "29, W. & J. S., acct. J. A. Trowbridge,  
 655 93."  
 All in his handwriting.
- " S. 9, there is no entry.
- " S. 143, there is an entry in Exhibit S, 34, page  
 138,  
 "30, F. W. & B. J. A. Trowbridge, 17 40."  
 All in his handwriting.
- " S. 144, there is an entry in Exhibit 34, page 137,  
 "30, Bruner & Moore, J. A. Trowbridge, 20  
 1,144 75."  
 All in his handwriting.
- " S. 145, there is an entry in Exhibit S. 34, page 138,  
 "June 1, J. A. Trowbridge, 221 50."  
 All in his handwriting.
- " S. 146, there is an entry in Exhibit S. 34, page 139,  
 "1, J. A. Trowbridge, 600."  
 All in his handwriting.
- " S. 147, there is no entry.
- " S. 148, there is no entry. 30
- " S. 149, there is no entry.
- " S. 150, there is no entry.
- " S. 151, there is no entry.
- " S. 152, there is an entry in Exhibit S. 37, page  
 64,  
 "10, J. A. Trowbridge, 31 70."

- All in his handwriting.
- Exhibit S. 153, there is an entry in Exhibit S. 37, page 64,  
 "June" in blue pencil "10, J. A. Trow-  
 bridge, 63."
- All in his handwriting.
- " S. 154, there is no entry.
- " S. 155, there is an entry in exhibit S. 34, page  
 143,  
 "13, J. A. Trowbridge, 700."
- 10 " S. 156, there is an entry in Exhibit S. 34, page  
 143,  
 "13, J. A. Trowbridge, 32 50."  
 All in his handwriting.
- " S. 157, there is no entry.
- " S. 158, there is no entry.
- " S. 159, there is no entry.
- " S. 160, there is no entry.
- 20 " S. 161, there is an entry, Exhibit S. 37, page 70,  
 "July 2, J. A. Trowbridge, 72."  
 All in his handwriting.
- " S. 162, there is an entry, Exhibit S. 37, page 70,  
 "2, J. A. Trowbridge, 800."  
 All in his handwriting.
- " S. 163, there is an entry in Exhibit S. 35, page 7,  
 "2, J. A. Trowbridge, 31 50."  
 All in his handwriting.
- " S. 164, there is an entry in Exhibit S. 35, page 7,  
 "2, J. A. Trowbridge, 100."  
 All in his handwriting.
- 30 " S. 165, there is no entry.
- " S. 166, there is an entry in Exhibit S 37, page 72,  
 "7, J. A. Trowbridge, 139 50."  
 All in his handwriting.
- " S. 167, there is an entry, Exhibit S. 37, page 72,  
 "July 7, J. A. Trowbridge, 46 50."

- All in his handwriting.
- Exhibit S. 168, there is an entry in Exhibit S. 37, page 72,  
 " 9, J. A. Trowbridge, 500."  
 All in his handwriting.
- " S. 169, there is an entry in Exhibit S. 37, page 72,  
 " 9, J. A. Trowbridge, 200."  
 All in his handwriting.
- " S. 170, there is an entry in Exhibit S. 37, page 74,  
 " 11, J. A. Trowbridge, 389 61."  
 All in his handwriting. 10
- " S. 171, there is an entry Exhibit S, 37, page 74,  
 " 11, J. A. Trowbridge, 158 51."  
 All in his handwriting.
- " S. 172, there is no entry.
- " S. 173, there is an entry in Exhibit S, 37, page 78,  
 " 17, J. A. Trowbridge, 45."  
 All in his handwriting.
- " S. there is an entry in Exhibit S. 37, page 78.  
 " 17, J. A. Trowbridge, 24."  
 All in his handwriting, 20
- " S. 175, there is an entry in Exhibit S. 37, p. 82,  
 " 29, J. A. Trowbridge, 147 25."  
 All in his handwriting.
- " S. 176, there is an entry in Exhibit S. 38, page 82,  
 " 30. J. A. Trowbridge, 388 41."  
 All in his handwriting.
- " S. 177, there is an entry, Exhibit S. 37, page 82,  
 "Aug. 1, J. A. Trowbridge, 750."  
 All in his handwriting.
- " S. 178, there is an entry in Exhibit S. 37, page 84, 30  
 " 3, J. A. Trowbridge, 100."  
 All in his handwriting.
- " S. 179, there is an entry, Exhibit S, 37, page 84,  
 " 3, J, A. Trowbridge, 1,000."  
 All in his handwriting.
- " S. 15, there is no entry.

- Exhibit S. 180, there is no entry.
- “ S. 181, there is no entry.
- “ S. 182, there is no entry.
- “ S. 183, there is no entry.
- “ S. 184, there is no entry.
- “ S. 20, there is no entry.
- “ S. 185, there is an entry in Exhibit S, 37, page 38,  
 “23, J. A. Trowbridge, 157 88.”  
 All in his handwriting.
- 10 “ S. 186. there is no entry.
- “ S. 187, there is an entry in Exhibit S. 37, page 94,  
 “1868, A. N. G.. 31 st., J. & T. Goupil  
 & Co., 30.”  
 My impression in the handwriting of  
 Charles G. Kellogg, junior.
- “ S. 188, there is an entry in Exhibit S. 37, page 94,  
 “Sept. 1, J. A. Trowbridge, 23.”  
 All in his handwriting.
- “ S. 189, There is no entry.
- 20 “ S. 190, There is an entry in Exhibit S, 35, page 35,  
 “3, J. A. Trowbridge, 115.”  
 All in his handwriting.
- “ S. 191, there is an entry in Exhibit S. 35, page 35,  
 “4, J. A. Trowbridge, 100.”  
 All in his handwriting.
- “ S. 192, there is no entry.
- “ S. 193, there is no entry in Exhibit S. 37, page 94,  
 “10, J. A. Trowbridge, 1,000.”  
 All in his handwriting.
- 30 “ S. 194, there is an entry Exhibit S. 37, page 94,  
 “12, J. A. Trowbridge, 99 71.”  
 All in his handwriting.
- “ S. 195, there is an entry in Exhibit S. 37, page 96,  
 “18, J. A. Trowbridge, 25.”  
 All in his handwriting.
- “ S. 196, there is an entry in Exhibit S. 37, page 96,

- “18, J. A. Trowbridge, 89 50.”  
All in his handwriting.
- Exhibit S. 197, there is no entry.
- “ S. 198, there is an entry in Exhibit S, 37, page 96,  
“22, J. A. Trowbridge, 42 20.”  
All in his handwriting.
- “ S. 199 there is an entry, Exhibit S. 37, page 98,  
“Sep. 23, J. A. Trowbridge, 34 26.”  
All in his handwriting.
- “ S. 200, there is no entry. 10
- “ S. 201, there is an entry, Exhibit S. 37, page 100,  
“29, J. A. Trowbridge, 53.”  
All in his handwriting.
- “ S. 202, there is no entry.
- “ S. 203, there is an entry, Exhibit S. 37, page 100,  
“Oct. 2, J. A. Trowbridge, 36.”  
All in his handwriting.
- “ S. 19, there is an entry, Exhibit S, 37, page 100,  
“5, J. A. Trowbridge, 157 50.”  
All in his handwriting. 20
- “ S. 204, there is an entry, Exhibit S. 37, page 100,  
“3, J. A. Trowbridge, 1,000.”  
All in his handwriting.
- “ S. 205, there is an entry, Exhibit S, 37, page 102,  
“Oct. 8, J. A. Trowbridge, 24.”  
All in his handwriting.
- “ S. 206, there is an entry, Exhibit S. 37, page 102,  
“13, J. A. Trowbridge, 100.”  
All in his handwriting.
- “ S. 207, there is an entry, Exhibit S. 36, page 104, 30  
“Oct. 16, J. A. Trowbridge, 150.”  
All in his handwriting.
- “ S. 208, there is an entry, Exhibit S. 37, page 104,  
“19, J. A. Trowbridge, 217 39.”  
All in his handwriting.
- “ S. 209, there is an entry, Exhibit S. 37, page 104

- 84 96.”
- All in his handwriting.
- Exhibit S. 1, there is an entry, Exhibit S. 37, page 106,  
 “26, J. A. Trowbridge, 529 30”  
 All in his handwriting.
- “ S. 210, there is an entry, Exhibit S. 37, page 106,  
 “29, J. A. Trowbridge, 73 80.”  
 All in his handwriting.
- 10 “ S. 211, there is an entry, Exhibit S. 37, page 108,  
 “31, J. A. Trowbridge, 48.”  
 All in his handwriting.
- “ S. 212, there is no entry.
- “ S. 213, there is no entry.
- “ S. 214, there is no entry.
- “ S. 215, there is an entry, Exhibit S. 37, page 110,  
 “Nov. 13, J. A. Trowbridge, 202 22.”  
 All in his handwriting.
- 20 “ S. 216, there is an entry, Exhibit S. 37, page 110,  
 “14, J. A. Trowbridge, 33 94.”  
 All in his handwriting.
- “ S. 217, there is no entry.
- “ S. 218, there is no entry.
- “ S. 219, there is no entry.
- “ S. 220, there is an entry, Exhibit S. 37, page 110,  
 “20, J. A. Trowbridge, 201 70.”  
 All in his handwriting.
- “ S. 221, there is an entry, Exhibit S. 37, page 110,  
 “23, J. A. Trowbridge, 95 08.”  
 All in his handwriting.
- 30 “ S. 222, there is an entry, Exhibit S. 37, page 110,  
 “27, J. A. Trowbridge, 38 15”  
 All in his handwriting.
- “ S. 223, there is no entry.
- “ S. 224, there is no entry.
- “ S. 225, there is no entry.
- “ S. 226, there is an entry, Exhibit S. 37, page 112,

- “ 2, J. A. Trowbridge 1,000.”  
 All in his handwriting.
- Exhibit S. 227, there is an entry, Exhibit S. 37, page 112,  
 “ 4, J. A. Trowbridge, 91.”  
 All in his handwriting.
- “ S. 228, there is no entry.
- “ S. 229, there is an entry, Exhibit S. 37, page 112,  
 “ 8, J. A. Trowbridge, 20.”  
 All in his handwriting.
- “ S. 230, there is no entry. 10
- “ S. 231, there is no entry.
- “ S. 232, there is no entry.
- “ S. 233, there is an entry, Exhibit S. 37, page 114,  
 “ J. A. Trowbridge, 200.”  
 All in his handwriting.
- “ S. 234, there is no entry.
- “ S. 235, there is no entry.
- “ S. 236, there is an entry, Exhibit S. 37, page 116,  
 “ 23, J. A. Trowbridge, 300.”  
 All in his handwriting. 20
- “ S. 237, there is an entry, Exhibit S. 37, page 120,  
 “ 28, J. A. Trowbridge, 23 25.”  
 All in his handwriting.
- “ S. 238, there is no entry.
- “ S. 239, there is no entry.
- “ S. 240, there is no entry.
- “ S. 241, there is an entry, Exhibit S. 35, page 105,  
 “ 4, J. A. Trowbridge, 57 50.”  
 All in his handwriting.
- “ S. 242, there is no entry. 30
- “ S. 243, there is no entry.
- “ S. 244, there is no entry.
- “ S. 245, there is no entry.
- “ S. 246, there is no entry.
- “ S. 247, there is no entry.
- “ S. 248, there is no entry.

Exhibit S. 249, there is an entry, Exhibit S. 37, page 142,  
 "20, J. A. Trowbridge, 145 07."  
 All in his handwriting.

" S. 250, there is no entry.

" S. 251, there is an entry, Exhibit S. 37, page 144,  
 "25, Trees, J. A. Trowbridge, 100."  
 All in his handwriting.

I find on page 142, Exhibit S. 37, in pencil, in the handwriting of Charles G. Kellogg, jr.

10 "J. A. T. not ent. 1869, Jan. 19, '69," in black lead pencil; and opposite it 500 in blue pencil.

"Jan. 7," in black lead pencil, "280 50," opposite in blue pencil.

"Jan. 21st, '69," in black lead pencil, and opposite in blue lead pencil "148."

"Dec. 31," in black lead pencil, and opposite in blue lead pencil "50."

"Dec. 30th," in black lead pencil, and opposite in blue lead pencil "33 40."

20 "Dec. 30th," in black lead pencil, and opposite in blue lead pencil "20," and at the back of the three last entries, "1868."

Exhibit S. 252, there is no entry.

" S. 11, there is no entry.

" S. 253, there is no entry.

" S. 254, there is an entry, Exhibit S. 37, page 146,  
 "26, J. A. Trowbridge, 267."  
 All in his handwriting.

" S. 255, there is no entry.

30 " S. 256, there is an entry, Exhibit S. 37, page 148,  
 "29, J. A. Trowbridge, 83 50."  
 All in his handwriting.

" S. 257, there in an entry, Exhibit S. 37, page 148,  
 "Feb. 1, J. A. Trowbridge, 38 75."  
 All in his handwriting.

" S. 258, there is an entry, Exhibit S. 37, page 150,

- “2, J. A. Trowbridge, 75 55.”  
 All in his handwriting.  
 Exhibit S. 259, there is an entry, Exhibit S. 37, page 150,  
 “2, J. A. Trowbridge, 1,000.”  
 All in his handwriting.
- “ S. 260, there is no entry.  
 “ S. 261, there is no entry.  
 “ S. 262, there is no entry.  
 “ S. 263, there is no entry.  
 “ S. 264, there is no entry. 10  
 “ S. 73, there is an entry Exhibit S. 37, page 2,  
 “1869, March 4, 1869, J. A. Trowbridge,  
 100.”  
 All in his handwriting.
- “ S. 266, there is an entry, Exhibit S. 39, page 4,  
 “4, J. A. Trowbridge, 24.”  
 All in his handwriting.
- “ S. 267, there is no entry.  
 “ S. 268, there is no entry.  
 “ S. 269, there is an entry, Exhibit S. 39, page 6, 20  
 “J. A. Trowbridge, 500.”  
 All in his handwriting.
- “ S. 270, there is no entry.  
 “ S. 271, there is no entry.  
 “ S. 16, there is no entry.  
 “ S. 272, there is an entry, Exhibit S. 37, page 162,  
 “25, J. A. Trowbridge, 63 98.”  
 All in his handwriting.
- “ S. 273, there is an entry, Exhibit 39, page 8,  
 “April 2, J. A. T., 100.” 30  
 All in his handwriting.
- “ S. 274, there is an entry, Exhibit S, 39, page 8,  
 in blue pencil,  
 “Apr. 6,” (in ink,) “82 06.”  
 In handwriting of Joseph A. Trowbridge.  
 The blue pencil in Kellogg's writing:

- “ 9 ” in blue pencil, Kellogg’s writing,  
“ 100.”
- “ 10,” in blue pencil, Kellogg’s writing ;  
in ink, Trowbridge’s writing, “ 38 67.”
- Exhibit S. 275, there is no entry, except as above stated.
- “ S. 276, there is an entry, as last stated, “ 38 67.”
- “ S. 277, there is an entry, Exhibit S. 39, page 8,  
in blue pencil,  
“A. M. & Co.,” in handwriting of Kellogg  
10 “ 45 05,” in ink, in writing of J. A.  
Trowbridge-
- “ S. 278, there is an entry in Exhibit S. 37, page 170,  
“ 16, J. A. Trowbridge, 1,000.”  
In handwriting of J. A. Trowbridge.
- “ S. 4, there is an entry in Exhibit S. 37, page 174,  
“ 24, J. A. Trowbridge, 529 30.”
- “ S. 279, there is an entry, Exhibit S. 34, page 174,  
“ 27, J. A. Trowbridge, 21 50.”  
All in his handwriting.
- 20 “ S. 280, there is an entry in Exhibit S. 34, page 176  
I find under date of “ May 19,” entry in  
black pencil, made by Kellogg, “ May  
1,” and opposite, in ink, in the hand-  
writing of J. A. Trowbridge, “ 50.”
- “ S. 12, there is an entry, under date of “ May 19,”  
in black pencil, in the handwriting of  
Kellogg, “ May 1st.” and opposite, in  
ink, in the handwriting of Joseph A.  
Trowbridge, “ 57 81.”
- 30 Adjourned to Friday, June 11, 1875, 10 o’cl’k, A. M., at  
same place.

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FRIDAY, June 11, 1875.

Examination of witnesses continued in the presence of

the respective counsel of the parties.

SPEERS CUMMINGS.—Direct examination continued.

Exhibit S. 281, there is an entry in Exhibit S, 39, page 10,  
 "May 1, 1869, J. A. T., 105 66."

All in his handwriting.

" S. 18, There is no entry.

" S. 282, there is no entry.

" S. 283, there is an entry in Exhibit S. 37, page  
 176, under "May 19," in black pencil  
 "May 17, S. T." Kellog's writing—op-10  
 posite in handwriting of J. A. Trow-  
 bridge. "52."

" S. 284, there is an entry in Exhibit S. 37, page  
 176, under date "May 19," in black  
 pencil "May 18," in Kellog's handwrit-  
 ing—opposite in ink in handwriting of  
 J. A. Trowbridge, "251 70."

" S. 285, there is an entry in Exhibit S, 37, page  
 178, in black pencil under date of "May  
 19" in handwriting of Kellogg, and 20  
 opposite in ink, "218 25."  
 in handwriting of J. A. Trowbridge.

" S. 286, there is an entry in Exhibit S. 37, page  
 178, under date "26," in black pencil,  
 "May 2nd," in handwriting of Kellogg,  
 opposite in ink, "100."  
 in handwriting of J. A. Trowbridge.

" S. 287, there is an entry, Exhibit S. 37, page 180,  
 under date "June 1," an entry in pencil  
 "May 27th," '69, in handwriting of Kel-30  
 logg, opposite in ink, "21 31."  
 in the handwriting of J. A. Trowbridge.

" S. 288, there is an entry, Exhibit S. 37, page 180,  
 under date "June 1," in black pencil  
 "May 28th" in handwriting of Kel-

- logg, opposite in ink, "100."  
 in the handwriting of J. A. Trowbridge.
- Exhibit S. 289, there is an entry, Exhibit S. 37, page 195,  
 "31, Cash, "28 75."  
 In the handwriting of J. A. Trowbridge.
- " S. 290, there is an entry, Exhibit S. 37, page 180,  
 "June 1, J. A. Trowbridge, 100."  
 All in his handwriting.
- 10 " S. 291, there is an entry, Exhibit S. 37, page 182,  
 under date "June 3," in black lead pen-  
 cil "June 8th" in Kellogg's handwrit-  
 ing, and opposite in ink, "28."  
 in the handwriting of J. A. Trowbridge.
- " S. 292, there is an entry, Exhibit S. 37, page 182,  
 under "June 3d," in black lead pencil  
 "June 8th" in Kellogg's handwriting,  
 and opposite in ink, "60."  
 in the handwriting of J. A. Trowbridge.
- 20 " S. 293, there is an entry, Exhibit S. 37, page 182,  
 under "June 3d," in blacklead pencil  
 "June 12" in Kellogg's handwriting,  
 opposite in ink, "200."  
 in handwriting of J. A. Trowbridge.
- " S. 294, there is an entry Exhibit S. 37, page 182,  
 under "June 3d," in black lead pencil,  
 "June 15th" in Kellogg's handwriting,  
 opposite in blue lead pencil "118 02."  
 in whose handwriting I cannot say.
- " S. 295, there is no entry.
- 30 " S. 296, there is an entry Exhibit S. 35, page 217,  
 under date of "July 3d," in black lead  
 pencil, "July 3d," in Kellogg's hand-  
 writing, opposite in ink "441 89."  
 in the handwriting of J. A. Trowbridge.
- " S. 297, there is an entry Exhibit S. 39, page 12,  
 "13, J. A. T. 29 25."

- All in his handwriting.
- Exhibit S. 298, there is an entry, Exhibit S. 35, page 223,  
 " 17, J. A. Trowbridge, 306."  
 All in his handwriting.
- " S. 299, there is an entry, Exhibit S. 38, page 9,  
 " 19, J. A. Trowbridge, 200."  
 All in his handwriting.
- " S. 300, there is an entry, Exhibit S. 35, page 231,  
 " 29, J. A. Trowbridge, 200."  
 All in his handwriting. 10
- " S. 301, there is an entry, Exhibit S. 35, page 233,  
 " 2, J, A Trowbridge, 150."  
 All in his handwriting.
- " S. 17, there is an entry, Exhibit S. 38, page 9, un-  
 der date of "August 31," in black lead  
 pencil, "Aug. 5th," in Kellogg's hand-  
 writing, opposite in ink, " 141 88."  
 in Trowbridge's handwriting.
- " S. 302, there is an entry, Exhibit S. 38, page 9,  
 under date "August 31," in black lead 20  
 pencil, "August 6," in handwriting of  
 Kellogg, opposite in ink " 57 30."  
 in handwriting of J. A. Trowbridge.
- " S. 303, there is an entry, Exhibit S. 38, page 9,  
 under "August 31," in lead pencil,  
 "August 6," in Kellogg's handwriting,  
 opposite in ink " 19 0±."  
 in the handwriting of J. A. Trowbridge.
- " S. 304, there is an entry, Exhibit S. 38, page 9, un-  
 der "August 31," in black lead pencil, 30  
 "August 6," in Kellogg's handwriting,  
 opposite in ink, " 23 45."  
 in Trowbridge's handwriting.
- " S. 305. there is an entry, Exhibit S. 38, page 9,  
 "Aug. 6, J. A. Trowbridge, 22 75."  
 All in his handwriting.

- Exhibit S. 306, there is an entry, Exhibit S, 38, page 9, under date "Aug. 31," "Aug. 7," in pencil in Kellogg's handwriting, opposite in ink, "23 47." in Trowbridge's handwriting.
- " S. 307 there is an entry, Exhibit S. 38, page 9, under date "August 31st," in pencil, "Augt. 7th, in Kellogg's handwriting: opposite, in ink, "24 25." In Trowbridge's handwriting.
- 10 " S. 308, there is an entry, Exhibit S. 38, page 9, under date of "August 31st," in pencil,
- " S. 309, there is an entry Exhibit S. 38, page 9, under date, "August 31st," in pencil, "August 10th," in Kellogg's handwriting, —opposite in ink, "46 79"
- " S. 310, there is an entry, Exhibit S, 38, page 9, under date "August 31st," in pencil, "August 13th," in Kellogg's writing, opposite in ink, "100." in Trowbridge's handwriting.
- 20 " S. 22, there is no entry.
- " S. 311, there is an entry, Exhibit S. 35, page 243, "16, J. A. Trowbridge, 400." All in his handwriting.
- " S. 312, there is an entry, Exhibit S. 35, page 247, "21, J. A. Trowbridge, 75." All in his handwriting.
- " S. 39, there is an entry, Exhibit S, 35, page 253, under date of "Sept. 2nd," in blue lead pencil, "Aug. 23," in Kellogg's writing; opposite in ink, "200." in Trowbridge's handwriting,
- 30 " S. 314, there is an entry, Exhibit S. 35, page 253, under date "Sept. 2d," in blue pencil "Augt. 31st," in Kellogg's writing; op-

- posite in ink, "354 62."  
in Trowbridge's writing.
- Exhibit S. 315, there is no entry.
- " S. 316, there is an entry, Exhibit S. 38, page 11,  
"Sept. 1, J. A. Trowbridge, 80."  
All in his handwriting.
- " S. 317, there is an entry, Exhibit S. 35, page 253,  
under date "Sepr. 2d," in blue pencil  
"Sept. 4," in Kellogg's writing; oppo-  
site in ink, "30 50." 10  
in Trowbridge's handwriting.
- " S. 318, there is an entry, Exhibit S. 38, page 11,  
under date of "Sept. 10," in lead pen-  
cil, "Sept. 10," in Kellogg's writing;  
opposite in ink, "200."  
in Trowbridge's writing.
- " S. 319, there is an entry, Exhibit S. 38, page 13,  
under date "Sept. 14," in black lead  
pencil, "Sept. 14th," in Kellogg's hand-  
writing; opposite in ink, "281 18." 20  
in Trowbridge's handwriting.
- " S. 320, there is an entry, Exhibit S. 38, page 13,  
under date of "September 14th," in  
lead pencil, "Sepr. 14th, opposite, in  
ink, "90 44."  
in Trowbridge's writing.
- " S. 321, there is an entry, Exhibit S. 34, page 257,  
under date "Sept. 14th," in blue lead  
pencil, "Sept. 15th," in Kellogg's writ-  
ing opposite in ink "300." 30  
in Trowbridge's writing.
- " S. 322, there is an entry, Exhibit S. 38, page 13,  
in pencil "Sept. 18," in Kellogg's writ-  
ing, opposite in ink "19 50."  
in Trowbridge's handwriting.
- " S. 323, there is an entry, Exhibit S. 35, page 261,

- under date "September 20th," in blue lead pencil, "Sept. 20th," in Kellogg's handwriting opposite in ink "150." in Trowbridge's handwriting.
- Exhibit S. 324, there is an entry, Exhibit S. 35, page 261, in blue pencil "September 21st," in Kellogg's writing, opposite in ink "384 25." in Trowbridge's handwriting.
- 10 " S. 325, there is an entry, Exhibit S. 38, page 13, "25, J. A. Trowbridge, 35." All in his handwriting.
- " S. 326, there is an entry, Exhibit S. 28, page 13, "26, J. A. Trowbridge, 45." All in his handwriting.
- " S. 337, there is an entry, Exhibit S. 39, page 12, "Oct. 1, J. A. T. 300." All in his handwriting.
- 20 " S. 328, there is an entry, Exhibit S. 38, page 13, "Oct. 4, J. A. Trowbridge, 116 98." All in his handwriting.
- " S. 329, there is an entry, Exhibit S. 38, page 15, "Oct. 4, J. A. Trowbridge, 68 42." All in his handwriting.
- " S. 330, there is an entry, Exhibit S. 35, page 281, in blue lead pencil, "Oct. 9," in Kellogg's writing; opposite in ink "35." in Trowbridge's handwriting.
- 30 " S. 331, there is an entry, Exhibit S. 35, page 281, in blue lead pencil, "October 11th," in Kellogg's handwriting; opposite in ink "300." in Trowbridge's handwriting.
- " S. 332, there is an entry, Exhibit S, 35, page 293, in blue pencil "October 13th," in Kellogg's writing; opposite in ink "100."

- in the handwriting of J. A. Trowbridge,  
all under the date of "October 23d."
- Exhibit S. 333, there is an entry Exhibit S 35, under date  
of "October 23d," in blue pencil "Oc-  
tober 15th," in Kellogg's writing; op-  
posite in ink "60 75,"  
in handwriting of J. A. Trowbridge.
- " S. 334, there is an entry, Exhibit S. 38, page 15,  
under date "November 24," in lead  
pencil "Check October 15th," \$32. 10  
all in Kellogg's writing; opposite in  
blue pencil "32."  
in whose handwriting I can't state.
- " S. 335, there is an entry, Exhibit S. 35, page 293,  
under date "October 23d," in blue pen-  
cil, "October 21," in Kellogg's writing;  
opposite, in ink, "100."  
in Trowbridge's writing.
- " S. 336, there is an entry, Exhibit S. 35, page 303,  
under date of "November 2d," in blue 20  
pencil, "Oct. 22," in Kellogg's writing;  
opposite in ink, "51 48."  
in Trowbridge's handwriting.
- " S. 3, there is an entry, Exhibit S. 35, page 295,  
in blue pencil, "Oct. 25th," in Kellogg's  
writing; opposite in ink, "526 30."  
in Trowbridge's handwriting.
- " S. 337, there is an entry, Exhibit S. 35, page 297,  
under date of "October 26th," in blue  
pencil, "Oct. 26th," in Kellogg's writ- 30  
ing; opposite in ink, "75."  
All in Trowbridge's handwriting,
- " S. 338, there is an entry, Exhibit S. 37, page, 303,  
under date of "November 2d," in blue  
pencil, "Oct. 30, in Kellogg's writing;  
opposite in ink, "100."

- in Trowbridge's writing.
- Exhibit S. 339, there is an entry, Exhibit S. 35, page 303, under date "November 2d," in blue pencil "Nov, 2," in Kellogg's writing; opposite in ink. "55 42." in Trowbridge's writing.
- 10 " S. 340, there is an entry, Exhibit S. 36, page 303, under date of "November 2d," in blue pencil "November 4," in Kellogg's writing; opposite in ink, "250." in Trowbridge's writing.
- " S. 13, there is an entry, Exhibit S. 35, page 303, in blue pencil, "November 5th," in Kellogg's writing; opposite in ink, in Trowbridge's writing, "498 75."
- " S. 341, there is an entry, Exhibit S. 35, page 303, under date "November 2d," in blue pencil "Nov. 5," in Kellogg's writing; opposite in ink, "16." in Trowbridge's writing.
- 20 " S. 342, there is an entry, Exhibit S. 35, page 309, under date "November 12," in blue pencil. "Nov. 11," in Kellogg's writing; opposite in ink, "250." in Trowbridge's writing.
- " S. 343, there is an entry Exhibit S, 35, page 325, under date "November 29th," in blue pencil, "November 17th," in Kellogg's writing; opposite in ink, "39 40." in whose handwriting I can't state positively; my impression is that it is in Trowbridge's handwriting.
- 30 " S. 344, there is an entry, Exhibit S. 35, page 325, under date "November 29th," in blue pencil, "November 17th, in Kellogg's handwriting; opposite in ink, "100 75."

my impression is in the handwriting of Joseph A. Trowbridge.

- Exhibit S. 345, there is an entry, Exhibit S. 35, page 325, under date "November 29th," in blue pencil "November 17th" in Kellogg's writing, opposite in ink, "200." my impression, in J. A. Trowbridge's writing.
- " S. 346, there is an entry, Exhibit S. 35, page 325, under date "November 29th," in blue 10 pencil "November 19th" in Kellogg's writing, opposite in ink, "201 70." my impression, in Trowbridge's writing.
- " S. 347, there is an entry, Exhibit S. 35, page 325, under date "November 29th," in blue pencil "November 30th" in Kellogg's writing, opposite in ink, "200." my impression, in Trowbridge's writing.
- " S. 348, there is an entry, Exhibit S. 35, page 329, under date "December 2d," in blue 20 pencil "December 1" in Kellogg's writing, opposite in ink, "125." in writing of J. A. Trowbridge.
- " S. 349, there is an entry, Exhibit S. 36, page 1, under date "December 7th," in blue pencil "December 7th" in Kellogg's writing, opposite in ink, "100."
- " S. 350, there is an entry, Exhibit S. 36, page 1, in blue pencil "December 7th," in Kellogg's writing, opposite in ink, "100." 30 in Trowbridge's writing.
- " S. 351, there is an entry in Exhibit S. 36, page 1, in blue pencil "December 9th," in Kellogg's writing, opposite in ink, "100." in Trowbridge's handwriting.
- " S. 352, there is an entry in Exhibit S. 33, page 1,

- of gold checks,  
 "26, Alden & Cumming, 60."  
 In Trowbridge's handwriting.  
 Exhibit S. 353, there is an entry in Exhibit S. 33, page 2,  
 of gold checks,  
 "July 1, B. & C. H. Kersier & Co, 200."  
 In Trowbridge's handwriting.  
 " S. 354, there is an entry in Exhibit S, 33, page 1,  
 of gold checks,  
 10 "April 6th, Retd. Lent J. W. Morgan, 50."  
 All in Trowbridge's writing.  
 " S. 355, there is an entry, Exhibit S. 33, page 4,  
 of gold checks,  
 "January 1866, 8, chgd. J. A. T., 49."  
 All in Trowbridge's handwriting.  
 " S. 356, there is an entry, Exhibit S. 33, page 7,  
 of gold checks,  
 "November 21, Loan, W. Palen, 250."  
 In the handwriting of J. A. Trowbridge.  
 In blue pencil "Sec. Dep." in the hand-  
 20 writing of Kellogg.  
 " S. 357, there is an entry, Exhibit S. 33, page 6,  
 of gold checks,  
 "May 26, Loaned J. A. T. 28."  
 All in Trowbridge's writing.  
 " S. 358, there is an entry, Exhibit S. 33, page 5, of  
 gold checks,  
 "Feby. 3, Starr & Marcus, Chg. Loaned  
 Alden & Cumming, 70."  
 In the handwriting of J. A. Trowbridge.  
 30 " S. 8, there is an entry, Exhibit S. 33, page 171,  
 "1, Josiah T. Brown, Agt. (J. A. T.)  
 531 30."  
 All in Trowbridge's writing.  
 In margin of stub "chg." had been cross-  
 ed off and "Retd." written above it.

Exhibit S. 5, there is an entry, Exhibit S. 33, page 240,  
 "24, J. T. Brown, Agt. J. A. Trowbridge,  
 529 30."

All in Trowbridge's handwriting.

"Ent." in margin of stump in Trowbridge's  
 writing.

272 Q. Is there any other record or entry of the first three hundred and twenty-eight checks shown you, or any entry concerning them, or showing for what they were given, on the books of Trowbridge & Shaler, besides what you have now pointed out in the various stub check books, and whatever may appear in the various bank pass books?

Objected.

A. There is nothing on the books of Trowbridge & Shaler, with the exception of the amounts as put down on the debit side of the pass books of The National Park Bank, The Importers and Traders National Bank, and The First National Bank; but there may have been items entered by Trowbridge on the borrowed and loan book, but I have not been able to discover or itemize them. 29

273 Q. In whose handwriting are the figures 741 75 in Exhibit S. 35, page 325, the right hand column?

A. My impression is, in the handwriting of J. A. Trowbridge, but I have hardly a doubt in my own mind but what it is in the handwriting of J. A. Trowbridge.

274 Q. What do the books of Trowbridge & Shaler show as to whether Joseph A. Trowbridge was a debtor or creditor of Trowbridge & Shaler, from January 1st, 1865, to December 14th, 1869?

Objected to. 30

A. They show that he was largely indebted to them.

275 Q. Do the books show that he was ever a creditor of the firm, having a balance in his favor undrawn?

A. They do not show that he ever had any credit to his account.

276 Q. Explain more fully what you mean by your last answer?

A. I mean that as far as I can make from the books, that from the time of the partnership, January 1, 1865, he was largely overdrawn.

277 Q. What do the books of Trowbridge & Shaler show as to profit and loss in their business, from January 1, 1865, to July 1, 1871, not taking into account the overdrafts of Joseph A. Trowbridge?

10 A. I hold in my hand a paper, made from the books by myself, showing the profit and losses during the co partnership of Trowbridge & Shaler, and up to July 1, 1871. The nett profit during the time was \$14,828 81

Said paper is offered in evidence on the part of the complainants, and is marked Exhibit S. 359.

Adjourned to 2 o'clock, P. M.

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Two o'clock, P. M.

278 Q. Are any of the checks offered in evidence here during your examination charged to the account of Joseph A. Trowbridge on the books of Trowbridge & Shaler, prior to the first of July, 1871?

A. There have no checks been charged to this account that have been offered in evidence.

279 Q. Have you examined the yearly balances as they appear on the books of Trowbridge & Shaler up to January 1, 1870?

A. Yes, I have.

280 Q. What account is taken of these checks which have been offered in evidence here in making up those yearly 30 balances?

A. None.

281 Q. If these checks had been fairly and properly entered on the books at the time they were drawn and paid,

in what respect, if at all, would it have altered the aforesaid yearly balances?

A. The amount of cash as shown by the ledger on the debit side would have been largely reduced, and the account of Joseph A. Trowbridge would have largely increased on the debit side.

282 Q. What do the pass books Exhibit S. 41, Exhibit S. 40, show as to the checks on the National Park Bank and the Traders' National Bank, which have been offered in evidence? 10

A. They show that the checks given by J. A. Trowbridge on the banks named were all paid and charged to the account of Trowbridge & Shaler.

283 Q. How do you find that?

A. By examining the checks as returned by the Bank and comparing them with the check books and pass books.

284 Q. Where on the stub check at the bottom of the stub, as for instance in Exhibit S. 35, page 135, the name Van Wagenen, Tuttle & Co., appears at the bottom of the first stub, what, according to custom in keeping check books, 20 would that signify?

Objected to.

A. It would signify that Trowbridge & Shaler had given Van Wagenen, Tuttle & Co. a check on their bank for \$2,500 49.

285 Q. Where on the stub check appears a name about the middle of the stub and another name at the bottom of the stub as in Exhibit S. 33, page 161, for instance, where the entry is "J. C. Harding, acct. J. A. Trowbridge," what according to the custom of bookkeepers does that signify? 30

Objected to.

A. It signifies that J. A. Trowbridge was either in debt or loaning J. C. Harding money, and that the amount of the check, should be charged to the account of J. A. Trowbridge, on the books of Trowbridge & Shaler.

286 Q. What do the books of Trowbridge & Shaler show

as to the capital paid into the firm by each of the several partners?

A. They show that Mr. John Kiersted paid into the firm of Trowbridge & Shaler as capital, \$37,500; that Wynkoop Kiersted paid into the concern the same amount, as special capital; that Brainerd Shaler paid into the concern of Trowbridge & Shaler \$50,000; and that Joseph A. Trowbridge contributed nothing as far as the capital is concerned.

287 Q. Show by any statement you may have, made up  
10 from the books of Trowbridge & Shaler, the partnership account of John Kiersted, in account with Trowbridge & Shaler, during the continuance of that firm, particularly showing the amounts drawn by him if any, from said firm?

A. I hold in my hand an account made up by me, from the books of Trowbridge & Shaler, showing the amount of moneys John Kiersted paid in and drew from the firm of Trowbridge & Shaler; I mean John Kiersted's private account, and not his special capital account; and also in the account the interest charged to, and credited to him on their  
20 books.

Said paper is offered in evidence, on the part of the complainants, and is marked Exhibit S. 360.

288 Q. Have you a similar statement made up by you, showing the private account as distinguished from capital account of Wynkoop Kiersted?

A. I have, here it is.

Said statement is offered in evidence, on the part of the complainants, and is marked Exhibit S. 361.

289 Q. Look at the paper now shown to you, and state  
30 what it is?

A. It is an account made up by myself, taken from the books of Trowbridge & Shaler, and is Brainerd Shaler's co-partnership account; showing the amount of money paid in to the firm of Trowbridge & Shaler, the interest on his capital from January 1, 1865, to July 1, 1871; also his share of the profit or loss during those years, and deducting the

amount he drew out of said firm.

Said paper is offered in evidence, on the part of the complainants, and is marked Exhibit S. 362.

290 Q. Were you administrator of the estate of Joseph A. Trowbridge in 1870?

A. I was.

291 Q. What were the goods and chattels, rights and credits, moneys and effects, that came to your lands as such administrator?

A. The amount of the sale of his household furniture 10  
was \$3,622 42  
I received from the Universal Life Insurance Company,  
10,000

That is all.

292 Q. Were those items the whole assets of the estate of Joseph A. Trowbridge, so far as known to you as such administrator?

A. There was a bond and mortgage of \$2,090 on property in Hackensack, which should have come into my hands, but did not; that is all, with that exception. 20

293 Q. Were there any other personal assets which belonged to Joseph A. Trowbridge at the time of his death?

A. There was.

294 Q. What were they?

A. I cannot state.

295 Q. State what you know about the assets?

A. I know that he had other personal property which belonged to him, but which I never could find; it consisted of wearing apparel, pictures, and other household goods.

296 Q. Who are Bruner & Moore, named in Exhibit S, 30 217, S. 326, and S. 144?

A. They are furniture dealers in New York.

297 Q. Do you know of Joseph A. Trowbridge buying furniture of Bruner & Moore; if so, state what you know about it?

A. I do; I have been there with him when he made pur-

chases of furniture. I have been with him and Mrs. Trowbridge, and heard them give orders for dining-room and bed-room furniture. I cannot state further particulars, neither the number of times I have been with them at their place of business.

298 Q. Can you fix a date of any time when you were there with him, and saw him buy furniture?

A. April or May, of 1866 or 1867?

299 Q. Were you there in 1868 with him?

10 A. I cannot state positively, but my impression is I was there in 1868, and in 1869, with Joseph A. Trowbridge.

300 Q. Who are William C. Trowbridge, and Alva Trowbridge, and B. C. Trowbridge, named in some of the checks offered in evidence here?

A. William A. Trowbridge was the father, and Alva and B. C. were the brothers of Joseph A. Trowbridge.

301 Q. Who are Crony, Lent & Co., named in some of the checks offered in evidence here?

A. They are tailors on Broadway, New York.

20 302 Q. Who are Starr & Marcus, named in some of the checks offered in evidence here?

A. They are jewelers, John street, New York.

303 Q. Witness is shown 142 papers purporting to be checks drawn by Trowbridge & Shaler, on different banks, at different times, for different amounts, to different orders, and is asked: in whose handwriting are the checks now shown?

A. In the handwriting of Joseph A. Trowbridge, with the exception of a few that may have been filled in by Kellogg's book-keeper of the firm of Trowbridge & Shaler; all signed in the handwriting of J. A. Trowbridge.

304 Q. Is any account made of these checks last shown in the books of Trowbridge & Shaler?

A. Only on the check books, and borrowed on loan books, and entered by the book-keepers of the banks upon which they were drawn in the pass books of those banks.

Said checks are offered in evidence on the part of the complainants and are marked Exhibits S. 363 to S. 504, both inclusive.

305 Q. What account was made of these Exhibits last offered in making up the yearly balances of Trowbridge & Shaler, in the years in which they are drawn?

A. No account as far as I could find by a thorough examination of the books.

306 Q. Were any of these amounts drawn by the checks last offered entered in the cash account of Trowbridge & 10 Shaler?

A. No.

307 Q. Do the books of Trowbridge & Shaler show any purchases from or indebtedness to the different payees of these last checks, at the time of their respective dates, on account of which they were given?

A. No.

Adjourned to Saturday, June 12th, 1875, 10 o'clock A. M., at the same place.

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SATURDAY, June 12th, 1875.

20

Examination of witnesses continued in the presence of S. Tuttle of counsel for complainants and C. H. Voorhis of counsel for defendants.

Speers Cumming.—Direct Examination continued.

Please take the Exhibits now shown you, and state as to each one of them consecutively whether or not there is any marginal entry on the stub check in the check books in evidence in this case, and in cases where there is an entry read it to us, stating in whose handwriting it is?

A.

30

Exhibit S. 363, There is no entry.

" S. 364, there is an entry Exhibit S. 32, page 24,

"28, Feb. 7, 1865, W. H. T. Banta, J. A. T.,  
308 32."

All in his (Trowbridge's) writing.

The filling in of the check does not correspond with the stub check,—the filling in of the check is W. S. Banta, Esq., Dep. Col.

Exhibit S. 365, there is an entry, Exhibit S. 32, page 20,  
"22, Feb'y, Bond & O'Neil, J. A. T., 92 25."

10

All in his handwriting.

" S. 366, there is an entry, Exhibit S. 32, page 20  
"Feb'y 21, Loaned J. A. Trowbridge, 50."

All in his handwriting.

" S. 367, there is an entry, Exhibit S. 37, page 18,  
"1, 18 Feb'y, J. A. T. 62 70."

All in his handwriting.

" S. 368, there is an entry, Exhibit S. 37, page 22,  
"22 Feb'y, J. A. Trowbridge, 100."

All in his handwriting.

20 " S. 369, there is an entry, Exhibit S. 32, page 26,  
"March 1, Pd. C. S. Grafulla, J. A. T.  
130 25."

in red ink "Retd."

All in Trowbridge's writing.

" S. 370, there is an entry, Exhibit S. 32, page 30,  
"March 1, J. A. T. 100."

"Retd." in red ink.

All in his handwriting.

30 " S. 371, there is an entry Exhibit S. 32, page 36,  
"March 6, J. A. T. 100."

"Retd." in red ink.

All in his handwriting.

" S. 372, there is an entry, Exhibit S. 32, page 38,  
"8 Mch., J. A. T. 100."

"Retd." in red ink.

All in his handwriting.

- Exhibit S. 373, there is an entry, Exhibit S. 32, page 40,  
 " Mch. 13, J. A. T. 200."  
 " Retd." in red ink.  
 All in his handwriting.
- " S. 374, there is an entry, Exhibit S. 32, page 42,  
 " Mch. 20, J. A. T. 50."  
 " Retd." in red ink.  
 All in his handwriting.
- " S. 375, there is an entry, Exhibit S. 32, page 44,  
 " Mch. 23, Pd. W. Palen, Hides, J. A. T.  
 41 65." 10  
 " Retd." in red ink.  
 All in his handwriting.
- " S. 376, there is an entry, Exhibit S. 32, page 48,  
 " Mch 27, Pd. Erie Railway, account W. C.  
 Trowbridge, 238 15."  
 " Retd." in red ink.  
 All in Trowbridge's writing.
- " S. 377, there is an entry, Exhibit S. 32, page 46,  
 " Mch. 25, Everdell's Sons, 55 50."  
 " Retd." in red ink. 20  
 All in Trowbridge's handwriting.
- " S. 378, there is an entry, Exhibit S. 33, page 3,  
 " April 1st, Pd. J. A. T., G. G. L. Hyatt,  
 60 41."  
 " Retd." in red ink.  
 All in J. A. Trowbridge's handwriting.
- " S. 379, there is an entry in Exhibit S. 33, p. 5,  
 " 15, J. A. T. 100."  
 " Retd." in red ink.  
 All in Trowbridge's handwriting. 30
- " S. 380, there is an entry, Exhibit S. 33, page 7,  
 " 21, J. A. T., Acker, Merral & Co., 41 72."  
 " Retd." in red ink.  
 All in Trowbridge's writing.
- " S. 381, there is an entry, Exhibit S. 33, page 7,

- " 22, J. A. T. 100."  
 " Retd." in red ink.  
 All in Trowbridge's writing.  
 Exhibit S. 382, there is an entry, Exhibit S. 33, page 9,  
 " 29, J. A. T., S. C., 100."  
 " Retd. in red ink.  
 All in Trowbridge's writing.  
 " S. 383, there is an entry, Exhibit S. 33, page 11,  
 " 2, J. A. T., 200."  
 10 " Retd. in red ink,  
 All in his handwriting.  
 " S. 384, there is an entry, Exhibit S. 33, page 15,  
 " 13, Arnold, Constable & Co., J. A. T.,  
 101 35."  
 " Retd." in red ink,  
 All in his handwriting.  
 " S. 385, there is an entry Exhibit S. 33, page 21,  
 " 2, Paid J. P. Ackerman, Esq., J. A. T.,  
 93 80."  
 20 " Pd." in red ink,  
 All in Trowbridge's writing.  
 " S. 386, There is an entry, Exhibit S. 33, page  
 " 2, Paid J. A. T., Ann Van Orden, 100."  
 " Pd." in red ink,  
 All in his handwriting.  
 " S. 387, there is an entry, Exhibit S. 33, page 33,  
 " 6, Paid L. Hart & Co., J. A. T. 153."  
 " Pd." in red ink.  
 All in Trowbridge's writing.  
 30 " S. 388, there is an entry, Exhibit S. 33, page 25,  
 " June 12, Pd. Bond & O'Neill, (J. A. T.)  
 110."  
 (" Pd.") in red ink,  
 All in Trowbridge's writing.  
 " S. 389, there is an entry, Exhibit S. 33, page 27,  
 " 23, Paid Brewster & Co., J. A. T., 592."

- “Paid” in red ink,  
All in Trowbridge’s handwriting.
- Exhibit S. 390, there is an entry, Exhibit S. 33, page 29,  
“29, Hamilton & Smith, J. A. T. 115.”  
“Pd.” in red ink,  
All in Trowbridge’s writing.
- “ S. 391, there is an entry, Exhibit S. 33, page 315,  
on the debit side of the check book,  
“Retd. 25,” in ink, in Trowbridge’s hand-  
writing; in pencil “March 6th,” in the 10  
handwriting
- “ S. 392, there is an entry, Exhibit S. 33, page 306,  
“15, (A. T. S. & Co.,) J. A. Trowbridge, 45.”  
In his handwriting.  
“Ent.” in Kellogg’s writing.
- “ S. 393, there is an entry, Exhibit S. 33, page 308,  
“19, A. M. & Co., J. A. Trowbridge, 26 96.”  
In his handwriting.  
“Ent.” in Kellogg’s writing.
- “ S. 394, there is an entry, Exhibit S. 33, page 290, 20  
“1, Paid J. A. T. 2 33  
B. S., 1, 16 50  

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S. Munn, 3 Bbls. flour, 49 50.”  
All in Trowbridge’s writing.  
“Ent.” in Kellogg’s handwriting.
- “ S. 395, there is an entry, Exhibit S. 33, page 315,  
“200” in Trowbridge’s writing—in pencil  
“Feb’y 16” in Kellogg’s handwriting.
- “ S. 396, there is an entry, Exhibit S. 33, page 315,  
“279 97,” in handwriting of J. A. Trow-30  
bridge—in pencil “Jan. 17” in Kel-  
logg’s writing.
- “ S. 397, there is an entry, Exhibit S. 33, page 272,  
“14, C. & L., J. A. Trowbridge, 423.”  
All in his handwriting.

- "Ent." in Kellogg's writing.
- Exhibit S. 398, there is an entry, Exhibit S. 33, page 262,  
 "Dec. 11, A. M. & Co., J. A. Trowbridge,  
 137 24."
- All in Trowbridge's writing.
- "Ent." in Kellogg's writing.
- " S. 399, there is an entry, Exhibit S. 33, page 260,  
 "10, G. Vanderbeck, J. A. Trowbridge,  
 109 75."
- 10 All in his handwriting.
- "Ent." in Kellogg's writing.
- " S. 400, there is an entry, Exhibit S. 33, page 256,  
 "27, Cash, 100."  
 In Trowbridge's writing.  
 In blue pencil "Check, A. M. & Co., J. A.  
 T., B. Balance," in Kellogg's writing.
- " S. 401, there is an entry, Exhibit S. 33, page 252,  
 "22, A. T. S. & Co., J. A. Trowbridge,  
 26 49."
- 20 All in his writing.
- " S. 402, there is an entry, Exhibit S. 33, page 229,  
 "28, J. A. Trowbridge, 250."  
 All in his handwriting.
- "Ent." in Kellogg's writing.
- " S. 403, there is an entry, Exhibit S. 33, page 227,  
 "20, A. M. & Co., J. A. Trowbridge, 61 75."  
 All in his handwriting.
- "Ent." in Kellogg's writing.
- " S. 404, there is an entry, Exhibit S. 33, page 225,  
 30 "8, H & N. Y. R. R., J. A. Trowbridge, 50."  
 All in his handwriting.
- "Ent." in Kellogg's writing.
- " S. 405, there is an entry, Exhibit S. 33, page 221,  
 "3, Ann Van Orden, J. A. Trowbridge,  
 100."
- All in his handwriting.

- “Ent.” in Kellogg’s writing.
- Exhibit S. 406, there is an entry, Exhibit S. 33, page 211,  
 “14, Paid (S. & M.) J. A. Trowbridge, 34.”  
 All in his handwriting.
- “ “Ent.” in Kellogg’s writing.
- “ S. 407, there is an entry, Exhibit S. 33, page 209,  
 “10, (A. M. & Co.) J. A. Trowbridge,  
 35 33.”  
 All in his handwriting.
- “ “Ent.” in Kellogg’s writing. 10
- “ S. 408, there is an entry, Exhibit S. 33, page 199,  
 “23, Lewis, J. A. Trowbridge, 169 50.”  
 All in his handwriting.
- “ “Ent.” in Kellogg’s writing.
- “ S. 409, there is an entry, Exhibit S. 33, page 191,  
 “9, A. M. & Co., J. A. Trowbridge, 250 88.”  
 All in his handwriting.
- “ “Ent.” in Kellogg’s writing.
- “ S. 410, there is an entry, Exhibit S. 33, page 191,  
 “6, C. & S., J. A. Trowbridge, 499 25.” 20  
 All in his handwriting.
- “ “Ent.” in Kellogg’s writing.
- “ S. 411, there is an entry Exhibit S, 33, page 187,  
 “27, A. M. & Co., J. A. Trowbridge,  
 128 15.”  
 All in his handwriting.
- “ “Ent.” in Kellogg’s writing.
- “ S. 412, there is an entry, Exhibit S. 33, page 161,  
 “13, A. M. & Co., acct. J. A. Trowbridge,  
 109 15.” 30  
 All in his handwriting.
- “ “Ent.” in Kellogg’s writing.
- “ S. 413, there is no entry.
- “ S. 414, there is an entry, Exhibit S. 33, page 274,  
 “18, A. M. & Co., J. A. Trowbridge,  
 102 78.”

- All in his handwriting.  
 "Ent." in Kellogg's writing.
- Exhibit S. 415, there is an entry, Exhibit S. 33, page 133,  
 "Jany 16, [Haughwout & Co.] J. A. T.,  
 95 30."
- All in his handwriting.  
 "Ent." in Kellogg's writing.
- 10 " S. 416, there is an entry, Exhibit S. 33, page 135,  
 "23, J. A. T., E. Southwick & Co., 100."  
 All in his handwriting.  
 "Ent." in Kellogg's writing.
- " S. 417, there is an entry, Exhibit S. 33, page 143,  
 "8, J. A. T. 200."
- All in his handwriting.  
 in pencil "Jan. 26," "Ent." in ink, in  
 Kellogg's writing.
- " S. 418, there is an entry, Exhibit S. 33, page 141,  
 "Feby 5, (Demarest) J. A. T. 41 95."
- 20 All in his handwriting.  
 "Ent." in Kellogg's writing.
- " S. 419, There is no entry.
- " S. 420, there is an entry Exhibit S. 33, page 143,  
 "8, J. A. T. 100."
- All in his handwriting.  
 "Ent." in Kellogg's writing.
- " S. 421 there is an entry, Exhibit S. 33, page 127,  
 "Jany 4, J. A. Trowbridge, 300."
- All in his handwriting.  
 "Ent." in Kellogg's writing.
- 30 "66" in pencil, in my own handwriting.
- " S. 422, there is an entry, Exhibit S, 33, page 129,  
 "11, J. A. T. 300."
- All in his handwriting.  
 "Ent." in Kellogg's writing.
- " S. 423, there is no entry.
- " S. 424, there is an entry, Exhibit S, 33, page 49,

- “ 21, Pd. ac. J. A. T., Acker, Merrall & Co.,  
106 15.”  
All in his handwriting.
- “ S. 425, there is an entry, Exhibit S. 33, page 37,  
“ 22, Pd. J. A. T., Acker, Merrall & Co.  
176 93.”  
All in his handwriting.
- “ S. 426, there is an entry, Exhibit S. 33, page 35,  
“ Paid J. A. T., Bond & O'Neill, 134 90.”  
All in his handwriting,
- “ S. 427, there is an entry, Exhibit S. 33, page 35, 10  
“ 18, Paid J. A. T., B. H. Martin, 25 38.”  
All in his handwriting.
- “ S. 428, there is an entry, Exhibit S. 33, page 35,  
“ 18 July, T. M. Lewis, J. A. T., 53 26.”  
All in his handwriting.
- “ S. 429, there is an entry, Exhibit S. 33, page 37,  
“ July 18, J. A. T., Enoch Morgans Sons,  
31 70.”  
All in his handwriting.
- “ S. 430, there is an entry, Exhibit S. 33, page 37, 20  
“ 25, J. A. T., R. L. S. Hall, 62 33.”  
All in his handwriting.
- “ S. 431, there is an entry, Exhibit S. 33, page 59,  
“ Sept. 2, J. A. T., 100.”  
All in his handwriting.
- “ S. 432, there is an entry, Exhibit S. 33, page 61,  
“ 6, Loan, R. T. Sherman, 500.”  
All in his handwriting.
- “ S. 433, there is an entry, Exhibit S. 33, page 61,  
“ 6, H. G. Hutchin, J. A. T., 500.”<sup>30</sup>  
All in his handwriting.
- “ S. 434, there is an entry, Exhibit S. 33, page 69,  
“ 15, J. A. T., 100.”  
All in his handwriting.
- “ S. 435. there is an entry, Exhibit S. 33, page 73,

- “21, J. Hewson, Chg. 360 65.”  
 All in his handwriting.  
 Exhibit S. 436, there is an entry, Exhibit S. 33, page 79,  
 “5, J. A. T., 100.”  
 All in his handwriting.  
 Adjourned to 2 o'clock, P. M.
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2 o'clock, P. M.

- Exhibit S. 437, there is an entry, Exhibit S. 33, page 83,  
 “10, A. M. & Co., J. A. T., 168 86.”  
 10 All in his handwriting.  
 “ S. 438, there is an entry Exhibit S. 33, page 85,  
 “13, Paid Lord & Taylor, J. A. T., 88.”  
 All in his handwriting.  
 “ S. 439, there is an entry, Exhibit S. 33, page 95,  
 “2, J. A. T. 100.”  
 All in his handwriting.  
 “ S. 440, there is an entry, Exhibit S. 33, page 95,  
 “3, Paid S. Green, J. A. T., 127 50.”  
 All in his handwriting.  
 20 “ S. 441, there is an entry, Exhibit S. 33, page 97,  
 “6, Hautt Bros., J. A. T., 55.”  
 All in his handwriting.  
 “ S. 442, there is an entry Exhibit S. 33, page 97,  
 “Nov. 9, Paid; being on account J. A. T.,  
 100.”  
 All in his handwriting.  
 “ S. 443, there is an entry Exhibit S. 33, page 143,  
 “Feby. 8, J. & W. Geary, J. A. T., 100.”  
 All in his handwriting.  
 30 In pencil, “Nov. 11th, 65,” in Kellogg's  
 handwriting; “Ent.” in ink, in Kel-  
 logg's writing.  
 “ S. 444, there is an entry, Exhibit S. 33, page 101,

- "13, J. A. T., 100."  
 All in his handwriting.  
 Exhibit S. 445, there is an entry, Exhibit S. 33, page 103,  
 "Nov. 16, Paid Bond & O'Neill, J. A. T., 114."  
 All in his handwriting.  
 " S. 446, there is an entry, Exhibit S. 33, page 105,  
 "Nov. 18, J. A. T. 100."  
 All in his handwriting.  
 " S. 447, there is an entry, Exhibit S. 33, page 105, 10  
 "23, pd. Berry, J. A. T. 269 76."  
 All in his handwriting.  
 " S. 448, there is an entry, Exhibit S. 33, page 107,  
 "27, J. A. T. 46."  
 All in his handwriting.  
 " S. 449, there is an entry, Exhibit S. 33, page 107,  
 "27, J. A. T. 100."  
 All in his handwriting.  
 " S. 450, there is an entry, Exhibit S. 33, page 109,  
 "29, J. A. T. 50." 20  
 All in his handwriting.  
 " S. 451, there is an entry, Exhibit S. 33, page 109,  
 "33, J. A. T. 20 50."  
 All in his handwriting.  
 " S. 452, there is an entry, Exhibit S. 33, page 113,  
 "Dec. 6, J. A. T. 100."  
 All in his handwriting.  
 " S. 453, there is an entry, Exhibit S. 33, page 117,  
 "Dec. 14, J. A. T. 100."  
 All in his handwriting. 30  
 " S. 454, there is an entry, Exhibit S. 33, page 121,  
 "22, Berry, J. A. T. 57 80."  
 All in his handwriting.  
 " S. 455, there is an entry, Exhibit S. 33, page 121,  
 "22, (Gunther), (I. J. Paid), (75.)  
 J. A. T. (50.)  


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 125."

- All in Trowbridge's handwriting
- Exhibit S. 456, there is an entry, Exhibit S. 33, page 151,  
 " Mch. 5, (E. Southwick) J. A. T. 60."  
 All in his handwriting.  
 " Ent." in Kellogg's writing.
- " S. 457, there is an entry, Exhibit S. 33, page 129,  
 " 11, A. M. & Co., J. A. T. 52 40."  
 All in his handwriting.  
 " Ent." in Kellogg's writing.
- 10 " S. 458, there is an entry Exhibit S. 33, page 125,  
 " 30, J. A. T. 100."  
 All in his handwriting.  
 " Ent." in Kellogg's writing
- " S. 459, there is an entry, Exhibit S, 33, page 123,  
 " 29, W. H. Lee, J. A. T. 380."  
 All in his handwriting.
- " S. 460, there is an entry, Exhibit S, 33, page 123,  
 " Dec. 23, J. A. T. 100."  
 All in his handwriting.
- 20 " S. 461, there is an entry Exhibit S. 33, page 55,  
 " 30, Pd. C. Ravaux, J. A. T. 19."  
 All in his handwriting.
- " S. 462, there is an entry Exhibit S. 33, page 59,  
 " Sept. 2, J. A. T. 100."  
 All in his handwriting.
- " S. 463, there is an entry, Exhibit S. 33, page 155,  
 " 21, Cash, J. A. T. (retd.) 500."  
 All in his handwriting.
- " S. 464, there is an entry, Exhibit S. 33, page 157,  
 30 " 29, Loan R. T. Sherman, 500."  
 All in his handwriting.  
 " Ent." in Kellogg's writing.
- " S. 465, there is an entry Exhibit S, 33, page 165,  
 " 18, J. A. Trowbridge, 150."  
 All in his handwriting.  
 " Ent." in Kellogg's writing.

- Exhibit S. 466, there is no entry.
- “ S. 467, there is no entry.
- “ S. 468, there is an entry, Exhibit S. 33, page 315,  
“ 500,”—in Trowbridge’s writing.—in pencil  
“ Feb. 6th,” in Kellogg’s writing.
- “ S. 469, there is an entry, Exhibit S. 33, page 288,  
“ 26, Dr. Hopper, acct. J. A. Trowbridge,  
143.”
- All in his handwriting.
- “ Ent.” in Kellogg’s writing. 10
- “ S. 470, there is an entry, Exhibit S. 33, page 270,  
“ 12, R. Taggart, J. A. T. 150 49.”
- All in his handwriting.
- “ Ent.” in Kellogg’s writing.
- “ S. 471, there is no entry.
- “ S. 472, there is no entry.
- “ S. 473, there is an entry Exhibit S, 33, page 248,  
“ 14, W. & J. Sloan, J. A. Trowbridge,  
104 18.”
- All in his handwriting. 20
- “ Ent.” in Kellogg’s writing.
- “ S. 474, there is an entry, Exhibit S. 33, page 242,  
“ Oct. 30, Loan J. L. Wood, J. A. T, 200.”
- All in his handwriting.
- “ Ent.” in Kellogg’s writing.
- “ S. 475, there is an entry, Exhibit S. 33, page 227,  
“ Sept. 17, H. H. & Co., J. A. Trowbridge,  
101.”
- All in his handwriting.
- “ Ent.” in Kellogg’s writing.
- “ S. 476, there is an entry, Exhibit S. 33, page 219, 30  
“ 28, Paid Demarest, ac., J. A. Trowbridge,  
36 90.”
- All in his handwriting.
- “ Ent.” in Kellogg’s writing.
- “ S. 477, there is an entry, Exhibit S, 33, page 213,

- " 18, J. A. Trowbridge, 100."  
 All in his handwriting.  
 " Ent." in Kellogg's writing.
- Exhibit S. 478, there is an entry, Exhibit S. 33, page, 199,  
 " July 2, J. A. Trowbridge, 100."  
 All in his handwriting.  
 " Ent." in Kellogg's writing.
- " S. 479, there is an entry, Exhibit S. 33, page, 193,  
 " 11, (J. L.) J. A. Trowbridge, 400."  
 10 All in his handwriting.  
 " Ent." in Kellogg's writing.
- " S. 480, there is an entry. Exhibit S. 33, page 187.  
 " June 20, J. A. Trowbridge, (H. B.) 575."  
 All in his handwriting.  
 " Ent." in Kellogg's writing.
- " S. 481, there is an entry, Exhibit S. 33, page 187,  
 " 20, J. A. Trowbridge, 425."  
 All in his handwriting.  
 " Ent." in Kellogg's writing.
- 20 " S. 482, there is an entry, Exhibit S. 33, page 183,  
 " June 11th, 1866, 4th National Bank, J. A.  
 Trowbridge, 200."  
 In Kellogg's writing.  
 " Retd" I can't state the handwriting.
- " S. 483, there is an entry, Exhibit S. 33, page 179,  
 " 26, J. A. T. 1,165."  
 All in his handwriting.  
 " Ent." in Kellogg's writing.
- " S. 484, there is an entry, Exhibit S. 33, page 183,  
 30 " 13, J. A. Trowbridge, 100."  
 All in his handwriting.  
 " Ent." " Retd." written over it, in Kellogg's writing.
- " S. 485, there is an entry, Exhibit S. 33, page 177,  
 " 24, B. Newhouse, J. A. T. 500."  
 All in his handwriting.

- “Ent.” in Kellogg’s writing.
- Exhibit S. 486, there is no entry.
- “ S. 487, there is an entry, Exhibit S. 33, page 155,  
 “ 26, Loan, W. C. Trowbridge, 1,300.”  
 All in his handwriting.  
 “Ent.” “J. A. T.” “B. & S.” in Kellogg’s  
 writing.
- “ S. 488, there is an entry, Exhibit S. 33, page 161,  
 “ 11, J. C. Harding, acct. J. A. Trowbridge,  
 55.” 10  
 All in his handwriting.  
 “Ent.” in Kellogg’s writing.
- “ S. 489, there is an entry, Exhibit S. 33, page 315,  
 “ 571 95,” in Trowbridge’s handwriting; in  
 pencil “Jan. 17,” in Kellogg’s writing.
- “ S. 490, there is an entry, Exhibit S. 33, page 33,  
 “ 8, T. Johnston, J. A. T. 187 50.”  
 All in Trowbridge’s handwriting.
- “ S. 491, there is an entry, Exhibit S. 33, page 31,  
 “ 1, T. Johnston, B. & L. Horse, 137 50, 20  
 J. A. T. 275.”  
 All in his handwriting.  
 “Pd.” in red ink, in Kellogg’s writing.
- “ S. 492, there is an entry, Exhibit S. 33, page 111,  
 “ 5, J. A. T. (Van Orden), 100.”  
 All in his handwriting.
- “ S. 493, there is an entry, Exhibit S. 33, page 111,  
 “ 6, Paid Voorhis & Co., J. A. T. 54 10.”  
 All in his handwriting.
- “ S. 494, there is an entry, Exhibit S. 33, page 115, 30  
 “ 9, A. M. & Co., J. A. T. 143 70.”  
 All in his handwriting.
- “ S. 495, there is no entry.
- “ S. 496, there is an entry, Exhibit S. 33, page 147,  
 “ 23, Harmer H. & Co., J. A. T. 36.”  
 All in his handwriting.

- “Ent.” in Kellogg’s writing.
- “ S. 497, there is no entry.
- “ S. 498, there is an entry, Exhibit S. 33, page 147,  
 “ 16, Hutchings, J. A. T. 25.”  
 All in his handwriting.  
 “Ent.” in Kellogg’s writing.
- “ S. 499, there is an entry, Exhibit S. 33, page 315,  
 “ 100, Retd.” in Trowbridge’s handwriting;  
 “ March 2,” in pencil in Kellogg’s writing.
- 10 “ S. 500, there is an entry, Exhibit S. 33, page 169,  
 “ 28, Wygant & Scott, acct. J. A. Trowbridge,  
 52 83.”  
 All in his handwriting.  
 “Ent.” in Kellogg’s writing.
- “ S. 501, there is an entry, Exhibit S. 33, page 171,  
 “ May 1, Wood Brothers, J. A. T. 76 30.”  
 All in his handwriting.  
 “Ret.” in Kellogg’s writing.
- “ S. 502, there is an entry, Exhibit S. 33, page 171,  
 20 “ 4, J. A. Trowbridge, 1,500.”  
 All in his handwriting.  
 “Retd.” in Kellogg’s writing.
- “ S. 503, there is an entry, Exhibit S. 359, page 2,  
 “ 29, Paid Voorhis, J. A. T. 400.”  
 All in his handwriting.
- “ S. 504, there is an entry, Exhibit S. 33, page 4,  
 of gold checks,  
 “ Oct. 19, Cash, 1,300.”  
 All in his handwriting—in pencil “ 1865,  
 30 T. & Co.” in my handwriting.

Adjourned to Thursday, June 17, 1875, 10 o’clock, A. M.  
 at same place.

THURSDAY, June 17, 1875.

Examination of witnesses in above entitled cause contin-

ued in the presence of the respective counsel.

309 Q. Is there any other record or entry of the last lot of checks shown you marked Exhibits S. 363 to S. 504; or any entry concerning them, or showing for what they were given on the books of Trowbridge & Shaler, besides what you have now pointed out, on the various stub check books, and whatever may appear in the various bank pass books?

A. I find no other entry, but there may have been some of the checks entered upon the borrowed and loan, but not charged to his account.

310 Q. Are any of the checks included in the lot referred to in the last preceding question, charged to the account of Joseph A. Trowbridge, on the books of Trowbridge & Shaler?

A. No.

311 Q. Is any account taken of this last lot of checks in making up the yearly balances on the books of Trowbridge & Shaler?

A. No sir, not that I can find.

312 Q. What do the bank pass books of Trowbridge & Shaler show with reference to the respective checks included in the last lot, to which your attention has been called?

Objected to.

A. They show that the checks drawn upon the bank were paid and returned to and charged to the account of Trowbridge & Shaler.

313 Q. If you have any personal knowledge of the use by Joseph A. Trowbridge of any of the checks which have been offered in evidence in this cause, and marked as Exhibits, for his private purposes, and not on account of the business of Trowbridge & Shaler; please refer to such checks by the number of the Exhibit, and state what you know about such use of them?

A. Exhibit S. 48, check on Importers' and Traders' National Bank, January 3, 1866, paid Fitch, Waldo & Barry, \$66 50. That check was for fancy articles in which they

dealt in Maiden Lane, New York; my impression is that they were bronzes. Fitch, Waldo & Barry dealt in pictures, guns, bronzes and notions; I was with him at the time he purchased these articles, with Trowbridge; they were ornaments for his house, or for his room. I afterwards saw either at his own house or at the house of Mr. Samuel Munn, his father-in-law said articles.

Exhibit S 51, check on the National Park Bank, March 6, 1867, for \$200, payable to W. C. Trowbridge or bearer, and 10 was given to his father William C. Trowbridge.

Exhibit S. 54, check on the Importers' and Traders' National Bank, dated April 11, 1867, for \$30 96 to the order of Acker, Merrill & Co. This check was given for groceries, &c., in which they dealt. I know said groceries were for his own use or that of his father's family.

Exhibit S. 6, check on the National Park Bank, dated April 25, 1867, for \$529 30 to the order of Josiah T. Brown, Esq., agent. This check was given as a premium on a policy of Life Insurance on the life of Joseph A. Trowbridge.

20 Exhibit S. 56, check on the Importers' and Traders' National Bank, dated May 18 1867, for \$50, to the order of L. M. Carnes, Esq. This check was given to pay a premium to the Accidental Life Insurance Company, on a policy of insurance against accident on the life and person of Joseph A. Trowbridge.

Exhibit S. 57, check on the Importers' and Traders' National Bank, May 21, 1867, for \$201 70, to the order of The Universal Life Insurance Company. This was a premium for insurance on the life of Joseph A. Trowbridge.

30 Exhibit S. 61, check on the Importers' and Traders' National Bank, July 15, 1867, for \$31 60, to the order of Macy & Co., to pay a bill for whiskey and segars purchased of them for the personal use of Joseph A. Trowbridge.

Exhibit S. 64, check on the Importers' and Traders' National Bank, August 10, 1867, to D. Gale, for \$58 38. This was given in my presence for board of himself and wife at

the Fort William Henry Hotel, Lake George.

Exhibit S. 66, on the National Park Bank, September 5, 1867, to the order of the Hackensack and New York Rail Road Company, for \$28 00. This was given for for a commutation ticket for himself on that road.

Exhibit S. 70, check on the Importers' and Traders' National Bank, September 14, 1867, to the order of John Bogart, Deputy Collector of Internal Revenue, for \$248 50. This check was given for income tax for himself.

Exhibit S, 72, check on The Importers' and Traders' Na- 10  
tional Bank, September 26, 1867, for \$125, to bearer, and endorsed James L. Wood. That check was a loan to James L. Wood, a former employee of Joseph A Trowbridge, with whom Trowbridge & Shaler had no business dealings.

Exhibit S. 75, check on The Importers' and Traders' National Bank, November 1, 1867, for \$65, to the order of J. W. Southack & Son, furniture dealers. This was given in payment of an easy chair for himself.

Exhibit S. 78, check on The National Park Bank, November 5, 1867, for \$100, to the order of James L. Wood. 20  
This was a loan from J. A. Trowbridge to James L. Wood, his former employee. James L. Wood was at that time a man of no means so far as I know. He had been a retail grocer in Frankfort Street, New York, and had failed.

Exhibit S. 79, check on the National Park Bank, November 7, 1867, to the order of Mrs. McKay for \$50. This check was given to her for services as nurse; monthly nurse in Joseph A. Trowbridge's family.

Exhibit S. 81, check on the National Park Bank, November 19th, 1867, to the order of The Manhattan Life Insu- 30  
rance Company, for \$47 20, for premium for insurance on the life of W. C. Trowbridge, his father.

Exhibit S. 14, check on the National Park Bank, December 10, 1867, to the order of P. A. H. Voorhis \$302 22. This was for work—carpenter work—done on either his own house, or on that in which his father resided; it may have

been part on one and part on another.

Exhibit S. 91, check on The National Park Bank, January 6, 1867, to the order of Crony, Lent & Co., \$275 50. This was to pay a tailor's bill for clothing for himself

Exhibit S. 92, check on The National Park Bank, August 17, 1867, to the order of W. C. Trowbridge, 100. This was given by J. A. Trowbridge to W. C. Trowbridge, his father, for household expenses.

Exhibit S. 241, check on the National Park Bank, January 4, 1869, to bearer, \$57 50, endorsed Hautt Brothers. This check was given in payment for flowers purchased of them, on a New Year's occasion. It was for his wife and family.

Exhibit S. 242, check on the National Park Bank, January 6, 1869, to George P. Ward, treasurer, for \$30. This check was given in payment of dues to the Union League Club.

Exhibit S. 244, check on The National Park Bank, January 8, 1869, to bearer \$100, endorsed D. T. May. This check was given on account of butcher bill of J. A. Trowbridge, for supplies either for his own or his father's family, or both; he ran both the houses. All butcher bills purchased in New York were charged to the account of Joseph A. Trowbridge.

Exhibit S. 346, check on The National Park Bank, January 12, 1869, to the order of A. Trowbridge, \$250. This check was given by J. A. Trowbridge to his brother, Alvah Trowbridge, and which was never returned; it was a loan from Joseph A. Trowbridge to Alvah Trowbridge.

30 Exhibit S. 248, check on the Importers' and Traders' National Bank, January 19, 1869, to the order of A. Trowbridge for \$500. This was a loan from Joseph A. Trowbridge to A. Trowbridge, and which was never returned.

Exhibit S. 250, Check on the Importers' and Traders' National Bank, January 21, 1869, to the order of Starr & Marcus for \$100 48. This check was given by Joseph A.

Trowbridge to Starr & Marcus in payment of their bill of either silver ware or jewelry for his own or his family's use.

Exhibit S. 256, check on The Importers' and Traders' National Bank, January 29, 1869, to the order of F. C. Kempton & Co., for \$83 50. This check was given by Joseph A. Trowbridge to Kempton & Co. for gents' furnishing goods for his own use.

Exhibit S. 260, check on the Importers' and Traders' National Bank, February 4, 1869, to the order of Taylor, McGibbin & Co. for \$97 73, and was in payment of their bill for linen, napkins, &c., for his own or his father's family.

Exhibit S. 265, check on the First National Bank, March 4, 1869, to the order of James McGwin for \$100. This check was on account of bill for trees purchased through James McGwin, from Elwanger & Barry, Rochester folks for the benefit of Joseph A. Trowbridge.

Adjourned to 2 o'clock, P. M.

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2 o'clock, P. M.

Exhibit S. 271, check on The Importers' & Traders' National Bank, March 13, 1869, to the order of John J. Ward, \$86 50. Check endorsed by him was to pay work done by him for J. A. Trowbridge, superintending and carting dirt to fill in J. A. Trowbridge's property at Hackensack.

Exhibit S. 285, check on the Importers' and Traders' National Bank, May 19, 1869, to the order of Waldo & Barry for \$218 25, and endorsed by them. It was in payment of their bill bought by Joseph A. Trowbridge, and consisted of bronzes, fancy articles, &c., and which went to his own or his father's house. Some of the articles may have gone to the house of Samuel Munn.

Exhibit S. 288, check on The Importers' & Traders' National Bank, May 28, 1869, for \$100, to the order of Alden

& Cumming. This check was endorsed by Alden & Cumming. This was for money he borrowed of them and paid them by this check. I don't know the use he made of this money—nor whether it went to Trowbridge & Shaler.

Exhibit S. 297, check on the First National Bank, July 13, 1869, to the order of H. S. Mason & Co., for \$29 25. Check endorsed by them, and was to pay their bill of carriage hire, had by his family.

Exhibit S. 302, check on The Importers' and Traders' National Bank, August 6, 1869, to the order of Lewis Parrott, for \$57 30. This check was to pay a butcher bill for his own or his father's family.

Exhibit S. 310, check on The Importers' and Traders' National Bank, August 13, 1869, to the order of blank, endorsed by T. Roessel & Son. They were proprietors of the Delavan House. They cashed this check for \$100 for him at their hotel at Albany. He was stopping there.

Exhibit S. 314, check on The National Park Bank, August 13, 1869, to the order of David H. Terhune, for \$354 20 62, endorsed by Terhune and Anderson and Ackenback. This check was given for carpenter work performed either at his own or his father's residence.

Exhibit S. 317, check on The National Park Bank, September 4, 1869, to John Madden, or bearer, \$50 50, endorsed by C. H. Lilienthal, per William P. Parr. This check was given by J. A. Trowbridge to Madden, for labor in and around his place at Hackensack.

Exhibit S. 320, check on the Importers' and Traders' National Bank, September 14, 1869, to the order of H. B. Kirk & Co., \$90 44, endorsed by H. B. Kirk & Co. This was for wines bought by him of them, for his or his father's use.

Exhibit S. 321, check on The National Park Bank, September 15, 1869, for \$300, to S. R. Cumming or bearer. This was in payment for a boat which Trowbridge presented to the La Favorita Boat Club of Hackensack.

Exhibit S. 325, check on The Importers' and Traders' Na-

tional Bank, September 25, 1869, to the order of Annin & Co., \$35. This was given by J. A. Trowbridge, in payment of their bill for a flag or flags for himself.

Exhibit S. 329, check on The Importers and Traders' National Bank, October 4, 1869, to the order of Matthew Kieran or bearer, \$68 42, endorsed John Perry, J. N. Lane & Co. This check was given by Trowbridge for mason or plastering performed for his father, or at his own house.

Exhibit S. 240, check on The Importers' and Traders' National Bank, December 31, 1868, to the order of S. B. Chaf-<sup>10</sup> fee, Esq., \$50; endorsed S. B. Chaffee, Darling, Griswold & Co. This was a loan from J. A. Trowbridge to S. B. Chaffee, who was Darling, Griswold & Co.'s clerk; the loan was never returned to Trowbridge & Shaler, that I could find.

Exhibit S. 207, check on The Importers' and Traders' National Bank, October 16, 1868, to the order of Alex. H. Dunsecomb, for \$150, and endorsed by Alexander H. Dunsecomb, and was given by J. A. Trowbridge, for bill of harness for his own use.

Exhibit S. 177, check on The Importers' and Traders' Na-<sup>20</sup> tional Bank, August 1, 1868, to the order of Wood Bros., \$750. This was for bill of J. A. Trowbridge for a pony phaeton for himself.

Exhibit S. 119, check on The Importers' and Traders' National Bank, April 15, 1868, for \$600, to the order of Herring, Farrell & Sherman, endorsed by them per John L. Roberts, jr., atty. This was to pay a bill for a safe for his own use, or that of his family.

Exhibit S. 455, check on The National Park Bank, December 22, 1865, to the order of C. G. Gunther & Sons, \$125,<sup>30</sup> endorsed by them. This was given to them for a set of furs amounting to \$50, and to pay \$75, a bill of Gunther's against T. Johnston, and which went to his or his family's use.

Exhibit S. 410, check on the National Park Bank, July 6, 1866, to the order of Crony & Lent, for \$499. 25, endorsed by Crony & Lent, and which was to pay them their bill for

clothing made for J. A. Trowbridge.

Exhibit S. 402, check on The National Park Bank, September 28, 1866, to the order of Alexander H. Dunscomb, for \$250, endorsed by him. This was for a bill for a double set of Harness for Trowbridge's private use.

Exhibit S. 389, check on The National Park Bank, June 23, 1865, to the order of Brewster & Co., \$592, endorsed Brewster & Co., and was to pay bill for wagon, (light) with pole and shaft, for his own use.

- 10 Exhibit S. 387, check on The National Park Bank, June 6, 1865, to the order of Lucius Hart & Co., \$153; endorsed by Lucius Hart & Co. This was in payment of a bill of plated ware for his use.

Exhibit S. 376, check on The Park Bank, 1865, to the order of Erie Railway Co., endorsed J. Hilton, treasurer. This check was for freight on furniturne, horse, wagon, brought from Detroit, and which belonged to W. C. Trowbridge and Belden Trowbridge, the father and brother of J. A. Trowbridge.

- 20 314 Q. If there are any checks other than those referred to in answer to the last preceding question, given to parties whose business you knew at the time they bear date, or in reference to which you can state any fact which may indicate for what purpose or for whose use, whether that of Joseph A. Trowbridge personally, or for the use of the firm of Trowbridge & Shaler they were given; please to state the number of the Exhibit, and all facts which may show such use or purpose.

Objected to.

- 30 A.

Exhibit S. 363, January 18, 1865,

\$60

Paid to Hautt Brothers; they were dealers in natural flowers; Trowbridge purchased a great many flowers from them for his own family and for presents to others.

" S. 364, February 28, 1865,

308 32

to the order of W. S. Banta, Esq., Deputy  
Collector of Internal Revenue at Hacken-  
sack; and counsellor at law.

Exhibit S. 365, February 22, 1865, 92 25

to the order of Bond & O'Neill, who are tail-  
ors in New York.

" S. 366, February 21, 1865, 50

to the order blank, endorsed John A. Demar-  
est, John Y. Dater; Demarest and Dater  
were citizens of Bergen county at this time. 10  
Their names do not appear on the books  
of Trowbridge & Shaler.

" S. 369, March 1, 1865, 130 25

to the order of C. S. Grafulla, and endorsed  
by him; Grafulla was the leader of the  
Seventh Regiment Band of New York; I  
know that Trowbridge paid that band for  
music furnished to sociables at Hacken-  
sack; Trowbridge was a member of the 8th  
company, Seventh Regiment, previous to 20  
the date of that check.

" S. 377, March 25, 1865, 55 50

to the order of William Everdell's Sons, en-  
dorsed by them, their business, engravers.  
It was to pay a bill for engraving for soci-  
ables.

" S. 380, April 21, 1865, 41 72

to the order of Acker, Merrall & Co., endors-  
ed by them. Their business in New York  
is groceries, wines, segars and liquors. J.30  
know that J. A. Trowbridge bought large-  
ly from them, all of his supplies, and for  
the family of his father, and also at times  
for the family of his father-in-law, Mr.  
Munn.

" S. 384, May 13, 1865, 101 35

- to the order of Arnold, Constable & Co., endorsed by them. They are dry goods dealers in New York. It was J. A. Trowbridge's custom to purchase from them dry goods.
- Exhibit S. 385, June 2, 1865, 93 80  
to the order of J. P. Ackerman, Esq., endorsed by him; Ackerman was a farmer; it was Trowbridge's custom to buy hay, straw, oats, &c., from him.
- 10 " S. 386, June 2, 1865, 100  
to the order of Mrs. Ann Van Orden, endorsed by her, also Demarest & Lozier. J. A. Trowbridge hired a farm belonging to her for which he paid rent; Trowbridge's father and his family lived on that farm.
- " S. 388, June 12, 1865, 110  
to the order of Bond & O'Neill, tailors, before referred to.
- 20 " S. 391, March 6, 1867, 25  
Hackensack & New York Rail Road Co., endorsed John H. Zabriskie, treasurer. He was a commuter on that road.
- " S. 392, March 15, 1867, 45  
to the order of A. T. Stewart & Co., endorsed by them; they are dry goods dealers in New York. It was Trowbridge's custom to purchase dry goods of them.
- 30 " S. 393, March 19, 1867, 26 96  
to the order of Acker, Merrall & Co., grocers,
- " S. 394, March 1, 1867, 49 50  
order of Mr. Samuel Munn, endorsed by him. He was the father-in-law of J. A. Trowbridge.
- " S. 395, February 16, 1867, 200  
order of W. C. Trowbridge, the father of J

## A. Trowbridge.

Exhibit S. 396, January 17, 1867,	279 97
order R. P. Terhune, hardware dealer, Hackensack, Trowbridge dealt with him largely on his individual account.	
“ S. 397, January 14, 1867,	423
order of Crony & Lent, tailors in New York.	
“ S. 398, December 11, 1866,	137 24
order of Acker, Merrall & Co., grocers, New York.	10
“ S. 399, December 10, 1866,	109 75
order of Gilbert Vanderbeck, mason, Hackensack, he worked for Trowbridge as a mason.	
“ S. 400, November 27, 1866,	100
order of Acker, Merrall & Co., grocers, New York.	
“ S. 401, November 22, 1866,	26 49
A. T. Stewart & Co., dry goods dealers, New York.	20
“ S. 403, September 26, 1866,	61 75
order of Acker, Merrall & Co., grocers, New York.	
“ S. 404, September 8, 1866,	50
Hackensack & New York Rail Road Co., he was a commuter on that road.	
“ S. 405, September 3, 1866,	100
order of Mrs. Ann Van Orden.	
“ S. 406, August 14, 1866,	34
order of Starr & Marcus, jewellers, New York, 30 with whom he traded.	
“ S. 407, August 10, 1866,	35 33
order Acker, Merrall & Co., grocers, New York.	
“ S. 409, July 9, 1866,	250 88
order Acker, Merrall & Co., grocers, New	

		York.	
	Exhibit	S. 411, June 27, 1866, order Acker, Merrall & Co., grocers, New York.	128 15
	"	S. 412, April 13, 1866, order Acker, Merrall & Co.	109 15
	"	S. 413, January 13, 1867, order Brewster & Co., carriage makers, New York.	117 38
10	"	S. 414, January 18, 1867, order Acker, Merrall & Co.	102 78
	"	S. 415, January 16, 1866, order E. V. Howatt & Co., glassware and crocery, New York; Trowbridge purchas- ed goods from them.	95 30
	"	S. 417, January 26, 1866, to bearer, endorsed Abraham H. Berry, Dep- uty Collector, who then resided at Hack- ensack.	200
20	"	S. 418, February 5, 1866, to A. A. G. Demarest, or bearer, harness mak- er, Hackensack; he worked for Trowbridge.	41 95
	"	S. 424, August 21, 1865, order of Acker, Merrall & Co.	106 15
	"	S. 425, July 22, 1865, order of Acker, Merrall & Co.	176 93
	"	S. 426, July 18, 1865, Bond & O'Neill, tailors, New York.	134 90
30	"	S. 429, July 18, 1865, order of Enoch Morgans Sons, soap dealers; they dealt in soaps of all kinds, Trowbridge dealt with them.	31 70
	"	S. 437, October 10, 1865, order of Acker, Merrall & Co.	168 86
	"	S. 438, October 13, 1865, order of Lord & Taylor, dry goods dealers, in	8

New York; I know that J. A. Trowbridge dealt with them.

- Exhibit S. 441, November 6, 1865, 55  
to Hautt Brothers, or bearers, dealers in natural flowers, New York.
- “ S. 442, November 9, 1865, 100  
to W. & H. W. Berry, or bearer, carriage builders, Hackensack; I know Trowbridge dealt with them,
- “ S. 445, November 16, 1865, 114 10  
order of Bond & O'Neill, tailors, in New York.
- “ S. 447, November 23, 1865, 269 76  
W. & H. W. Berry, or bearer, carriage builders.
- “ S. 454, December 22, 1865, 57 80  
W. & H. W. Berry, or bearer, carriage builders.
- “ S. 457, January 12, 1866, 52 40  
order of Acker, Merrall & Co., grocers.
- “ S. 459, December 29, 1865, 380  
order W. H. Lee, furniture, New York; I know he dealt with them; bought furniture of them for his own use.
- “ S. 461, August 30, 1865, 19  
order of C. Ravaux, boot and shoemaker, Broadway, New York. I know Trowbridge dealt there.

Adjourned to Friday, June 18, 1875, 10 o'clock, A. M., at same place.

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FRIDAY, June 18th, 1875.

Examination of witnesses continued, in the presence of 30 S. Tuttle, of counsel for complainants.

SPEERS CUMMINGS.—Direct examination continued.

	Exhibit S. 462, September 2, 1865,	100
	order of Mrs. Ann Van Orden.	
	“ S. 466, March 22, 1866,	100
	to bearer, and endorsed Charles H. Voorhis, who is a counsellor at-law in Hackensack, and president of the First National Bank, Hackensack.	
	“ S. 468, February 6, 1867,	500
	to bearer, endorsed Starr & Marcus, jewellers, John street, New York.	
10	“ S. 469, February 26, 1867,	143
	order of Dr. H. A. Hopper, J. A. Trowbridge's family physician, residing at Hackensack.	
	“ S. 470, January 12, 1867,	150 49
	order of Robert Taggart. He was a plumber in Hackensack. I know that he worked for J. A. Trowbridge.	
	“ S. 471, August 31, 1869,	165 92
	order of Taylor, McGibbon & Co., dealers in linen, napkins, &c., New York.	
20	“ S. 473, November 14, 1866,	104 18
	order of W. & J. Sloan, dealers in carpets in New York. I know that Trowbridge dealt there, and had been there with him when he made purchases, and also in company with his wife and mine.	
	“ S. 474, October 30, 1866,	209
	order of James L. Wood, before named.	
	“ S. 475, September 16, 1866,	101
30	order of Harmer, Hayes & Co., of New York, in harness business, Beekman street.	
	“ S. 476, August 28, 1866,	36 90
	pay to A. A. G. Demarest, or bearer, in har- ness business, Hackensack.	
	“ S. 477, August 18, 1866,	100
	pay to W. C. Trowbridge, or bearer, the father	

of J. A. Trowbridge.

- Exhibit S. 480, June 20, 1866, 575  
 pay to the bearer; endorsed Hauff Brothers,  
 697 Broadway; also endorsed Trowbridge  
 & Shaler; the last endorsement in J. A.  
 Trowbridge's handwriting. This check  
 was given by J. A. Trowbridge to Hauff  
 Brothers, to pay bill for flowers furnished  
 by them at his wedding. I was with him  
 when he gave the check. I saw him give it. 10
- " S. 481, June 20, 1866, 425  
 order of J. A. Trowbridge. This check was  
 to pay for a wagon bought of Brewster &  
 Co. I know that he drew that check to  
 pay Brewster & Co.
- " S. 485, May 24, 1866, 500  
 order of B. Newhouse, dealer in furniture in  
 Hudson street, New York. I know of  
 Trowbridge dealing with Newhouse, for  
 himself or his father's family, in the pur-20  
 chase of furniture.
- " S. 489, January 17, 1867, 571 95  
 order of Huyler, Ackerson & Co., dealers in  
 lumber, at Hackensack. I know of his  
 buying lumber and coal from them for  
 himself and his father's family.
- " S. 492, December 5, 1865, 100  
 order of Mrs. Ann Van Orden.
- " S. 494, December 9, 1865, 143 70  
 order of Acker, Merrall & Co., dealers in gro-30  
 ceries, New York.
- " S. 495, March 1, 1866, 100  
 order of Mrs. Ann Van Orden.
- " S. 496, February 28, 1866, 36  
 order of Harmer, Hayes & Co., harness deal-  
 ers in New York.

	Exhibit S. 497, February 17, 1866,	200
	order of Acker, Merrall & Co.	
	“ S. 498, February 16, 1866,	25
	order Robert A. Huthings, Esq. This check was a loan from J. A. Trowbridge to him, and which was never returned, to my knowl- edge.	
	“ S. 500, April 28, 1866,	52 83
10	order Wygant & Scott, painters at that time, in Hackensack.	
	“ S. 501, May 1, 1866,	76 30
	order of Wood Brothers, carriage builders, New York.	
	“ S. 503, December 29, 1866,	400
	pay to P. A. H. Voorhis, or bearer, on ac- count of carpenter work for J. A. Trowbridge, at Hackensack.	
	“ S. 504, October 19, 1865, gold check,	1,300
20	pay to the bearer (in gold.) This check was given for a ring purchased of Tiffany & Co., to present to Lida Munn, at that time his intended wife. It was her engagement ring. I was with him when he made the purchase. It was a diamond solitaire.	
	“ S. 48, January 3, 1866,	66 50
	pay to Fitch, Waldo & Barry.	
	“ S. 51, March 7, 1867,	200
	to W. C. Trowbridge, or bearer.	
	“ S. 53, April 5, 1867,	2,420 33
30	Pay to National Park Bank, or order; en- dorsed by stamp, “The National Park Bank, of New York. Paid.”	

This check was drawn on the Importers' and Traders' National Bank, by Trowbridge & Shaler, and deposited in the National Park Bank, and for which Trowbridge & Shaler received credit in the National Park Bank. In examining

the printed book in this case, I found a charge made against J. A. Trowbridge of this amount, which was an error on the part of either Kellogg or some other book keeper in their employ.

Exhibit S. 55, May 1, 1867,	100
order of Mr. Samuel Munn.	
“ S. 58, June 10, 1867,	133 10
order Acker, Merrall & Co.	
“ S. 59, June 14, 1867,	250
order of W. C. Trowbridge.	10
“ S. 62, July 15, 1867,	56 50
order of Acker, Merrall & Co.	
“ S. 65, August 15, 1867,	98 50
order of Acker, Merrall & Co.	
“ S. 68, September 11, 1867,	100
pay to B. C. Trowbridge or bearer, endorsed Trowbridge & Shaler, in J. A. Trowbridge's handwriting; B. C. Trowbridge was a brother of J. A. Trowbridge.	
“ S. 67, September 6, 1867,	100 20
order of Ann Van Orden.	
“ S. 69, September 14, 1867,	150
pay to B. C. Trowbridge or bearer, endorsed Trowbridge & Shaler, all in the handwrit- ing of J. A. Trowbridge.	
“ S. 73, October 10, 1867,	100 81
order of Acker, Merrall & Co.	
“ S. 74, October 17, 1867,	38
order of Benjamin C. Bogart, flour and feed dealer, Barclay street, New York; I know of Trowbridge dealing with him.	30
“ S. 76, November 1, 1867,	114 50
order of Mr. Samuel Munn.	
“ S. 80, November 11, 1867,	117 97
order of Acker, Merrall & Co.	
“ S. 82, November 21, 1867,	201 70

		order of Universal Life Insurance Company.	
	Exhibit	S. 84, November 30, 1867,	55
		order of Benjamin C. Bogart.	
	"	S. 85, December 5, 1867,	33 50
		order of Stephen Rogers, painter; I know that J. A. Trowbridge employed Rogers to paint for him. Rogers was a resident of Passaic, New Jersey.	
	"	S. 86, December 12, 1867,	86 60
10		order of Acker, Merrall & Co.	
	"	S. 87, December 13, 1867,	100
		order of Mrs. Ann Van Orden.	
	"	S. 93, January 6, 1867,	12 94
		order of Enoch Morgan's Sons, dealers in soap, New York.	
	"	S. 94, January 6, 1867,	17
		order of A. S. Spaulding & Co., dealers in fish; I know that Trowbridge dealt with them in the purchase of fish.	
20	"	S. 95, January 6, 1867,	60 25
		order of C. Ravaux.	
	"	S. 97, January 8, 1867,	55
		order of Hindhaugh & Co., tailors in New York; I know of Trowbridge dealing with them, purchasing clothing.	
	"	S. 98, January 8, 1867,	27 50
		order of Acker, Merrall & Co.	
	"	S. 99, January 10, 1868,	47
		order of J. W. Southack & Son.	
30	"	S. 100, January 11, 1867,	132 32
		order of Starr & Marcus.	
	"	S. 102, January 17, 1868,	300
		order of Dr. H. A. Hopper.	
	"	S. 103, February 1, 1868,	100
		order of Mr. Samuel Munn.	
	"	S. 105, February 14, 1868,	39 25

	order of Acker, Merrall & Co.	
Exhibit	S. 106, February 19, 1868,	60 40
	order of Benjamin C. Bogart.	
"	S. 109, March 3, 1868,	100
	order of Mrs. Ann Van Orden.	
"	S. 110, March 4, 1868,	75
	order of Hackensack and New York Rail- road Co.	
"	S. 111, March 5, 1868,	250
	order of W. C. Trowbridge.	10
"	S. 113, March 11, 1868,	350
	order of John L. Earle, Esq. He is a dealer in lumber, coal, &c., in Hackensack.	
"	S. 114, March 14, 1868,	67 96
	order of Acker, Merrall & Condit.	
"	S. 23, March 16, 1868,	1,000
	order of Manning M. Knapp, Esq.	
"	S. 115, March 23, 1868,	54 50
	order of Starr & Marcus.	
"	S. 116, March 25, 1868,	122 50 20
	order of Wheeler & Wilson Manufacturing Company. They are manufacturers of sew- ing machines.	
That was for a sewing machine to be used in Trowbridge's family. J. A. Trowbridge informed me that he had bought a sewing machine, and requested me to walk with him up Broadway and pay the bill. I didn't see him pay it.		
Exhibit	S. 117, March 26, or April 3, 1868,	25 73
	order of Robert Conklin, storekeeper in Hack- ensack.	30
"	S. 120, April 17, 1868,	400
	order of William C. Trowbridge.	
"	S. 121, April 20, 1868,	100
	order of Mr. Samuel Munn.	
"	S. 123, April 24, 1868,	225
	order of W. C. Trowbridge.	

Exhibit S. 2, April 25, 1868,	529 30
order of J. T. Brown, Esq., agent.	
“ S. 24, April 30, 1868,	4,500
order of Thomas Voorhis, Esq., endorsed by Thomas Voorhis, Trowbridge & Shaler. All in the handwriting of J. A. Trow- bridge, with the exception of Thomas Voorhis.	

Thomas Voorhis was the owner of the house which J. A. Trowbridge purchased in Hackensack, or who I always supposed the owner before J. A. Trowbridge made the purchase.

Exhibit S. 124, May 1, 1868,	100
order of Samuel Munn.	
“ S. 126, May 1, 1868,	1,000
order of William C. Trowbridge.	
“ S. 127, May 2, 1868,	120
order of Fisher & Bird, dealers in mantels, &c., in New York.	

20 I was with Mr. J. A. Trowbridge when he made the purchase of mantels for his house in Hackensack, of them.

Exhibit S. 128, May 4, 1868,	450
order of W. C. Trowbridge.	
“ S. 129, May 7, 1868,	59
order of Starr & Marcus.	
“ S. 130, May 7, 1868,	91 80
order of J. B. Ames, jr., secretary.	

He was secretary of the Clinton Fire Insurance Company, of New York. He is now president. He had his household furniture and house insured in that company.

Exhibit S. 25, May 11, 1868,	3,000
order of Mr. Thomas Voorhis.	
“ S. 10, May 11, 1868,	800
order of Mr. Tunis Banta.	
“ S. 134, May 14, 1868,	155
order of A. T. Stewart & Co.	

Exhibit S. 137, May 18, 1868,	83 02
order of Windle & Co., dealers in wooden ware, in New York.	
“ S. 138, May 19, 1868,	50
order of L. M. Carnes, Esq.	
“ S. 139, May 19, 1868,	201 70
order of L. M. Carnes, Esq.	
“ S. 141, May 23, 1868,	50
order of George Cabot Ward, Esq., treasurer of Union League Club, New York.	10
“ S. 142, May 29, 1868,	655 93
order of W. & J. Sloan, carpet dealers in New York.	
“ S. 9, May 29, 1868,	1,200
order of Mrs. Maggie C. Field; I know that J. A. Trowbridge purchased from Mrs. Field property adjoining the property he purchased of Mr. Thomas Voorhis, in Hack- ensack.	
“ S. 143, May 20, 1868,	17 40 20
order of Fitch, Waldo & Barry.	
“ S. 144, May 30, 1868,	1,144 75
order of Bruner & Moore.	
“ S. 145, June 1, 1868,	221 50
order of Haviland, Churchman & England, dealers in crockery, New York; I know that he bought glassware of them.	
“ S. 147, June 2, 1868,	79 78
Mr. Lewis Irish, dealer in dry goods and cloth- ing, Hackensack.	30
“ S. 149, June 5, 1868,	24 26
order of John Cox, he worked for J. A. Trow- bridge.	
“ S. 150, June 6, 1868,	246 55
order of A. T. Stewart & Co.	
“ S. 152, June 10, 1868,	31 70

		order of E. H. Reeves & Co., dealers in agricultural implements in New York.	
	Exhibit S. 154,	June 12, 1868,	339 79
		order of Acker, Merrall & Condit; Acker, Merrall & Co. changed their firm name to Acker, Merrall & Condit.	
	"	S. 155, June 13, 1868,	700
		order of A. Trowbridge, treasurer, endorsed Alvah Trowbridge, treasurer, Am. Vapor Stove Manufacturing Company.	
10		The store of that company, was located in New York; I know of Alvah Trowbridge being the treasurer of that company.	
	Exhibit S. 156,	June 13, 1868,	32 50
		order of Davies, Callamore & Co., dealers in crockery, Broadway, New York.	
	"	S. 157, June 25, 1868,	25 82
		order of John Reagner, clerk in employ of C. Ravaux, boot maker, New York. This check is endorsed by C. Ravaux.	
20	"	S. 158, June 28, 1868,	175 90
		order of R. P. Terhune.	
	"	S. 159, June 30, 1868,	236 65
		order of John Bogart, Esq., Deputy Collector Internal Revenue at Hackensack.	
	"	S. 160, June 30, 1868,	58
		order of A. W. Christie, livery stable keeper, Hackensack.	
	"	S. 161, July 2, 1868,	72
		order of J. J. Harvey, nurseryman at Newark.	
30	"	S. 162, July 2, 1868,	800
		order of A. Trowbridge, treas.	
	"	S. 163, July 2, 1868,	31 50
		order of Annin & Co., flag manufacturers.	
	"	S. 164, July 2, 1868,	100
		order of A. Trowbridge, treas.	

Exhibit S. 165, July 3, 1868,	578 66
order of Isaac H. Shuart. This check was in part payment, or in whole payment of a house purchased by J. A. Trowbridge, in Hackensack.	
" S. 166, July 7, 1868,	139 50
order of Crony, Lent & Co.	
" S. 167, July 7, 1868,	46 50
order of H. S. Mason & Co.	
" S. 168, July 9, 1868,	500 10
order of Curran, Bowering & Co., plumbers and gas fitters, Paterson, New Jersey. This was on account of work done at residence of J. A. Trowbridge.	
" S. 169, July 9, 1868,	200
order of A. Trowbridge, treasurer.	
" S. 170, July 11, 1868,	389 61
order of Stephen Rogers, painter.	
" S. 171, July 11, 1868,	158 51
order of Acker, Merrall & Condit.	20
" S. 172, July 14, 1868,	48 07
order of L. Parrott, butcher.	
" S. 173, July 17, 1868,	45
order of Hugh B. Jackson, grocer, New York.	
" S. 174, July 17, 1868,	24
order of Pennoyer, Jayneys & Co., dealers in wooden ware, New York.	
" S. 176, July 30, 1868,	588 41
order of Taylor, McGibbon & Co.	
" S. 178, August 3, 1868,	100 30
order of A. Trowbridge.	
" S. 179, August 3, 1868,	1,000
order of A. Trowbridge.	
" S. 15, August 3, 1868,	1,235 39
order of P. A. H. Voorhis & Brother.	
" S. 180, August 4, 1868,	75

		order of A. W. Christie & Co.	
	Exhibit	S. 181, August 5, 1868, order of Anderson & Ackenback, grocers in Hackensack.	38 07
	"	S. 182, August 7, 1868, order of L. Parrott.	71 16
	"	S. 183, August 8, 1868, order of Huyle & Van Senien, masons, Hack- ensack.	261 75
10	"	S. 20, August 13, 1868, order of Mr. Gamaliel Rose; he is a resident of Hackensack, and held a mortgage on the property of J. A. Trowbridge.	157 50
	"	S. 185, August 22, 1868, order of Acker. Merrall & Condit.	157 88
	"	S. 186, August 27, 1868, order of Andrew Sears, manufacturer of brick at Hackensack.	16 88
	"	S. 187, August 31, 1868, order of Goupil & Co., New York.	30
20	"	S. 188, September 11, 1868, order of S. H. Mason & Co.	23
	"	S. 189, September 2, 1868, order of R. Conklin.	30 26
	"	S. 191, September 4, 1868, order of W. C. Trowbridge.	100
	"	S. 192, September 10, 1868, order of L. Parrott.	36 90
	"	S. 193, September 10, 1868, order of A. Trowbridge.	1,000
30	"	S. 194, September 12, 1868, order of Acker, Merrall & Condit.	99 71
	"	S. 196, September 18, 1868, order of D. Collamore & Co.	89 50
	"	S. 198, September 22, 1868, order of A. T. Stewart & Co.	42 20

Exhibit S. 200, September 24, 1868,	228 20
order of R. C. A. Ward, Hackensack, he is a farmer.	
" S. 201, September 29, 1868,	53
order of C. Miller, Hackensack; he is a hotel keeper.	
" S. 202, October 1, 1868,	48 91
order of John H. Banta & Sons, grocers, in Hackensack.	
" S. 203, October 2, 1868,	36 10
order of S. H. Mason & Co.	
" S. 19, October 3, 1868,	157 50
order of Gamaliel Rose.	
" S. 204, October 3, 1868,	1,000
order of A. Trowbridge.	
" S. 205, October 8, 1868,	24
order of A. T. Stewart & Co.	
" S. 208, October 19, 1868,	217 39
order of Acker, Merrall & Condit.	
" S. 209, October 26, 1868,	84 96 20
order of Harmer, Hayes & Co.	
" S. 1, October 26, 1868,	529 30
order of Josiah T. Brown, Esq., agent.	
" S. 210, October 29, 1868,	73 80
order of A. Trowbridge, Esq.	
" S. 211, October 31, 1868,	48
order of A. T. Stewart & Co.	
" S. 212, October 31, 1868,	70
order of J. H. T. Banta.	
" S. 213, October 31, 1868,	375 50 ,9
order of Starr & Marcus.	

Adjourned to 2 o'clock, P. M.

2 o'clock, P. M.

Exhibit S. 215, November 13, 1868, 202 22

		order of Acker, Merrall & Condit.	
	Exhibit	S. 216, November 14, 1868, order of Stephen Rogers.	33 94
	"	S. 217, November 14, 1868, order of Bruner & Moore.	132 50
	"	S. 218, November 19, 1868, order of Manhattan Life Insurance Co.	77 20
	"	S. 219, November 20, 1868, pay to the bearer—endorsed Acker, Merrall & Condit.	200
10	"	S. 220, November 20, 1868, order of L. M. Carnes, Esq.	201 70
	"	S. 221, November 23, 1868, order of Anderson & Ackenback.	95 08
	"	S. 222, November 27, 1868, order of Enoch Morgan's Sons.	38 15
	"	S. 224, November 28, 1868, order of F. F. Hill, auctioneer, at Hacken- sack.	188 10
20	"	S. 225, November 28, 1868, order of William Van Saun, collector; he was collector of taxes for the township of New Barbadoes.	153 57
	"	S. 226, December 2, 1868, order of A. Trowbridge.	1,000
	"	S. 229, December 8, 1868, order of A. W. Christie & Co.	20
	"	S. 230, December 9, 1868, order of Darling, Griswold & Co.	36 50
30	"	S. 231, December 10, 1868, order of G. W. Macdonald, ice man at Hack- ensack.	39 45
	"	S. 232, December 11, 1868, pay to the bearer, endorsed Anderson & Ack- enback.	82 40
	"	S. 236, December 23, 1868,	300

	order of A. Trowbridge.	
Exhibit S. 237,	December 28, 1868,	23 25
	order of Mr. I. Tallman, livery stable, New York.	
"	S. 239, December 30, 1868,	33 40
	order of John Stagg, Esq., Hackensack.	
"	S. 240, December 31, 1868,	50
	order of S. P. Chaffee, Esq., clerk of 5th avenue hotel, New York.	
"	S. 243, January 7, 1869,	280 50 10
	order of Darling, Griswold & Co.	
"	S. 245, January 9, 1869,	18
	order of Hackensack Gas Light Co.	
"	S. 247, January 18, 1869,	24
	order of Robert Conklin.	
"	S. 248, January 19, 1869,	500
	order of A. Trowbridge.	
"	S. 249, January 20, 1869,	145 07
	order of Acker, Merrall & Condit.	
"	S. 251, January 25, 1869,	100 20
	order of James McGwin.	
"	S. 252, January 26, 1869,	60
	order of M. M. Knapp, Esq.	
"	S. 11, January 26, 1869,	256 94
	order of J. H. T. Banta.	
"	S. 254, January 26, 1869,	267
	order of Dr. H. A. Hopper.	
"	S. 255, January 27, 1869,	173
	order of Crony, Lent & Co,	
"	S. 257, February 1, 1869,	38 75 30
	order of C. Ravaux.	
"	S. 259, February 4, 1869,	1,000
	order of A. Trowbridge.	
"	S. 258, February 2, 1869,	75 55
	order of A. W. Christie & Co.	
"	S. 264, Februrry 25, 1869,	200

		order of A. Trowbridge.	
	Exhibit	S. 263, February 25, 1869, order of Acker, Merrall & Condit.	31 70
	"	S. 262, February 20, 1869, order of David T. May.	32 32
	"	S. 261, February 13, 1869, order of Gamaliel Rose.	157 50
	"	S. 261, February 5, 1869, order of Hackensack Gas Light Co.	17 50
10	"	S. 266, March 4, 1869, to bearer, endorsed Ackerson & Ackenback.	24
	"	S. 267, March 6, 1869, order of Ackerson & Ackenback.	47 62
	"	S. 268, March 6, 1869, order of A. H. Berry, Hackensack.	35
	"	S. 269, March 9, 1869, order of A. Trowbridge.	500
	"	S. 270, March 12, 1869, order Hackensack & New York R. R. Co.	75
20	"	S. 16, March 24, 1869, order of P. A. H. Voorhis & Brother.	472 33
	"	S. 272, March 25, 1869, order of Acker, Merrall & Condit.	63 98
	"	S. 273, April 2, 1869, order of A. Trowbridge.	100
	"	S. 274, April 6, 1869, order of David T. Way.	82 06
	"	S. 275, April 9, 1869, order of J. H. Andrews, Esq., Hackensack; I think he was at that time a dry goods mer- chant in New York, living at Hackensack.	100
30	"	S. 276, April 10, 1869, order of John J. Anderson, of firm of Ander- son & Ackenback.	38 67
	"	S. 277, April 16, 1869, order of Acker, Merrall & Condit.	45 05

Exhibit S. 278, April 16, 1869,	1,000
order of A. Trowbridge.	
“ S. 4, April 24, 1869,	529 30
order of Josiah T. Brown, Esq., agent,	
“ S. 279, April 27, 1869,	21 50
order of A. W. Christie & Co.	
“ S. 280, May 1, 1869,	50
order of John J. Ward, Esq.	
“ S. 12, May 1, 1869,	57 81
order of J. H. T. Banta, Esq.	
“ S. 18, May 1, 1869,	1,498
order of G. Ackerson, jr., Esq.	
“ S. 282, May 10, 1869,	146 31
order of Acker, Merrall & Condit.	
“ S. 283, May 17, 1869,	25
order of James Ryan, gardener at Hacken-	
sack.	
“ S. 284, May 18, 1869,	251 70
order of L. M. Carnes, Esq., agent.	
“ S. 287, May 27, 1869,	21 31 20
order of Anderson & Ackenback.	
“ S. 289, May 31, 1869,	28 75
order of S. Munn, Son & Co.	
“ S. 291, June 4, 1869,	28
order of John Stagg.	
“ S. 292, June 8, 1869,	60
order of C. Ravaux.	
“ S. 294, June 15, 1869,	118 02
order of Acker, Merrall & Condit.	
“ S. 295, July 3, 1869,	98 30
order of Starr & Marcus.	
“ S. 296, July 3, 1869,	441 89
order of A. Trowbridge.	
“ S. 293, July 17, 1869,	306
order of Crony, Lent & Co.	
“ S. 299, July 19, 1869,	200

		order of Acker, Merrall & Condit.	
	Exhibit	S. 17, August 5, 1869,	141 88
		order of P. A. H. Voorhis & Brother.	
	"	S. 303, August 6, 1869,	19 04
		order of G. W. McDonald.	
	"	S. 304, August 6, 1869,	23 45
		order of George Halsted, Hackensack.	
	"	S. 305, August 6, 1869,	22 75
		order of S. H. Mason & Co.	
10	"	S. 306, August 7, 1869,	23 47
		order of John H. Banta & Sons.	
	"	S. 307, August 7, 1869,	24 25
		order of A. Bax & Son, clothiers, Hackensack.	
	"	S. 309, August 10, 1869,	46 79
		order of David T. Way.	
	"	S. 22, August 13, 1869,	157 50
		order of Gamaliel Rose.	
	"	S. 311, August 16, 1869,	400
		pay to C. G. Kellogg, jr., or bearer.	
20	"	S. 312, August 21, 1869,	75
		pay to Chas. G. Kellogg, jr., or bearer.	
	"	S. 313, August 23, 1869,	200
		order of Acker, Merrall & Condit.	
	"	S. 315, September 1, 1869,	75
		order of Starr & Marcus.	
	"	S. 319, September 14, 1869,	281 18
		order of Anderson & Ackenback.	
	"	S. 322, September 18, 1869,	19 50
		order of Enoch Morgan's Sons.	
30	"	S. 324, September 21, 1869,	384 25
		order of Brewster & Co.	
	"	S. 326, September 28, 1869,	45
		order of Bruner & Moore.	
	"	S. 328, October 4, 1869,	116 98
		order of Acker, Merrall & Condit.	
	"	S. 330, October 9, 1869,	35

	pay to the bearer, endorsed A. Bax & Son.	
Exhibit	S. 333, October 15, 1869, order of David T. Way.	60 75
"	S. 334, October 15, 1869, order of C. Ravaux.	32
"	S. 336, October 22, 1869, order of P. A. Brower, painter, Hackensack; I know that he worked for J. A. Trow- bridge.	51 48
"	S. 3, October 25, 1869, order of Josiah T. Brown, Esq., agent.	529 30 10
"	S. 338, October 30, 1869, pay to the bearer, endorsed Acker, Merrall & Condit.	100
"	S. 13, November 5, 1869, order of J. H. T. Banta.	498 75
"	S. 341, November 5, 1869, pay to the bearer, endorsed Anderson & Ack- enback.	16
"	S. 343, November 17, 1869, order of Anderson & Ackenback.	39 40 20
"	S. 344, November 17, 1869, order of J. Van Buskirk & Sons, flour and feed dealers, New Milford, New Jersey, (Bergen County.)	100 75
"	S. 345, November 17, 1869, order of Acker, Merrall & Condit.	200
"	S. 346, November 19, 1869 order of L. M. Carnes, Esq.	201 70
"	S. 348, December 11, 1869, pay to the bearer, endorsed V. M. Ramee, Hackensack; he was a jeweler in New York, manufacturer of jewelry and silver- plated ware. I know Trowbridge dealt with him in the purchase of goods.	125 30
"	S. 349, December 7, 1869,	100

		pay to the bearer, endorsed Darling, Griswold & Co.	
	Exhibit S. 350,	December 7, 1869,	100
		pay to the bearer, endorsed Darling, Griswold & Co.	
	"	S. 351, December 9, 1869,	100
		order of D. T. Way.	
	"	S. 358, February 3, 1866, gold check,	70
		order of Starr & Marcus.	
10	"	S. 8, May 1, 1866,	531 30
		order of Josiah T. Brown, Esq., agent.	
	"	S. 5, October 24, 1866,	529 30
		order of Josiah T. Brown, Esq., agent.	
	"	S. 46, May 1, 1865,	5,350
		order of S. & C. H. Isham.	

315 Q. Witness is shown fifteen papers, purporting to be bank checks, drawn by Trowbridge & Shaler at different dates; in whose handwriting are those papers?

A. Fourteen of them in the handwriting of J. A. Trowbridge, one in the handwriting of Kellogg, with the exception of the signature to the check of Trowbridge & Shaler, which is in the handwriting of Joseph A. Trowbridge.

Said papers are offered in evidence, and the fourteen of them mentioned are marked Exhibits S. 505 to S. 518, both inclusive; and the one written by Kellogg, is marked Exhibit S. 519.

316 Q. Take the 15 Exhibits now shown you, and state as to each, whether or not there is any marginal entry on the stub check books in evidence in this case; and in cases where there is an entry read it to the Master, stating in whose handwriting it is?

A. Witness says, he has not seen these checks before, and requests time to examine them, and compare them with the books.

317 Q. Do you know of J. A. Trowbridge hiring any

house except the one belonging to Mrs. Van Orden.

A. I do.

318 Q. State when, from whom, and for what purpose it was used?

A. I cannot state the exact date, but I think in 1867, or 1868, he hired a house of Mr. Samuel Munn, and which was occupied by W. C. Trowbridge, the father of Joseph A. Trowbridge; I think they remained there for a year or more.

319 Q. State if you know, what the rent of it was? 10

A. I don't know the amount of rent agreed upon between J. A. Trowbridge and Mr. Munn.

320 Q. Describe the house, and state where it was located?

A. The house is a small cottage on the east side of the Hackensack River, and about a quarter of a mile from what now is called Bogota, a station on the Midland Railroad.

321 Q. Do you know of Joseph A. Trowbridge doing any repairs on that house, if so, state who did the work, and the cost of it, if you can? 20

A. I do; my impression is P. A. H. Voorhis & Brother did the work; I cannot state positively the amount, but I think J. A. Trowbridge informed me that he had spent on the house and land, between \$500 and \$600.

322 Q. State if you know whether Joseph A. Trowbridge and his wife took an interest in, and attended the sociables in Hackensack, at which music was furnished by Grafulla's band?

A. I do know that they both took a great interest in those sociables and attended them. 30

Examination of witnesses adjourned to Saturday, June 19, 1875, 10 o'clock A. M., at the same place.

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SATURDAY, June 19, 1875.

Examination of witnesses continued in the presence of

the respective counsel.

SPEERS CUMMINGS.—Direct examination continued.

323 Q. Refer to the Exhibits S. 505 to S. 519, both inclusive, and answer No. 316?

A.

Exhibit S. 505, there is an entry, Exhibit S. 33, page 250,  
 "19, Paid Man. Life Ins. Co., J. A. Trow-  
 bridge, 66 95."  
 All in Joseph A. Trowbridge's handwrit-  
 ing.

10

"Entd." in Kellogg's handwriting.

" S. 506, there is an entry, Exhibit S. 33, page 250,  
 "19, Paid Manhattan Life Ins. Co., J. A.  
 Trowbridge, 270 20."  
 All in Trowbridge's handwriting.

"Ent." in Kellogg's writing.

" S. 507, there is an entry, Exhibit S. 33, page 227,  
 "17, (J. L. W.) J. A. Trowbridge, 200."  
 All in his handwriting.

20

"Retd." October 1st, also in his handwrit-  
 ing; and by referring to October 1st,  
 on the debit side of Exhibit S. 33, page  
 232, I find a deposit, 300."

In Trowbridge's handwriting, and for  
 which Trowbridge & Shaler received  
 credit in Park Bank, in pencil, Kel-  
 logg's writing, "J. A. T., See Sept. 17."

" S. 508, there is an entry, Exhibit S. 34, page 79,  
 "28, Retd. A. Trowbridge, 350."  
 All in J. A. Trowbridge's writing.

30

" S. 509, there is an entry, Exhibit S. 34, page 90,  
 "30, J. A. Trowbridge. 71 62."  
 All in his handwriting.  
 In blue pencil, in Kellogg's writing "Cr.  
 150."

- Exhibit S. 510, there is an entry, Exhibit S. 33, page 67,  
 "9, C. G. Kellogg, order Dwight Baker, 50."  
 "Chge." all in Trowbridge's writing.
- " S. 511, there is an entry, Exhibit S. 33, page 264,  
 "20, Paid Osgood & Syford, draft, 91 81."  
 All in Trowbridge's writing.
- " S. 512, there is an entry, Exhibit S. 33, page 193,  
 "12, A. A. Low, Esq., Treasurer, (Portland  
 sufferers) 50  
 All in his handwriting. 10
- " S. 513, there is an entry, Exhibit S. 33, page 107,  
 "25, Paid P. Rennie, agent, acct. W. Kier-  
 sted & Co. 284 84."  
 All in his handwriting.
- " S. 514, there is an entry, Exhibit S. 33, page 21,  
 "June 1, A. Harney & Co., order of Hutaf  
 & Grefe, 72 75."  
 All in his handwriting.
- " S. 515, there is an entry, Exhibit S. 33, page 71,  
 "18, Paid J. Odell, agent, frt. on hides from 20  
 Boston, 65."  
 All in his writing.
- " S. 516, there is an entry, Exhibit S. 33, page 221,  
 "September 3d, Paid B. Shaler, int. revenue  
 tax, 217 33."  
 All in his writing.
- " S. 517, there is no entry.  
 amount of check 163 50  
 order of Starr & Marcus.
- " S. 518, there is no entry. 100 30  
 order of Samuel Munn.
- " S. 519, is not chargeable to the account of Joseph  
 A. Trowbridge.

224 Q. Are any of the last lot of Exhibits chargeable to  
 the account of Joseph A. Trowbridge, as appears by the  
 books of Trowbridge & Shaler, if so, which of them? state

number of Exhibit?

A. Part of them should be charged to the account of Joseph A. Trowbridge.

Exhibit S. 518.

“ S. 517.

“ S. 509.

“ S. 508.

“ S. 507.

“ S. 506.

10 “ S. 505.

325 Q. State so far as you know whether the checks that have been here offered in evidence, have been taken in regular order, consecutively, from the check books of Trowbridge & Shaler, or in some other manner?

A. I know they have not been taken in regular order; I know that some checks which J. A. Trowbridge used were taken out of the back of the check book. I have seen him take blank checks from his pocket and fill them out to the order of various parties, and sign them with the firm name 20 of Trowbridge & Shaler; but what proportion of the checks that have been offered in evidence, I cannot state.

326 Q. What was the premium on gold, October 19, 1865?

A. I cannot state positively of my own knowledge, the rate of the premium on gold, October 19, 1865; but by reference to the Encyclopedia of 1865, I find the rate between 146 and 147 at that time, October 19.

Answer objected to.

327 Q. Do you know of any money being expended by Joseph A. Trowbridge, on the house hired by him of Mrs. 30 Ann Van Orden, if so, state as nearly as you can, how much?

A. I do know that Trowbridge expended money on the house; the amount I cannot positively state, but my impression is, that he told me or informed me, that he had spent between \$700 and \$800. That includes the amount in ornamenting the grounds.

328 Q. What are the small books that are now handed to you?

A. They are books that were used by Trowbridge & Shaler, as petty cash books, in which the amount of moneys drawn by the different members of the firm, also the employees; and in which were kept the amount of moneys drawn from the cash drawer of Trowbridge & Shaler.

329 Q. Moneys drawn in what way, I mean either by check or cash?

A. In cash.

330 Q. In whose handwriting are those books?

A. The most of the entries made in the books shown me 10 are in the handwriting of J. A. Trowbridge and Kellogg.

Said books are offered in evidence, on the part of the complainants, and are marked Exhibits S. 520 and S. 521.

331 Q. Referring to Exhibit S. 31, on page marked 2, in the back part of the book, witness is asked, in whose handwriting is the entry "Mch. 1, J. A. Trowbridge, 1200," on the dollar column?

A. In the handwriting of J. A. Trowbridge.

332 Q. Same book, page 14.

In whose handwriting is the entry "J. A. Trowbridge, 20 gold 79."?

A. In the handwriting of Kellogg.

333 Q. Same book and page.

In whose handwriting is the entry "May 28, J. A. Trowbridge, 750."?

A. In the handwriting of Kellogg.

334 Q. Page 16, same book.

In whose handwriting are the entries: "June 30, J. A. Trowbridge, 400." "August 31, J. A. Trowbridge, 1600."?

A. Kellogg's.

30

335 Q. In whose handwriting is the entry, "13, J. A. Trowbridge, 1000." on page 16, same Exhibit?

A. In the handwriting of J. A. Trowbridge.

336 Q. Do you know anything of the custom of J. A. Trowbridge in keeping this borrowed and loan account? if so, state your knowledge of the matter?

A. I only know the custom of his keeping the borrowed and loan, as derived from the books of Trowbridge & Shaler; but, as far as my knowledge of book-keeping, I do not think they were kept correctly.

*Cross examination.*

337 Q. When did you first see Exhibit S. 520, and S. 521?

A. I cannot positively state, but during the years 1867 to 1869, in the office of Trowbridge & Shaler, being used either by Mr. Joseph A. Trowbridge or Kellogg.

10 338 Q. Did you ever see them used by Brainerd Shaler?

A. I did not.

339 Q. How long have you known him?

A. I think from 18 to 20 years.

340 Q. Did you ever see him at the place of business of Trowbridge & Shaler?

A. I did.

341 Q. What part did he take, if any, in the transaction of the business of Trowbridge & Shaler?

A. He was an active partner in the firm of Trowbridge  
20 & Shaler, but as far as transacting to any extent, the business, he was not considered by the members of the trade, as the business man of the firm of Trowbridge and Shaler.

342 Q. Did he spend much of his time in attendance at the place of business of the firm, in the lifetime of Trowbridge?

A. If my recollection serves me, Mr. Shaler, the first year of their co-partnership, spent most of his time at his home, or at his tannery in Ulster County, New York; after that time he was generally at his place of business, 3 Ferry  
30 street, New York.

343 Q. Your knowledge of the books of the firm of Trowbridge & Shaler, has been almost, if not entirely, acquired within the last year, has it not?

A. No sir.

344 Q. Please explain?

A. Explain what.

345 Q. Explain when and how your knowledge has been acquired?

A. After the death of J. A. Trowbridge, at the solicitation of Mr. Shaler, Mr. Jacob Van Wageningen and myself, examined the books of Trowbridge & Shaler, as well as taking an inventory as near as we could come to it, of the stock of leather on hand, the stock of hides in the process of tanning, at the tanneries of the Kiersted's, and of Shaler and of Mead, Worth & Co.

346 Q. Was that the first knowledge you acquired of the books of Trowbridge & Shaler? 10

A. It was, as far as the general business of Trowbridge & Shaler.

347 Q. What became of the inventory which you took?

A. I had it in my possession and thought I could produce it, but in looking through my papers, I have failed to find it.

348 Q. When and where did you last see it?

A. My impression is, the last I saw it, was at my place of business, 91 Gold Street, in December, 1869, or January, 1870.

349 Q. You are not a book-keeper by profession, are you?

A. I was a book-keeper by profession from the year 1853 to 1865, in the employ of Mr. Isham and his brother—S. & C. H. Isham.

350 Q. What was his business at that time?

A. Dealer in hides and leather.

351 Q. Your first experience then as a book-keeper was in 1853, in keeping the books of Fawcett, Isham & Co.,<sup>30</sup> leather dealers?

A. It was, in connection with Mr. Thomas Fawcett, the junior partner of that firm.

352 Q. And you continued with them till the firm of S. & C. H. Isham was formed, and then kept the books of the latter firm till 1865?

A. Yes sir.

353 Q. Is not that all the experience you have had as a book-keeper, except what you have had recently, in overhauling the books of Trowbridge & Shaler?

A. Yes sir, I think the experience of twelve years should have made me conversant with the science of book-keeping.

354 Q. You have never until this case, been employed to investigate books of others, as an expert, have you?

10 A. I have not; but in the suit of Trowbridge & Shaler against Alden & Cumming, I was called as a witness, on the part of Trowbridge & Shaler, and did, to some extent, examine the books of Trowbridge & Shaler, at the office of Judge Clerke, in New York City.

355 Q. What was that suit for?

A. A suit brought by Trowbridge & Shaler against Alden & Cumming, for moneys they claimed were due them.

356 Q. Due them on what account?

A. Due them on account of differences in moneys loaned and borrowed from said firm of Trowbridge & Shaler.

20 357 Q. What was the amount of the judgment recorded in that suit against Alden & Cumming?

Objected to.

A. I cannot state of my own knowledge the amount of the judgment recorded against Alden & Cumming; my impression is between \$25,000 and \$27,000.

358 Q. You were a member of the firm of Alden & Cumming, and a party to the suit, were you not as such partner?

A. The suit was brought by Trowbridge & Shaler, after Trowbridge's death, against Levi H. Alden, et. als. I was a  
30 party to the suit as a partner of the Alden's.

359 Q. Were not the defendants abundantly good for \$27,000, at the time of that judgment?

Objected to.

A. I think they were.

360 Q. Since the taking of the inventory of which you

have spoken, have you examined these books of Trowbridge & Shaler at all, until you examined them with reference to this suit here, except the examination which you made at Judge Clerke's?

A. I have at the solicitation of either Mrs. Trowbridge or some of her family, I did examine or look over the books of Trowbridge & Shaler.

Adjourned to 2 o'clock, P. M.

2 o'clock, P. M.

361 Q. Can you say what was the value, approximately, 10 of the stock of leather which Trowbridge had on hand at the formation of the firm of Trowbridge & Shaler?

A. I can.

362 Q. What was its value?

A. As near as I can ascertain from the books of Trowbridge & Shaler, between \$8,000 and \$10,000.

363 Q. State if you can, approximately, the amount of the inventory taken by yourself and Mr. Van Wagenen, of the stock of leather and hides which Trowbridge & Shaler had on hand, after the death of Trowbridge? 20

A. I cannot state approximately, at this time.

364 Q. State as near as you can?

A. I have no recollection.

365 Q. Can you not tell whether it amounted to hundreds or thousands of dollars?

A. If my recollection serves me, it amounted to nearly one hundred thousand dollars.

366 Q. Produce now that inventory or a copy of it, if you cannot produce the original?

A. I cannot at this time, produce either the original or a 30 copy of the inventory.

367 Q. Are all the checks offered in evidence here, which are drawn on The Importers' and Traders' Bank, cut with

the same cutter ?

A. They are not.

368 Q. Are all the cuts in these checks peculiar so that one can be certain that they must have been cut at the Importers' and Traders' Bank ?

A. The different banks in the city of New York with which I have had dealings, do have in some instances the same cut through the centre of the check, others not.

369 Q. Question 368 repeated ?

10 A. They are not; and while examining the checks as returned by The Importers' and Traders' Bank, I have found two different cuts, on the Importers' and Traders' checks as returned, there are in some cases, a cut in the shape of a star leaving a centre, and in others not.

370 Q. Have you examined any checks returned by The Importers' and Traders' Bank, except those offered in evidence here ?

A. I have not.

20 371 Q. Have you any personal knowledge that these checks offered in evidence here, or any of them, ever were paid by the The Importers' and Traders' Bank, or do you only infer that they were paid by that Bank ?

Objected to.

A. Parties doing business in the Swamp and drawing checks on banks, and sending their pass books to the bank to be balanced, on the return of that pass book with the checks that have been drawn upon the bank, returned to them with the cut through the check or checks, suppose and believe that the checks have been paid.

30 372 Q. Question 371 repeated ?

A. I have not any personal knowledge further than I have stated. I only infer that they have been paid by that bank.

373 Q. Read question 263, and the answer, and say whether you mean by that answer that all these checks therein referred to, should be charged to Joseph A. Trowbridge, or only such of them as were used for his account ?

A. Only such ones as were used for his account.

374 Q. Is it, or not usual among people doing business in the Swamp, to carry with them from their check books, blank checks to be used outside, and which are sometimes not entered immediately on the stub checks after they are issued?

Objected to.

A. It is not the usual custom, but is done in some instances.

375 Q. In the ordinary custom of book-keeping, if a 10 check drawn by Trowbridge & Shaler, for the individual use of Joseph A. Trowbridge was settled for by his returning cash for the same amount to the firm, would there be any entry made of that check or transaction in the books, except the entry on the stub or stubs of the check book?

A. There should be a book called borrowed and loan book.

376 Q. In the marginal entries on the stubs of the check books in evidence, what does the entry "Retd." mean?

Objected to.

20

A. Where books are kept regularly, or rightfully, "Retd." would signify that the check given to the party had been returned.

377 Q. Would it not also mean that the money or the same amount of money had been returned by the party to whom the check was given?

Objected to.

A. It would.

378 Q. Can you tell what the entry "Entd." in these check books means?

30

Objected to.

A. I can; if the books of Trowbridge & Shaler had been kept according to the custom of the Swamp, it would signify that the check had been charged to the account to which it belonged.

379 Q. Exhibit S. 352, to what account in the books of

Trowbridge & Shaler, should that check be charged?

A. That check should have been entered upon the borrowed and loan book as a loan to, or return of \$60 in gold, loaned or returned to Alden & Cumming.

380 Q. Is it not entered in the borrowed and loan book?

A. I do not find any entry on the borrowed and loan book.

381 Q. Have all the borrowed and loan books of Trowbridge & Shaler been offered in evidence here?

A. All that I have any knowledge of.

10 382 Q. To what account ought Exhibit S. 353, be charged?

A. From the stub of the check book Exhibit S. 33, I should say it should be entered on the borrowed and loan and charged against H. Kieser & Co.

383 Q. Has it been so entered or not?

A. No.

384 Q. Does or not this entry in the check book show that \$200 was lent by Trowbridge & Shaler to H. Kieser & Co.

A. It does.

20 385 Q. Exhibit S. 354, what according to your understanding of book-keeping, does the entry on the stub of that check signify?

A. That Trowbridge & Shaler loaned to J. W. Morgan \$50 in gold, and "Retd." on the stub would signify that Morgan had returned that loan.

386 Q. To what account according to your understanding of book-keeping should Exhibit S. 356 be charged?

A. It should be entered on the borrowed and loan book as a loan to William Palen.

30 387 Q. Do you mean by that it should be charged against William Palen?

A. I do.

388 Q. Against whom should Exhibit S. 358, be charged?

A. That should be charged on borrowed and loan to Alden & Cumming.

389 Q. In Exhibit S. 8, what according to your under-

standing of book-keeping, does the entry "Retd." on stub indicate?

Objected to.

A. That the check had been returned.

390 Q. Would it not also indicate that, that amount of money had been returned in settlement for the amount drawn out by the check?

Objected to.

A. It would.

391 Q. Have you any personal knowledge that the bank 10 pass books offered in evidence here, are the genuine bank pass books of Trowbridge & Shaler, or is your information in regard to them wholly derived from what others have told you?

A. I have personal knowledge that these pass books are those used by Trowbridge & Shaler.

392 Q. Do you know the handwriting in them?

A. I do not.

393 Q. Do these bank pass books anywhere show you as a book keeper, anything that indicates that Wynkoop Kiersted 20 paid in \$37,500 to the firm of Trowbridge & Shaler?

A. They do not.

394 Q. Do they anywhere indicate that John Kiersted paid into the firm \$37,500?

A. They do not.

395 Q. Do they anywhere indicate that Brainerd Shaler paid into the concern \$50,000?

A. They do not.

396 Q. Do the bank pass books of Trowbridge & Shaler indicate to you as a book keeper, that at the commencement 30 of the partnership \$125,000, had been paid into the concern in cash?

A. They do not show that the whole amount of \$125,000, was paid into the concern of Trowbridge & Shaler, at any one time.

397 Can you as a book-keeper, discover where and when

in the bank accounts of the firm of Trowbridge & Shaler, the firm got credit for the \$125,000 cash capital, alleged to have been paid in by Brainerd Shaler, Wynkoop Kiersted and John Kiersted, or any part or parts thereof?

A. I can

398 Q. Please do so?

A. Exhibit S. 40.

January 6, 1865, a deposit of \$35,000  
which was part of the capital put into the firm of Trow-  
10 bridge & Shaler by the Kiersteds.

399 Q. Is that answer intended to disclose the full extent of what you can say in answer to the last two questions?

A. It is not.

Examination of witnesses adjourned to Tuesday, the 22d day of June instant, at 10 o'clock, A. M., at the same place.

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TUESDAY, June 22, 1875.

Examination of witnesses in above entitled cause continued in the presence of the respective counsel of the parties.

SPEERS CUMMINGS.—Cross examination continued.

20 400 Q. Please tell us what more you can say in answer to the last two questions?

A. In examining the books of Trowbridge & Shaler under the date of their co-partnership January 1, 1865, I did not find the amount of \$75,000 as special capital, contributed by Wynkoop Kiersted and John Kiersted, nor \$50,000 contributed by Brainerd Shaler; but during the examination of the books I found the whole amount of the capital, both special, and the other contributed.

401 Q. Please state where in the books that appears?  
30 A. In Exhibit S. 26, page 7, I find an entry, credit B. Shaler, co partnership account, date February 10, 1865, cash, 20,000

In Exhibit S. 32, page 13, a deposit of 20,369 03  
in the handwriting of J. A. Trowbridge, in pencil by Kellogg, B. Shaler.

In Exhibit S. 26, page 1, January 6, 1865, credit J. Kiersted, co-partnership account as January 3d, cash \$37,500  
in margin of same Exhibit, December 21, 7,500  
January 6th, 30,000

In same Exhibit, credit Wynkoop Kiersted co-partnership, as January 3d, cash, \$37,500  
in margin December 21, \$7,500, January 6, \$30,000 10

That is all.

402 Q. Do you anywhere in the books find anything that indicates that Brainerd Shaler ever paid in the remaining \$30,000 of his capital?

A. I do.

403 Q. State where and how it appears?

A. Exhibit S. 26, page 79, I find an entry, B. Shaler, private account, Dr. to co-partnership account, cash, \$30,000  
September 30, 1865.

404 Q. Question 282 and its answer are read to the witness, he is asked:

Do the pass books, Exhibits S. 40 and S. 41, show anything more than that the account of Trowbridge & Shaler has been charged with items as set out in those books, or in other words, do those books give anything besides amounts by which the checks, drafts or notes which they represent, can be identified?

A. They do not.

405 Q. Can you tell when Joseph A. Trowbridge and Mary E. Trowbridge were married? 30

A. I can, Wednesday, May 30th, 1866.

406 Q. Exhibit S. 421, you say that the entry 66, in Exhibit S. 33, page 127, is in your handwriting, when did you write that?

A. I cannot positively state, but between November, 1874 and December 31, 1874.

407 Q. Had Joseph A. Trowbridge or Trowbridge & Shaler an account in the 4th National Bank of New York, in 1866, or at any other time?

A. Not that I am aware of.

408 Q. Do you mean by that, that you don't know whether they had or not?

A. Yes.

409 Q. When did you first see Exhibit S. 48?

A. I saw J. A. Trowbridge draw this check on January 3, 1866, to pay a bill of goods purchased from Fitch, Waldo & Barry.

410 Q. Exhibit S. 51, when did you first see that?

A. I saw that check drawn by J. A. Trowbridge, and given to his father, in the store of Trowbridge & Shaler, No. 3 Ferry street, March 7, 1867.

411 Q. S. 54, when did you first see that?

A. I saw that on April 11, 1867, I was with him at the store of Acker, Merrall & Co., when he drew it.

412 Q. S. 61, when did you first see that?

20 A. July 15, 1867, I was with J. A. Trowbridge when he bought some wine and segars from Macy & Co.

413 Q. S. 265, when did you first see that check?

A. March 4, 1869, it was given to James McGwin, at the office of Trowbridge & Shaler, and I gave check for a similar amount.

414 Q. Where were the trees put that that Exhibit paid for?

A. I cannot state positively, but my impression is, on the property of J. A. Trowbridge at Hackensack, where he resided.

415 Q. Had Trowbridge any other real estate at Hackensack, besides his homestead?

A. I think not.

416 Q. Was it usual in the firm of Alden & Cumming while you were a member of it, to keep a borrowed and loan account?

Objected to.

A. It was.

417 Q. Was there also such a custom in the firm of S. & C. H. Isham, and Fawcett, Isham & Co.? while you were with them?

Objected to.

A. There was.

418 Q. Will you explain the meaning and method of keeping such an account?

A. As far as I am acquainted with the book-keeping of 10 the Swamp, when one firm borrows money from another to be returned in a short time, we enter on our borrowed and loan book to the debit, the name of the firm to whom the money has been loaned, and the amount.

419 Q. Then if Trowbridge & Shaler lent Alden & Cumming \$6,000,—how would that transaction appear on the borrowed and loan book of Trowbridge & Shaler?

A. Alden & Cumming should have been debited with it on the borrowed and loan book.

420 Q. Would there be according to your understanding 20 of book-keeping, any other entry of that transaction on the books of Trowbridge & Shaler?

A. No sir.

421 Q Exhibit S. 31, page 7, what do you understand by the following entry there

September 4, Young, Shultz & Co., \$3,415 79?

A. Trowbridge & Shaler borrowed from Young, Shultz & Co. \$3,415 79, on that day.

422 Q. On the same Exhibit, page 8, what do you understand by the entry there

November 14, Young, Shultz & Co., \$3,415 79?

A. That means that on November 14, Trowbridge & Shaler returned to Young, Shultz & Co., that amount.

423 What does the entry September 8, S. Cumming, \$50 mean, on page 8, same book?

A. That Trowbridge & Shaler loaned to S. Cumming, \$50,

424 Q. Is that yourself?

A. Yes.

425 Q. Then the moneys lent by Trowbridge & Shaler, and the moneys returned by them in payment of money that they had borrowed, would be entered on the right hand pages of the borrowed and loan book?

A. The moneys borrowed by them would be on the debit side, and the moneys loaned by them would be on the credit side, of the borrowed and loan book. By the debit  
10 side I mean the left hand pages, and by the credit side I mean the right hand pages of the borrowed and loan book.

426 Q. Then on the left hand pages would be entered the moneys borrowed by Trowbridge & Shaler, and moneys paid back that had been borrowed of them, by others?

A. Yes.

427 Q. And would the usual course be to make the entries of a loan and its return, upon the same line run across the two pages?

A. It would.

20 428 Q. Have you ever before this case been employed as an expert?

A. No.

429 Q. How long ago were you employed in this case?

A. In October, 1874, or November, 1874.

430 Q. Who employed you?

A. Mr. Brainerd Shaler.

431 Q. Are you carrying on the leather business now, or are you merely buying and selling for a commission, as a broker?

30 A. I am a dealer in hides and leather, at numbers 46 & 48 Ferry Street, New York.

432 Q. Whose place of business is that?

A. John Hopkins and Henry J. Brooks.

433 Q. How long have you been located there?

A. About six weeks.

434 Q. What has been your business since you left the

firm of Alden & Cumming?

A. Partly a retired gentleman and partly a broker.

435 Q. After leaving the firm of Alden & Cumming you did not go back dealing in hides and leather again, until about six weeks ago?

A. I did, as a broker in hides and leather, and bought hides and leather for various parties outside of New York city.

436 Q. When did you leave Alden & Cumming?

A. July, 1870. 10

437 Q. What is your age now?

A. Thirty seven.

438 Q. Are you and Mary E. Trowbridge on good terms?

A. No.

439 Q. What compensation do you get from Mr. Shaler, under the employment of last October or November, of which you have spoken?

A. About \$15 to \$20 a day.

440 Q. What did he agree to pay you?

A. From \$10 to \$20 a day. 20

441 Q. Did you attend here on that agreement? during the whole of the examination of the witness, Haviland?

A. There was nothing said between Mr. Shaler and myself in relation to that.

*Re-direct examination.*

442 Q. In whose handwriting is the borrowed and loan account in the back part of Exhibit S. 31?

A. In the handwriting of J. A. Trowbridge and Kellogg.

443 Q. Exclusively?

A. Yes sir. 30

444 Q. In whose handwriting is the paper now shown you?

A. J. A. Trowbridge.

Said paper is offered in evidence, on the part of the complainants, and is marked Exhibit S. 522.

Objected to.

445 Is it the custom among bankers and banks, for any bank or banker, except the one on which a check is drawn to cut the check with the cutter?

A. As far as I know it is the general custom among banks on whom the check is drawn, to cut the check in some way.

446 Q. When a check drawn on one bank is deposited by the payee in another bank, and then in the course of commercial collection is sent by that bank to the bank on which the check is drawn for payment, would it be usual  
10 for the check to receive a cut such as these in evidence here, before coming to the bank on which the check is drawn for final payment?

A. It would not.

447 Q. Can you now produce the inventory made by you in December, 1869, of the stock of leather on hand in the store of Trowbridge & Shaler, or a copy thereof?

A. I cannot.

448 Q. Why not?

A. I have misplaced it and cannot find it.

20 449 Q. Was any part of the hides and leather then on hand, stock held for sales on commission?

A. It was.

450 Q. What part of the whole amount on hand was commission stock as near as you can tell?

A. The majority of the stock.

451 Q. So far as you saw up to December, 14, 1869, who had charge of the books, and general management of the financial part of the business of Trowbridge & Shaler?

A. J. A. Trowbridge.

30 452 Q. Up to the time last named how much did you frequent the place of business of Trowbridge & Shaler. State fully your habits as to frequenting their place of business, and associating with any member of that firm?

A. I was on intimate terms with J. A. Trowbridge and Mr. Shaler; and I think in business hours there hardly was a day that I was not in and out of their store, either on bus-

iness or making a friendly call.

453 Q. Did you up to December 14, 1869, see Mr. Shaler have any charge, control, or direction of the books of Trowbridge & Shaler, or have anything to do with them?

A. I have.

454 Q. State what?

A. I think once or twice during the business career of Trowbridge & Shaler that I received one or two checks signed by him. That is all.

455 Q. Did not the suit of Trowbridge & Shaler against 10 Alden & Cumming arise out of charges against Alden & Cumming, on the borrowed and loan book of Trowbridge & Shaler?

A. Not wholly; Trowbridge & Shaler and Alden & Cumming exchanged notes to a large amount, and the difference between Alden & Cumming and Trowbridge & Shaler arose from moneys loaned which were entered upon the borrowed and loan, and notes discounted by the banks.

456 Q. Who conducted the matters of borrowing and lending between Trowbridge & Shaler and Alden & Cum-20 ming; what member of the firm of Trowbridge & Shaler I mean?

A. J. A. Trowbridge in most every instance.

457 Q. Papers shown to witness purporting to be the articles of co-partnership of Trowbridge & Shaler, composed of Joseph A. Trowbridge, Brainerd Shaler, John Kiersted and Wynkoop Kiersted, and is asked,

In whose handwriting are the signatures Joseph A. Trowbridge and Brainerd Shaler, at the end of this paper and also to the agreement for extension on the next page. 30

A. In the handwriting of J. A. Trowbridge and Brainerd Shaler. The signatures of John Kiersted and Wynkoop Kiersted to said paper, and the extension are admitted by the counsel for the defendants. Said papers are offered in evidence, on the part of the complainants, and marked Exhibit S. 523.

Adjourned to 2 o'clock, P. M.

2 o'clock, P. M.

458 Q. Have you had any difficulty with Mary E. Trowbridge, if so, state briefly the nature of it?

Objected to.

A. Not personally. There was a balance due between Alden & Cumming and Mary E. Trowbridge, on which Alden & Cumming were sued by Mary E. Trowbridge, and she recovered a judgment against myself.

459 Q. Is that all?

10 A. Yes.

460 Q. State if you know, what part John Kiersted and Wynkoop Kiersted took in the transaction of Trowbridge & Shaler's business?

A. None other than the amount of special capital that they contributed.

461 Q. Question 460 repeated?

A. John Kiersted and Wynkoop Kiersted were tanners, and were furnished hides by Trowbridge & Shaler, the leather tanned by them to be returned to Trowbridge & Shaler, and sold by Trowbridge & Shaler, and the commission on such sales with interest, &c., to be deducted.

20 462 Q. Was the tanning operation of the Kiersteds any part of the business of Trowbridge & Shaler?

A. No.

463 Q. Did the Kiersteds take any active part in the transaction of the business of Trowbridge & Shaler?

A. Not to my knowledge.

464 Q. Were they or not present frequently at the place of business of Trowbridge & Shaler, in New York. State  
30 what the fact is?

A. I don't think that I met the Kiersteds at the place of business of Trowbridge & Shaler more than once or twice during the years of their co-partnership. I mean by that, not more than once or twice of each year.

465 Q. Where did they reside during the years 1865 to 1870?

A. I am not positive but I think in Green or Ulster County, New York.

466 Q. Paper shown witness, he is asked: what is the paper now shown you?

A. A bill, dated January 2d, 1865, from Joseph A. Trowbridge to Trowbridge & Shaler, for leather and bundles of bellies, in the handwriting of Kellogg.

Said paper is offered in evidence, on the part of the complainants, and is marked Exhibit S. 524.

Objected to.

10

467 Q. Does that transaction appear on the books of Trowbridge & Shaler, if so, state where?

Yes, Exhibit S. 26, page 2.

468 Q. Witness is shown 2 papers, and is asked: what are the papers now shown you?

A. Checks on the Park Bank, one dated January 7, 1865, for \$500, to the order of J. A. Trowbridge, signed Trowbridge & Shaler; the other on the same bank, dated January 9, 1865, for \$8,460, to the order of J. A. Trowbridge, signed Trowbridge & Shaler. Both checks and endorse-20  
ments are in Joseph A. Trowbridge's handwriting.

Said two checks are offered in evidence, on the part of the complainants, S. 525 and S. 526.

469 Q. In whose handwriting are the entries in ink, on pages 1 and 2, of Exhibit S. 32, above the entry 12, deposit on page 1, and the entry Jan. 12, 1865, on page 2?

A. J. A. Trowbridge.

*Re-cross examination.*

470 Q. As to what part of the stock which Trowbridge & Shaler had on hand December 14, 1869, was commission 30  
leather, and what part of it was their own; do you speak from your own knowledge, or from what you have heard from others?

A. Mostly of my own knowledge.

471 Q. What knowledge did you have in regard to those

matters that you did not obtain by information from other persons?

A. As I before stated, at the solicitation of Mr. Shaler I went through the lofts of their store and took an inventory of the leather on hand; also made a list of the hides that were in the process of tanning from their tanning register.

472 Q. This was after the death of Joseph A. Trowbridge, was it not?

A. It was.

10 473 Q. Had you any knowledge of what stock there was there till you went to take that inventory?

A. I had not, but from appearances I supposed they had quite a stock of leather on hand.

474 Q. When did you learn, and how, what part of that stock was commission leather?

A. I cannot state when I learned the amount of leather on hand was commission leather, but I think after the inventory was taken, I asked either Mr. Shaler or Kellogg. My impression is, it was Kellogg.

20

SPEERS CUMMING.

Sworn to, June 9, 1875, and subscri- }  
ed before me, June 22, 1875. }

ISAAC VAN WAGONER,

Master and Examiner in Chancery, New Jersey.

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Examination of witnesses adjourned to Friday, June 25th, 1875, 10 o'clock, A. M., at same place.

Examination of witnesses by consent of counsel, adjourned this 25th day of June, A. D. 1875, to Saturday, the 26th day of June, A. D. 1875, 10 o'clock, A. M., at the same place.

SATURDAY, June 26th, 1875.

Examination of witnesses continued in the presence of the respective counsel.

JOHN J. ANDERSON, a witness produced on the part of the complainants, being duly sworn according to law, on his oath deposeth and saith :

475 Q. State your age, residence and business ?

A. Forty-five, Hackensack, general merchant, lumber dealer.

476 Q. Did you know Joseph A. Trowbridge in his life-10 time ?

A. I did.

477 Q. Did you have dealings with him, if so, what and during what period of time ?

A. I did have dealings with him during the years of 1868 and 1869, as merchant, he purchasing goods from me and paying for them.

478 Q. Had you a co-partner during that time, if so, state the name ?

A. I had ; Thomas Ackenback.

20

479 Q. State your firm name ?

A. Anderson & Ackenback.

Witness is shown Exhibits S. 181, S. 214, S. 221, S. 232, S. 266, S. 329, S. 341, S. 343 and S. 276, he is asked :

480 Q. Were those checks received by your firm, if so, from whom, and for what ?

A. Yes, excepting S. 276 ; from Mr. Joseph A. Trowbridge, for goods, coal, groceries and such as I done in my regular business.

481 Q. State whether or not the goods, coal and grocer-30 ies, &c., for which you received those checks, were sold to Joseph A. Trowbridge, individually ?

A. Yes sir ; sometimes his girl and sometimes his wife would come and order things, and I would send them around to his house.

482 Q. As to Exhibit S. 276 was that check received by

you, and from whom, and for what?

A. It has been received by me, for what and from whom, I can't tell.

483 Q. How and by whom is Exhibit S. 276 endorsed?

A. Endorsed by myself, John J. Anderson, and Anderson & Ackenback.

484 Q. By whom are the other Exhibits shown you endorsed?

A. By the firm of Anderson & Ackenback.

10 485 Q. State whether or not all those checks were paid to Anderson & Ackenback?

A. They were.

486 Q. State if you can, where those checks were filled up? whether at your store or elsewhere?

A. I don't know.

Witness says as to Exhibit S. 276, Mr. Ackenback and myself dissolved partnership, and after the dissolution I received that check and endorsed it myself, personally, first and afterwards endorsed the firm name; it is the last check 20 and I supposed it was given for the balance of the account.

*Cross examination.*

487 Q. When did the firm of Anderson & Ackenback dissolve?

A. I think it was January, 1869.

488 Q. Are you sure that the dissolution occurred in the lifetime of Joseph A. Trowbridge?

A. I think it did.

JOHN J. ANDERSON.

Sworn to and subscribed be- }  
30 fore me, June 26, 1875. }

ISAAC VAN WAGONER,  
Master in Chancery.

BENJAMIN C. BOGERT, a witness produced on the part of the complainants, being duly sworn according to law, on his oath deposeth and saith :

489 Q. State your residence and business ?

A. Hackensack ; flour and feed business, 102 Barclay Street, New York.

490 Q. Did you know Joseph A. Trowbridge ?

A. I did.

491 Q. When ?

A. I knew him from 1866 up to the time of his death. 10

492 Q. Did you ever sell him goods, if so, what ?

A. Yes, principally feed ; in some of the deals there may have been a barrel of flour.

493 Q. For what purpose did he buy goods from you ?

A. I presume it was to feed his horses ; my impression is, that they were all oats that came to Hackensack.

Witness is shown Exhibits S. 74, S. 84 and S. 106, and is asked :

494 Q. Were those checks received by you, if so, from whom and for what ? 20

A. They passed through my office ; they came to me from J. A. Trowbridge, I presume ; they came to me in payment of two bills, one Jan'y. 8, and the other January 28 ; one of January 8, \$17 40, the other of January 28, \$13. ; these were in 1868 ; the check dated October 17, was to pay a bill of October 8, 1867, for \$38 ; November 30, 1867, check of \$55 to pay a bill of November 19, for that amount. The endorsements on bills are correct, one is mine and the other two are my sons.

495 Q. Whose bills were those checks given to pay ?

A. J. A. Trowbridge's. 30

496 Q. Were those checks all paid to you ?

A. They were.

*Cross examination.*

497 Q. What do you mean by your answer to question 495?

A. They were given to pay for goods charged on my books to J. A. Trowbridge.

*Re-direct examination.*

498 Q. What knowledge have you of the purchase by Joseph A. Trowbridge of the goods charged to him on your books?

10 A. To the best of my knowledge I individually sold the bulk of these goods to Joseph A. Trowbridge, generally on the ferry boat going home in the evening, and in the morning I would tell my sons to send the goods to him and charge them.

B. C. BOGERT.

Sworn to and subscribed before me, June 26, 1875. }

ISAAC VAN WAGONER,  
Master in Chancery.

20 WILHELMUS BERRY, a witness produced on the part of the complainants, being duly sworn according to law, on his oath deposeth and saith :

499 Q. State your business and place of residence ?

A. Carriage maker, Hackensack, New Jersey.

500 Q. Give your firm name as it was in 1865 ?

A. W. & H. W. Berry.

501 Q. Did you know and have business with Joseph A. Trowbridge in his lifetime ?

A. Yes, we did.

30 502 Q. What business did your firm have with Joseph A. Trowbridge ?

A. Repairing carriages; I won't be positive if I sold him any new ones.

Exhibits S. 447 and S. 454, shown witness, he is asked:

503 Q. Were those checks received by your firm, if so, when and for what?

A. I don't see an endorsement on the back of S. 454 and don't recollect; I don't see any endorsement on either one of them.

504 Q. Did Joseph A. Trowbridge pay the bills which your firm had against him? 10

A. Yes sir, I think he did.

505 Q. Have you any recollection whether or not he paid them, or any of them by the checks of Trowbridge & Shaler?

A. I have not any recollection of that.

506 Q. Have you any recollection of the amounts which Joseph A. Trowbridge owed your firm at any time?

A. No sir, I have not; I did not take any memorandum from our books which would show.

WILHELIMUS BERRY.

Sworn to and subscribed be- }  
fore me, June 26, 1875. } 20

ISAAC VAN WAGONER,  
Master in Chancery.

SAMUEL R. CUMMING, a witness produced on the part of the complainants, being duly sworn according to law, on his oath deposeth and saith:

507 Q. Where do you reside?

A. Hackensack.

508 Q. Did you know J. A. Trowbridge in 1869?

A. I did. 30

Exhibit S. 321 shown witness he is asked:

509 Q. Was that check given to you, if so, by whom and for what?

A. Yes, in payment for a boat; I was a member of the La Favorita boat club at the time, and the club was getting a new boat and Joseph A. Trowbridge said if we would call it La Favorita, (the boat), he would pay for it. We called it La Favorita and he gave us that check to pay for it.

510 Q. For what was that check used?

A. It was used to pay for the boat.

10 511 Q. Was Joseph A. Trowbridge a member of that boat club?

A. I think he was an honorary member; he was not an active member.

*Cross examination.*

512 Q. Was this a donation or a loan to the club?

A. It was a donation.

513 Q. What did the boat cost?

A. I think it cost \$350.

514 Q. From whom was it bought?

20 A. It was built by George Rohar.

SAMUEL R. CUMMING.

Sworn to and subscribed be- }  
fore me, June 26, 1875. }

ISAAC VAN WAGONER,  
Master in Chancery.

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FREDERICK VAN ORDEN, a witness produced on the part of the complainants, being duly sworn according to law, on his oath deposeth and saith:

515 Q. What is your place of residence?

30 A. Hackensack.

516 Q. What was your mother's name ?

A. Ann Van Orden.

517 Q. Did you know Joseph A. Trowbridge ?

A. Yes.

518 Q. Did your mother have any business with him and what was it ?

A. Yes, she let a house and some land to him.

519 Q. What was the annual rent ?

A. \$400 a year, I think it was.

520 Q. How long did Trowbridge hold that house and 10 land as the tenant of your mother ?

A. I think it was four years, I am not certain.

521 Q. Who occupied it ?

A. He did, or his father; a part of the time he was living with his father, he lived there about two years.

522 Q. Do you know how Joseph A. Trowbridge paid your mother for rent ?

A. Generally with checks.

Exhibits S. 386, S. 87, S. 405, S. 67, S. 109, and S. 442, being shown witness he is asked : 20

523 Q. By whom were those checks endorsed ?

A. By my mother, with the exception of one, Exhibit S. 442.

524 Q. Do you know the handwriting of your mother on those checks ?

A. Yes, and I think they are hers.

525 Q. For what were the checks shown you given ?

A. Well, for rent of this house and land.

526 Q. Did those checks pass through your hands, if so, from whom did you receive them ?

A. Well, the majority of them did, I think they all did; 30 I received them from Trowbridge's father.

527 Q. What did you do with them ?

A. I gave them to my mother.

528 Q. Do you know whether or not your mother received the money on them ?

A. Yes, she received the money on all of them.

FREDERICK VAN ORDEN.

Sworn to and subscribed be- }  
fore me, June 26, 1875. }

ISAAC VAN WAGNER,

Master in Chancery.

RICHARD P. TERHUNE, a witness produced on the part of the complainants, being duly sworn according to law, on his oath deposeth and saith :

10 529 Q. State your business and place of residence ?

A. Mercantile business, at Hackensack, New Jersey, where I reside.

530 Q. Did you know Joseph A. Trowbridge ?

A. I did.

531 Q. Exhibits S. 158 and S. 396, shown witness, he is asked: did you receive those checks, if so, from whom, and for what ?

A. I received those checks, one of them I cannot tell which, I received from Mr. Trowbridge, at his office in New York; the other I don't recollect where, or from whom I received it; it may have been left at my office; I may have received them both in New York, for groceries, perhaps farming implements, perhaps coal. Most of the goods I think were ordered by his father; his brother used to come there occasionally, and sometimes he came there himself.

532 Q. Do you mean that his brother ordered goods on account of Joseph A. Trowbridge, and that they were charged to his account ?

30 A. I do, to the best of my recollection.

533 Q. Were or were not the checks shown you received by you in payment on account of Joseph A. Trowbridge ?

A. They were.

534 Q. Did you endorse them and then collect the money on them?

A. I endorsed them and deposited them in the bank, and got credit for them, and then collected the money.

R. P. TERHUNE.

Sworn to and subscribed be- }  
fore me, June 26, 1875. }

ISAAC VAN WAGONER,  
Master in Chancery, New Jersey.

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Adjourned to 2 o'clock, P. M.

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2 o'clock, P. M.

Counsel for complainants here offers Brainerd Shaler as a witness on the part of the complainants.

Counsel for defendants objects to the witness being sworn as a witness in this cause.

BRAINERD SHALER, a witness produced on the part of the complainants, and being duly sworn according to law, on his oath deposeth and saith :

535 Q. State what amount of capital each of the mem-20  
bers of the firm of Trowbridge & Shaler paid into the con-  
cern, during the first year of its existence?

A. John Kiersted paid in \$37,500; Wynkoop Kiersted paid in the same amount; I paid in \$50,000. Mr. Trowbridge didn't pay in anything.

536 Q. What control of the business had Joseph A. Trow-

bridge, while he was a member of the firm of Trowbridge & Shaler?

A. You might say, he had the entire control.

537 Q. What degree of control, or inspection of the books of Trowbridge & Shaler was exercised by the other members of the firm?

A. Trowbridge had control of the books, keeping of the books. The Kiersteds and myself had access to them when we wished.

10 538 Q. What actual degree of access to the books was exercised by yourself and the Kiersteds?

A. I paid very little attention to the keeping of the books. The Kiersteds would occasionally come to New York and look over the monthly and yearly balances. That is about all.

539 Q. Who managed the bank account and check books and the borrowing of money for the firm, during the life of Trowbridge?

A. Mr. Trowbridge.

20 540 Q. To what extent?

A. He had the whole management.

541 Q. State whether you ever heard Joseph A. Trowbridge say anything about having overdrawn his account, if so, state the occasion, and what he said?

A. I did; it was in the office, at our office No. 3 Ferry street; I think it was in 1867 or 1868; the two Kiersteds, Trowbridge, C. G. Kellogg junior, and myself were present; Mr. John Kiersted said, speaking to Mr. Trowbridge, he was sorry to see that he had overdrawn his account quite largely; Trowbridge said that was so, that he regretted it very  
30 much, that he had his life insured in an amount that would secure us against any loss from him, that the policies were in that safe, pointing to our safe, as Kellogg knew, and they should be as security to us in case anything happened to him; that was the substance, substantially, what he said.

542 Q. From what did it then appear that he had over-

drawn his account?

A. From our yearly balances.

543 Q. Did you then know that there were other drafts that had been made by Trowbridge on the funds of the firm which did not appear on the books, or on that account?

A. I did not.

544 Q. When did you first learn that Trowbridge had made other drafts which he had not charged to himself?

A. Not until after his death.

545 Q. Did you know before his death of his having 10 drawn the checks of the firm that have been offered in evidence in this case for his own account?

A. I did not.

546 Q. What degree of confidence in the honesty and integrity of Joseph A. Trowbridge had you up to the time of his death?

A. As much as in any living man.

547 Q. Did you entrust the business to him and to his management with the same confidence?

A. I did.

20

548 Q. What was the condition of the firm of Trowbridge & Shaler as to cash on hand and indebtedness at the time of Trowbridge's death?

A. I set about learning the indebtedness soon after the death of Trowbridge, and found that he had borrowed money about the swamp; that was owing, I think over \$40,000; there was not much cash in bank; I think there was not exceeding \$1,000 in bank.

549 Q. On whose credit had the money been borrowed of which you speak in your last answer?

30

A. It was on Trowbridge & Shaler's credit.

550 Q. What was done by the surviving partners or any of them toward meeting the payment of that \$40,000 indebtedness?

A. We sold the leather on hand, to the best advantage possible and borrowed money; I made notes and the Kier-

steds endorsed them and had them discounted in bank.

551 Q. Were those notes the same testified about by Mr. Haviland, as having been discounted at the Saugerties and Monticello banks, and renewed from time to time?

A. They were the same.

BRAINERD SHALER,

Sworn to and subscribed be- }  
fore me, June 26, 1875. }

ISAAC VAN WAGONER,

10

Master in Chancery.

GARRET D. VOORHIS, a witness produced on the part of the complainants, being duly sworn according to law, on his oath deposeth and saith :

552 Q. Where do you reside?

A. In Paterson.

553 Q. Were you connected with the Curran, Bowering Manufacturing Company in 1868, and if so, in what capacity?

A. Yes, I was Secretary.

20 554 Q. Did Joseph A. Trowbridge of Hackensack, have any dealings with that company during that year, if so, state what the fact was?

A. We done the plumbing in his house at Hackensack, and put in the furnace.

555 Q. Witness is shown Exhibit S. 168 and is asked: Was that check paid to the Curran, Bowering Manufacturing Company, if so, by whom and for what?

A. This check was paid for the work done at his house in Hackensack; and if I remember aright Mr. Trowbridge 30 gave it to me at his office in New York.

556 Q. Did the company receive the money for that

check?

A. Yes.

*Cross examination.*

557 Q. Was the house of which you have spoken the property that was bought of Thomas Voorhis?

A. Yes.

GARRET D. VOORHIS.

Sworn to and subscribed before me, June 26, 1875. }

ISAAC VAN WAGONER,

Master in Chancery, New Jersey.

10

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Examination of witnesses adjourned to Tuesday, June 29, 1875, 10 o'clock, A. M. at the same place.

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TUESDAY, June 29, 1875.

Examination of witnesses continued in the presence of the respective counsel.

DAVID D. ACKER, a witness produced on the part of the complainants, being duly sworn according to law, on his oath deposeth and saith:

558 Q. State your place of residence and your place of business?

A. Residence in Saddle River Township, Bergen County, New Jersey; place of business, Nos. 130 & 132 Chambers Street, and corner of Broadway and Twenty-second Streets, New York City.

559 Q. What is your business?

A. Grocer.

560 Q. Who constituted your firm in 1865?

A. David D. Acker, William J. Merrall, John W. Condit, and Henry S. Van Riper.

561 Q. What was then the firm name?

A. Acker, Merrall & Co.

562 Q. Was the firm name afterwards changed; if so, what was it called?

A. Yes; to Acker, Merrall & Condit.

563 Q. Did you know Joseph A. Trowbridge, of Hacken-  
10 sack, in his lifetime?

A. Yes.

564 Q. Did you know of his being a member of the firm of Trowbridge & Shaler?

A. Only by hearsay.

565 Q. State whether or not Joseph A. Trowbridge purchased goods from your firm; if so, when, that is during what period of time as nearly as you can tell?

A. He did; he purchased goods from us for several years.

566 Q. Witness is shown Exhibits S. 98, S. 105, S. 114, S.  
20 154, S. 171, S. 185, S. 194, S. 208, S. 215, S. 380, S. 393, S.  
398, S. 400, S. 403, S. 407, S. 409, S. 411, S. 412, S. 414, S.  
424, S. 425, S. 437, S. 457, S. 54, S. 58, S. 62, S. 65, S. 73, S.  
80, S. 86, S. 249, S. 263, S. 277, S. 282, S. 294, S. 299, S. 313,  
S. 328, S. 345, S. 272, S. 494, and S. 497.

Please look at those exhibits and state whether or not they were each and all received by your firm; and, if so, state from whom, for what, and by whom they are endorsed respectively?

A. I have no doubt they were all received by our firm,  
30 and have no doubt they were received from J. A. Trowbridge; they must have been received for groceries, for we had no other transactions with him; they are respectively endorsed by John W. Condit; he has endorsed them all; John W. Condit is my co-partner.

567 Q. Did your firm receive the money upon each of those checks?

A. They must have done so.

568 Q. State if you can, what the goods purchased of your firm by Trowbridge, for which these checks were given, consisted of?

A. I presume they were family groceries; I never examined the books to see what their individual character was.

569. Q. Have you personal knowledge of the purchase by Trowbridge from your firm of goods during a period of years?

A. I have seen him in our place from time to time, buying goods or ordering goods.

570 Q. State, if you can, where the goods ordered by him were sent by your firm?

A. Hackensack being his place of residence, I have no doubt they were all sent there.

571 Q. Do you know whether the goods bought on account of Trowbridge, or ordered by him, were all for his family use, or not?

A. So far as I know, they were all for his family use.

572 Q. Did your firm during the time Trowbridge dealt 20 with you deal in choice wines, liquors and segars?

A. Yes sir.

573 Q. Can you state whether Trowbridge purchased supplies of wine, liquors and segars of your firm?

A. I could not state; I never examined his account.

DAVID D. ACKER.

Sworn to and subscribed before me, June 29, 1875. }

ISAAC VAN WAGONER,  
Master in Chancery.

30

DAVID H. TERHUNE, a witness produced on the part of the

complainants, being duly sworn according to law, on his oath deposeseth and saith :

574 Q. Where do you live and what is your business?

A. At Hackensack; a Carpenter.

575 Q. Did you know Joseph A. Trowbridge while he lived in Hackensack?

A. Yes.

576 Q. Did you do any work for Trowbridge, if so, when and what was it?

10 A. Yes, I think in 1869; part of the work was building an addition to his barn.

577 Q. Did he pay you for it?

A. He gave me a check for it.

578 Q. Exhibit S. 314, being shown to witness he is asked: Is that the check he gave you for it?

A. It appears to me it is.

579 Q. State in whose handwriting is the name "David H. Terhune," on the back of that check?

A. It is mine.

20 580 Q. What was the whole amount of your bill against Trowbridge?

A. \$354 62.

581 Q. Is that all he ever owed you?

A. No; he owed me a small bill at the time of his death.

DAVID H. TERHUNE.

Sworn to and subscribed be- }  
fore me, June 29, 1875. }

ISAAC VAN WAGONER,

Master in Chancery.

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30 Examination of witnesses adjourned to Friday, July 16, 1875, 10 o'clock, A. M., at same place.

FRIDAY, July 16, 1875.

Examination of witnesses by consent of counsel, adjourned to Friday, July 23d, 1875, 10 o'clock, A. M., at same place.

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FRIDAY, July 23d, 1875.

Examination of witnesses by consent of counsel, adjourned to Wednesday, August 4, 1875, 10 o'clock, A. M., at same place.

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WEDNESDAY, August 4, 1875.

Examination of witnesses continued in the presence of 10 the respective counsel.

ALVAH TROWBRIDGE, a witness produced on the part of the complainants, being duly sworn according to law, on his oath deposeth and saith:

582 Q. Where do you reside and what is your business?

A. I reside in New York City, and my business is that of a Clerk.

583 Q. Were you a brother of Joseph A. Trowbridge, deceased?

A. I was.

20

584 Q. Are you acquainted with his handwriting?

A. Yes sir, to some extent.

585 Q. Witness is shown Exhibits S. 508, S. 155, S. 162, S. 164, S. 169, S. 178, S. 179, S. 193, S. 204, S. 210, S. 220, S. 236, S. 246, S. 248, S. 259, S. 264, S. 269, S. 273, S. 278 and S. 296, and is asked:

Were those checks now shown you given to you, if so, by whom and for what?

A. They were given to me by Joseph A. Trowbridge; Exhibit S. 508, was given to me while I was in Georgia; I 30

was cashier of a bank there; I sent three hundred and fifty dollars to my brother to purchase a horse for a gentleman by the name of Watson, after looking around for a horse for a few days, he declined to make a purchase and sent me back that check. The rest I suppose were all given for money used in business by me. They all appear to be the same.

586 Q. Did you receive the money on each of those checks?

10 A. I have no doubt I did. They all bear my endorsement.

587 Q. Were any of those checks given to you in payment of any debt due from Trowbridge & Shaler to you?

A. At one time I left some money of my own with my brother in his office, some of these checks I can't tell which; I suppose were for that; I never got the exact amount at any one time; I left there somewhere between one thousand and fifteen hundred dollars; It was certainly less than fifteen hundred dollars; I think less than twelve hundred dollars.

20 588 Q. Were all your transactions concerning these checks with Joseph A. Trowbridge individually?

A. They were.

589 Q. What was the business in which the money received on these checks was used?

A. Manufacture of stones.

590 Q. Witness is shown Exhibits S. 477, S. 487, S. 51, S. 59, S. 191, S. 192, S. 111, S. 126, S. 120, S. 123, S. 128, and S. 395, and is asked:

30 By whom were those checks drawn, and to whom, and for what were they given?

A. They are all in the handwriting of Joseph A. Trowbridge, and drawn to W. C. Trowbridge or William C. Trowbridge; and what they were given for I cannot tell, except one, that bears my endorsement, whether that bears any guide as to what it was given for I cannot tell.

591 Q. Who was W. C. Trowbridge?

A. He was my father.

592 Q. Is the endorsement W. C. Trowbridge, which appears on most of the checks here shown you, in the handwriting of your father?

A. Yes sir; I have no doubt of that.

593 Q. Your father is dead, is he not?

A. He is.

ALVAH TROWBRIDGE.

Sworn to and subscribed before me, August 4, 1875. }

10

ISAAC VAN WAGONER,  
Master and Examiner in Chancery, New Jersey.

As to Exhibits S. 102, S. 254, and S. 469, Counsel of Defendants admits that they were given by Joseph A. Trowbridge to Doctor H. A. Hopper for professional services rendered to the family of Joseph A. Trowbridge; that they bear the endorsement of Dr. H. A. Hopper, in his handwriting, and that said doctor received the money called for by the checks.

As to Exhibits S. 394, S. 518, S. 124, S. 55, S. 103, S. 121 20 and S. 76, Counsel for defendants admits the endorsement of Samuel Munn, and that he received the money on said checks, and that all but Exhibit S. 394 were given for the individual account of J. A. Trowbridge.

As to Exhibit S. 509, Counsel for Defendants admits the endorsement of S. Munn, Son & Co., and that they received the money.

*Complainants Rest.*

The further examination of witnesses is adjourned to Thursday, September 2, 1875, at 10 o'clock, A. M., at the same place.

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THURSDAY, September 2, 1875.

Examination of witnesses in above entitled cause resumed in the presence of Tuttle & Griggs, Solicitors of Complainants, and Charles H. Voorhis, Solicitor of Defendants.

Counsel for Defendants offers in evidence a certified copy of the account of Speers Cummings, late administrator of 10 Joseph A. Trowbridge deceased, which said copy is marked Exhibit D. 6, on the part of the Defendants.

*Defendants Rest.*

Counsel for Complainants and Defendants here respectively state that the examination of witnesses in above entitled case is ended.

ISAAC VAN WAGONER,  
Master and Examiner in Chancery, New Jersey

# EXHIBITS.

## Exhibit S. 359 on part of Complainants.

IN CHANCERY OF NEW JERSEY.

Between BRAINARD SHALER, &C.,	}	<i>On Bill, &amp;c</i>
Complainants,		
And		
MARY E. TROWBRIDGE, &C.,		
Defendants.		

ISAAC VAN WAGONER,

Master and Examiner in Chancery, New Jersey. 10

June 11, 1875.

Statement of Profits and Losses during the co-partnership  
of Trowbridge & Shaler as per Ledger.

### *Profits.*

Nett Profit during year 1865,	\$11,115 68
“ “ 1866,	9,687 26
“ “ 1867,	4,571 63
“ “ 1868,	5,025 74
	<hr/>
	\$30,400 31

*Losses,*

Loss during year ending 1869,	\$3,053 81
“ “ “ 1870,	6,726 40
“ to July 1st, 1871,	5,791 29
	<hr/>
	\$15,571 50

*Nett Profit during the business co-partnership,* \$14,828 81

1-3 profit to Cr. Joseph A. Trowbridge,	\$4,942 94
1-3 “ “ Brainard Shaler,	4,942 94
10 1-6 “ “ John Kiersted,	2,471 47
1-6 “ “ Wynkoop Kiersted,	2,471 46
	<hr/>
	\$14,828 81

## Exhibit C.

*E. O. E.*

## EXHIBIT S. 360.

Mr. John Kiersted, P. A,

in acct. with Trowbridge &amp; Shaler (as per ledger)

<i>Date.</i>	<i>Dr. Amt.</i>	<i>Cr. Amt.</i>
1866,		
20 Jan'y 25, To Draft at sight,	\$1,000	
Feb'y 1, “ “	1,000	
Mar. 8, “ “	500	
1866,		
Dec. 31, By Interest,		153 81
“ Balance,		2,346 19
	<hr/>	<hr/>
	\$2,500 00	\$2,500 00

1867,	To Balance as cash Dec.		
	31st, 1866,	2,346	19
Mar. 12,	To Draft at sight,	1,300	
Apl. 20,	" "	500	
Oct. 4,	" "	500	
Mar. 26,	By cash,		400
27,	" "		203 99
	" Interest,		370 34
	" Balance,		3,671 86
		<u>\$4,646</u>	<u>19 10</u>
		\$4,646	19 10

1868,	To Balance as cash Dec.		
	31st, 1867,	3,671	86
Jan. 7,	" Cash,	200	
Feb'y 27,	" "	800	
June 19,	" "	500	
Oct. 28,	" "	300	
	By Interest,		505 02
	By Balance,		4,966 84.
		<u>\$5,471</u>	<u>86</u>
		\$5,471	86

1869,	To Balance as cash Dec.		
	31st, 1868,	4,266	84
Feb'y 6,	" Cash,	500	
Mar. 10,	" "	1,501	23
May 31,	" "	76	80
Aug. 3,	" "	538	68
Oct. 18,	" "	46	25
Oct. 20,	" "	400	
Nov. 16,	" "	18	
Dec. 20,	By Cash,		180 30
	By Interest,		604 55
	By Balance,		7,263 25
		<u>\$8,047</u>	<u>80</u>
		\$8,047	80

	To Balance as cash Dec.		
	31st, 1869,	7,263	25
	To Cash,	15	65
	By Interest,		726 80
	“ Balance,		6,552 10
		<u>\$7,278</u>	<u>90</u>
			<u>\$7,278</u>
			<u>90</u>
	To Balance as Cash Dec.		
	31st, 1870,	6,552	10
10	By Interest,		441 45
	“ Balance,		6,110 65
		<u>\$6,552</u>	<u>10</u>
			<u>\$6,552</u>
			<u>10</u>
	To Balance as Cash July		
	1st, 1871,	6,110	65
	To Balance,	7,995	35
	By transfer from W.		
	Kiersted & Co.,		14,106
		<u>\$14,106</u>	<u>00</u>
			<u>\$14,106</u>
			<u>35</u>
	By <i>Balance as cash to his credit</i>		
	<i>July 1, 1871,</i>		\$7,995 35

20

## EXHIBIT S. 361.

Mr. Wynkoop Kiersted, P. A.,  
In acct. with Trowbridge & Shaler, (as per Ledger).

	<i>Dr. Amt.</i>	<i>Cr. Amt.</i>
1868.		
June 5. To Cash,	500	
1869.		
April 1. “ “	500	
Feb. 24. “ “	46	
“ Balance,	4,102	87

1866.		
Dec. 31.	By Interest,	311 92
31.	" "	630 52
"	" "	891 62
"	" "	1,155 17
"	" "	1,372 80
June 30.	" "	786 84
		<u>5,148 87</u>
		<u>5,148 87</u>
	By Balance to his credit as	
	Cash, July 1st, 1871,	4,102 87 10
	" Transfer from W. Kier-	
	sted & Co.,	<u>4,106 43</u>
	By Balance to his credit, July 1st, 1871,	<u>\$8,209 30</u>
	<i>E. O. E.</i>	

## EXHIBIT S. 362.

Mr. Brainerd Shaler Cop. acct. to July 1st, 1871.	
By Cash paid into the firm Feb'y 10th, 1865,	\$20,000
" " " Sept. 30, 1865,	30,000
	<u>\$50,000</u>
Add Interest to January 1st, 1866, as per ledger	1,781 65 20
" his share of profit for year 1865,	3,705 23
	<u>\$55,486 88</u>
Deduct as per ledger Dec. 30, 1865,	204 58
	<u>\$55,282 30</u>
Balance to his credit as cash January 1st, 1866,	3,884 08
Add Interest to January 1st, 1867, as per ledger	3,239 09
" his share of profit for year 1866,	
	<u>\$62,395 47</u>
Balance to his credit as cash January 1st, 1867,	

Brought forward,	\$62,395 47
Add Interest to Jan'y 1st, 1868,	4,141 65
“ his share of profit for year 1867,	1,523 88
	<hr/>
Deduct Balance from P. A. as per ledger	\$68,061 00
	7,747 41
	<hr/>
<i>Balance to his credit as cash January 1st, 1868,</i>	\$60,313 56
Add Interest to Jan'y 1st, 1869,	3,889 24
“ his share of profit for year 1868,	1,675 25
	<hr/>
10 Add Balance transferred from his P. acct.	\$65,878 05
	15,807 96
	<hr/>
<i>Balance to his credit as cash January 1, 1869,</i>	\$81,686 01
Add Interest to January 1st, 1870,	4,995 80
	<hr/>
Deduct his share of Loss for year 1869,	\$86,681 81
	1,017 94
	<hr/>
Deduct Balance transferred from his P. acct.	\$85,663 87
	9,187 11
	<hr/>
<i>Balance to his credit as cash January 1st, 1870,</i>	\$76,476 76
Add Balance transferred from his P. acct.	5,766 73
	<hr/>
20 Deduct his share of Loss for year 1870,	\$82,243 39
	2,242 13
	<hr/>
“ amounts credited to his P. acct. as per ledger,	\$80,001 36
	12,053 19
	<hr/>
<i>Balance as cash to his credit January 1st, 1871,</i>	\$67,948 17
Deduct his share of Loss from Jan'y 1st to July 1st, 1871,	1,930 43
	<hr/>
Deduct as per Ledger,	\$66,017 74
	247 86
	<hr/>
	\$65,769 88

Brought forward,	\$65,769 88
Add Interest as per ledger,	2,671 68
<i>Balance as cash to his credit July 1st, 1871,</i>	<u>\$68,441 56</u>

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EXHIBIT S. 524.

New York, January 2d, 1865.

Messrs. Trowbridge & Shaler,

Bought of JOSEPH A. TROWBRIDGE,  
Commission Merchant,

And Dealer in Hides, Leather and Oil,

Terms Cash.

No. 3 Ferry Street. 10

Inspection included 1½ c.

T	43 Sides Sole Leather,	1,443½	39	563 61
	746 " " "	12,336	41	5,068 95
	108 " " "	2,541¼	42	1,068 95
	71 " " "	1,645¼	541	675 62
	35 " " "	587¾	40	235 63
	26 " " "	539¼	37	199 91
	20 " " "	361	26½	95 97
	52 " " "	984¾	26	256 82
	13 Bundles Bellies,	818	26½	216 77 20
	81 Sides Sole Leather,	1,558¼	37	577 77
				<u>\$8,960 00</u>

Paid. Ent. Jan. 9th, 1865.

Endorsed, "18 5, January 2nd. J. A. Trowbridge."

## EXHIBIT S. 525.

No. New York, Jan'y 7th, 1865.

## THE PARK BANK.

Pay to the order of J. A. Trowbridge, five hundred dol-  
lars.

\$500. Trowbridge & Shaler.

Endorsed, "For deposit, J. A. Trowbridge."

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## EXHIBIT S. 526.

No. New York, Jan'y 9th, 1865.

10 THE PARK BANK.

Pay to the order of J. A. Trowbridge, eighty-four hun-  
dred and sixty dollars.

\$8,460. Trowbridge & Shaler.

Endorsed, "For deposit, J. A. Trowbridge."

**Exhibit D. 6 on part of Defendants.**

IN CHANCERY OF NEW JERSEY.

<p><i>Between</i> BRAINARD SHALER, &amp;c.,  <i>Complainants,</i>  <i>And</i>          MARY E. TROWBRIDGE, &amp;c.,  <i>Defendants.</i></p>	}	<i>On Bill, &amp;c.</i>
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ISAAC VAN WAGONER,

Master and Examiner in Chancery, New Jersey.

September 2d, 1875.

10

The Account of Speers Cummings late administrator of Joseph A. Trowbridge, dec'd, late of New Barbadoes in the County of Bergen, as well of and for the estate which hath come to his hands to be administered, as for his payments and disbursements out of the same.

*Dr.* This accountant chargeth himself  
1870.

Feb'y. Amount of Inventory,	\$3,622 42	
Excess of sales of household goods, &c.,	124 94	
Rec'd from the Universal Life Insurance Co., not inventoried,	10,000 00	20
Mortgage of James Ryan, not inventoried,	2,000 00	
	\$15,747 36	

*Cr.* This accountant prays allowance, as follows :

Mar. 14.	By Cash, paid undertaker for funeral expenses, (J. I. Demarest),	\$225 25
Feb'y 24.	" Physician's bill, Dr. H. A. Hopper,	386 00
Mar. 29.	" E. Winton, advertisements of sale,	12 50
Jan'y 28.	" Pd. men, services at sale of goods,	108 00
Mar. 15.	" Paid taxes due at death of decedent on real and personal property, and income tax,	290 00
10 Mar. 31.	" Auctioneer's fees,	45 00
	P'd M. M. Knapp, counsel fee,	250 00
	Bill of goods purchased by Mary E. Trowbridge (widow, not paid for).	753 20
	Paid Coroner for inquest,	7 50
	" Appraisers,	6 00
	" Adv. notice of settlement,	6 00
	Due Surrogate, for adm'n dec. to limit, printer, &c.	29 35
20	Court's, Clerk's and Surrogate's fees on auditing, and stating account, allowance, copy, &c.,	17 82
	also for proceeding, remov'g, ad'r on security, &c.,	8 51
	Commissioners on receiving and paying out \$15,747 36, at bal. due from administrator,	
	Bal. in hands of said Adm'r as cash,	

*Bergen County, ss.:*

Speers Cumming, the above named accountant being  
 30 by me duly sworn according to law, on his oath saith, that  
 the foregoing account is in all things just and true, both as

to the charge and discharge thereof, according to the best of his knowledge and belief.

SPEERS CUMMING, Admr.

Sworn and subscribed this }  
4th day of February, A. }  
D., 1871, before me, }

ISAAC WORTENDYKE,

Surrogate.

*To the Judges of the Orphans' Court of the County of Bergen:* 10

The above account being by me audited and stated, I now report the same to the Court for settlement and allowance.

ISAAC WORTENDYKE,

*Surrogate.*

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BERGEN ORPHANS' COURT.

December Term, 1871.

SPEERS CUMMING,

*Adr. of*

JOSEPH A. TROWBRIDGE, dec'd.

*Final Account.*

The account of the above named Speers Cumming being 20 reported to the Court, as by the order of the Court heretofore made, duly audited and stated by the Surrogate, and it appearing, by proof, that due notice of presenting the same to the Court at this time for settlement and allowance has

been duly given, as required by law, and exceptions being made thereto the Court did thereupon order that time be given for the hearing of said exceptions, and the hearing of the same having been postponed from time to time until this twenty-eighth day of March, eighteen hundred and seventy-two, and the Court having now heard the testimony offered by the parties exceptant and accountant, and having considered of the matters therein excepted to.

It is on this twenty-eighth day of March, in the year afore-  
 10 said by the Court ordered, adjudged and decreed that the first, second, third and fourth exception of the said Abraham Godwin Munn be disallowed by the Court, and that as to the fifth exception the sum of two hundred dollars be allowed to said accountant for his commissions upon the settlement of his final account, and that the costs of this proceedings upon exceptions, amounting to ten dollars, be paid out of the estate. Also a counsel fee of fifty dollars be paid to Charles H. Voorhis, counsel of exceptant, and fifty dollars to Manning M. Knapp, counsel of administrator, to be paid  
 20 out of said estate, and that in all other things the said account be allowed as reported by the Surrogate.

W. S. BANTA,  
 JOHN R. POST.

*State of New Jersey, }  
 County of Bergen, } ss.*

I, Isaac Wortendyke, Surrogate of the County of Bergen aforesaid, do certify the foregoing to be a true copy from the files and records of the Orphans' Court in and for said county, in my office and custody, of the account of  
 30 Speers Cumming, administrator of the estate of Joseph A. Trowbridge, dec'd, as allowed by said Court, on twenty-eighth day of March, A. D. 1872, all as therein stated.

Witness my hand and seal of office this thirteenth day of

[L. s.] August, Anno Domini, one thousand eight hundred and seventy-five.

ISAAC WORTENDYKE,  
Surrogate.

IN CHANCERY OF NEW JERSEY.

<p><i>Between</i> ABRAHAM G. MUNN, Adm'r &amp;c., of JOSEPH A. TROWBRIDGE, dec'd, <i>Complainants,</i> <i>And</i> BRAINERD SHALER, et al, <i>Defendants.</i></p>	}	<p><i>Cross Bill.</i></p> <p><i>Bill for Relief.</i></p>	10
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CHAS. H. VOORHIS, Sol'r.

*To the Honorable Theodore Runyon, Chancellor of the State of New Jersey :*

Humbly complaining, showeth unto your Honor, Abraham G. Munn, Administrator of the goods and chattels, rights and credits which were of Joseph A. Trowbridge, late of the Township of New Barbadoes, in the County of Bergen, and State of New Jersey, deceased, that in the lifetime of 20 said Joseph A. Trowbridge the said Joseph entered into certain articles of agreement in writing with Brainerd Shaler, John Kiersted and Wynkoop Kiersted, all of the State of New York, on or about the second day of January, in the year eighteen hundred and sixty-five, which articles bear

date on said day and year, and the following is as your orator is informed and verily believes a copy thereof, to-wit·

(Here follows copy of agreement.)

And your orator further shows unto your Honor that said business was carried on under said contracts until about the fourteenth day of December in the year eighteen hundred and sixty-nine, when said Joseph A. Trowbridge died and that since his death the same has been continued as your orator is informed and believes to be true by the said sur-  
10 vivors.

Your orator further shows that shortly after the decease of said Joseph A. Trowbridge, one Speers Cumming was appointed administrator of all and singular the goods and chattels, &c., which were of said Joseph A. Trowbridge, deceased, by Isaac Wortendyke, Surrogate of the County of Bergen, and that afterwards by decree of the Orphans' Court of said County said Speers Cumming was removed from his office as such Administrator and the letters of administration therefore granted to him were revoked, and  
20 your orator was afterwards appointed administrator of said Joseph A. Trowbridge, deceased, in the stead of said Speers Cumming, and your orator is still the administrator of said Joseph A. Trowbridge, deceased.

And your orator further shows that said Brainerd Shaler, John Kiersted, and Wynkoop Kiersted, have not nor has any of them either rendered to said Speers Cumming or to your orator any account of the interest, right, or share of said Joseph A. Trowbridge or his personal representative in the business, assets and property of the said firm which came  
30 to their hands at the death of said Joseph A. Trowbridge or which have come to their hands since the decease of said Joseph A. Trowbridge.

And your orator further shows unto your Honor that at the decease of said Joseph A. Trowbridge the said Brainerd Shaler, John Kiersted and Wynkoop Kiersted, took possession of all the books, assets, and property of the said firm of Trowbridge and Shaler, and have held and treated the same as their own exclusive property and have hitherto failed and refused to render to your orator any account whatever thereof.

Your orator further shows unto your Honor that he is informed and believes that there was on hand, at the decease 10 of said Joseph A. Trowbridge a large stock of goods and book accounts and other assets belonging to the said firm of Trowbridge and Shaler, and that very large profits have been realized upon said stock by said survivors whereof they have not rendered any account whatever to the personal representative of said Joseph A. Trowbridge, deceased,

And that your orator as administrator of said Joseph A. Trowbridge, deceased, is entitled to an account thereof, and is entitled to have and receive from the said Brainerd Sha-20 ler, John Kiersted, and Wynkoop Kiersted the share of the said Joseph A. Trowbridge, deceased.

And your orator further showeth unto your Honor that since the decease of said Joseph A. Trowbridge and since your orator was appointed administrator of the said Joseph, your orator hath repeatedly applied to the said Brainerd Shaler, John Kiersted and Wynkoop Kiersted, to come to an accounting and final settlement with respect to the co-partnership accounts of said firm and no settlement hath ever been made of said co-partnership accounts between 30 your orator and the said defendants. And your orator well hoped that the said detendants would have complied with

such, your orators reasonable requests as in justice and equity they ought to have done.

But now, so it is, may it please your Honor, that the said Brainerd Shaler, Wynkoop Kiersted and John Kiersted combining and confederating with divers, other persons at present unknown to your orator whose names when discovered your orator prays he 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 so to do.

And your orator further charges that upon a true and just settlement of said accounts it would appear that a considerable balance is due from the said defendants to your orator as the personal representative of said Joseph A. Trowbridge, deceased, in respect to the said co-partnership, while said defendants give out and pretend that said Trowbridge's indebtedness to said firm is greater than any possible interest that he had or could have in the liquidation of  
20 said firm or in its assets after liquidation—and that therefore no account need be rendered.

All which actings, doings, pretences and refusals are contrary to equity and good conscience and tend to the manifest wrong and injury of your orator, in the premises. In consideration whereof and for as much as your orator 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 Brainerd Shaler, Wynkoop Kiersted and John Kiersted, and their  
30 confederates when discovered may without oath 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 afore-

said and that as fully and particularly as if the same were here repeated and they and every of them distinctly interrogated thereto paragraph by paragraph and that an account may be taken of all and every the said late co-partnership dealings and transactions and of the interest of said Joseph A. Trowbridge, deceased, or his personal representative in the liquidation and that the said defendants may be directed to pay to your orator, what, if anything shall upon such account appear to be due from them to your orator as administrator as aforesaid. And that your 10 orator may have such further or relief in the premises as the nature of the circumstance of this case may require and to your Honor shall seem meet.

May it please your Honor to grant unto your orator the State's most gracious writ of subpoena to be directed to the said Brainerd Shaler, Wynkoop Kiersted, and John Kiersted, thereby commanding them at a certain day and under a certain penalty therein to be limited personally to be and appear before your Honor in this Honorable Court and then and there full, true, direct and perfect answer make to all 20 and singular the premises and further to stand to perform and abide such further order or direction and decree therein as to your Honor shall seem meet.

And your orator shall ever pray, &c.

CHAS. H. VOORHIS,

*Solicitor for and of Counsel with Complainant.*

IN CHANCERY OF NEW JERSEY

---

*Between* ABRAHAM G. MUNN,  
Administrator of Joseph A. Trow-  
bridge, deceased,

*Complainant,*

*And*

BRAINARD SHALER,  
JOHN KIERSTED, and  
WYNKOOP KIERSTED,

*Defendants.*

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*On Cross Bill.*  
*Answer.*

10

The joint and several answer of Brainard Shaler, John Kiersted and Wynkoop Kiersted, defendants, to the cross-bill of complaint of the said complainant, Alexander G. Munn, administrator of Joseph A. Trowbridge, deceased.

These defendants, now and at all times hereafter, saving and reserving to themselves all manner of benefit and advantage of exception to the errors and insufficiencies in said cross-bill contained, for answer thereto, or to so much and such parts thereof as these defendants are advised is necessary for them to make answer unto they answer and say, that they admit that in the life-time of the said Joseph A. Trowbridge, the said Joseph entered into certain articles of agreement in writing with these defendants on or about the second day of January, eighteen hundred and sixty-five, which articles bear date on said day and year, and that the

said articles of co-partnership are correctly set out in said cross-bill.

And great orators admit that said business was carried on under said contracts until about the fourteenth day of September, in the year eighteen hundred and sixty-nine, when said Joseph A. Trowbridge died. But these defendants deny that since the death of the said Joseph A. Trowbridge the said business has been continued under the said agreement by these defendants as survivors of the said Joseph A. Trowbridge, except for the purpose of winding up and 10 closing out the business of the said co-partnership, as hereinafter set forth.

And these defendants admit that shortly after the death of the said Joseph A. Trowbridge, one Speers Cumming was appointed administrator of all and singular the goods and chattels, &c., which were of said Joseph A. Trowbridge, deceased, by Isaac Wortendyke, Surrogate of the County of Bergen, and that afterwards by decree of the Orphans' Court of said County, said Speers Cumming was removed from his office as such administrator and the letters of ad- 20 ministration theretofore granted to him were revoked, and the said complainant afterwards appointed administrator of said Joseph A. Trowbridge, deceased, in the stead of said Speers Cumming, and that the said complainant is still such administrator.

And these defendants deny that they have not rendered to said Speers Cummings or to the said complainant any account of the interest, right or share of the said Joseph A. Trowbridge in the business assets and property of the said firm which came to their hands at the death of said Joseph 30 A. Trowbridge, or which have come to their hands since his death.—But on the contrary thereof, these defendants say that some time in the month of May, A. D. 1870, and while

the said Speers Cumming was administrator of the said Joseph A. Trowbridge, these defendants made out and presented to the said Speers Cumming a just and true account of the interest of the said Joseph A. Trowbridge in the affairs of the said co-partnership at the time of his decease, under the oath of the said defendant Brainard Shaler, which said account was never objected to by the said Speers Cumming while he was administrator as aforesaid, nor by the said complainant since he was appointed administrator to  
10 succeed the said Speers Cumming, a copy of which said account is annexed to the original bill of complaint in this cause, and to which for certainty and particularity these defendants refer.

And these defendants further answering deny that at the decease of said Joseph A. Trowbridge these defendants took possession of all the books, assets and property of the said firm of Trowbridge and Shaler, and have held and treated the same as their own exclusive property, and they  
20 deny that they have hitherto refused to render to the said complainant any account whatever thereof; but on the contrary thereof they say that immediately after the appointment of the said Speers Cumming as administrator of the said Joseph A. Trowbridge, the said Speers Cumming expressed a desire to investigate the books and accounts of the said firm as such administrator, and this defendant Brainard Shaler, who had with the said Trowbridge been the active partner and business-man in the said co-partnership, and in whose possession the affairs and property of the  
30 said partnership remained after the decease of said Trowbridge, gave to the said Speers Cumming every opportunity be desired to investigate and look into the affairs, property and accounts of said firm, and that said Cumming was present at the place of business of said firm in the City of New York a number of times, and never made any complaint or intimated that full and free access to said proper-

ty, books and accounts was refused him. And these defendants say that so far from refusing to account with the administrator of the said Joseph A. Trowbridge, the fact is that ever since the death of the said Trowbridge these defendants have been earnestly endeavoring to get an account and settlement of the said co-partnership affairs with the said Speers Cumming and the said complainant; and for that purpose among other things, they filed their original bill of complaint in this court on the thirtieth of June, A. D. eighteen hundred and seventy, against Mary Eliza<sup>10</sup> Trowbridge (the widow of the said Joseph A. Trowbridge,) and the said Speers Cumming and Munn Trowbridge, the infant son of the said Joseph A. Trowbridge, wherein and in the several schedules thereto these defendants set forth and stated the interest of the said Joseph A. Trowbridge in the said firm at the time of his death; after the filing of which the said Speers Cumming was removed from the said administratorship as aforesaid and the said complainant Alexander G. Munn was appointed Administrator in his stead, and by an amendment to the said original bill of complaint<sup>20</sup> of these defendants, the said Alexander G. Munn, Administrator, was made a party defendant to said suit and an amended bill of complaint filed by these defendants in the month of June last.

And these defendants say that the said Alexander G. Munn, Administrator was made a party to said bill of complaint by the request of his counsel Charles H. Voorhis, Esquire, in order to enable the said Administrator to file his said cross-bill against these defendants; but that up to that time the said Alexander G. Munn had never, either<sup>30</sup> directly or indirectly so far as these defendants are concerned, made the slightest attempt to ascertain the state of the affairs of the said co-partnership, and had never applied to these defendants for any account, or information whatever; and although these defendants, ever since the death

of the said Joseph A. Trowbridge have been very anxious to have the affairs of the said firm adjusted and settled, yet that they have hitherto been unable to secure the attention of the said complainant to the matter in the slightest degree, and these defendants believe and charge that the said complainant has purposely refrained from taking any steps to ascertain and settle the affairs and interests of the said Joseph A. Trowbridge in the said co-partnership, in order to give the benefit of the delay to the said Mary  
 10 E. Trowbridge, who is the sister of the said complainant, and who is in possession of a large amount of property which these defendants are seeking by their said original suit to recover from the said Mary Eliza Trowbridge, the same having been acquired by the said Joseph A. Trowbridge, and given or vested in his said wife Mary Eliza Trowbridge, fraudulently, and with the funds of the said co-partnership; that the said complainant, as these defendants are informed and believe lives in the State of Kentucky, and has lived there for more than a year last past, and is beyond the  
 20 reach of these defendants for the purpose of conference, and has never signified any desire or willingness to these defendants to investigate the affairs of the said co-partnership, or settle the same.

And these defendants further answering say that the said Joseph A. Trowbridge never paid into the said co-partnership any money or capital whatever, and only contributed thereto his skill and labor, and that during his connection with said firm, in his lifetime he had the whole and exclusive charge, and keeping of the books of account, bank  
 30 counts, and cash, of said firm, and each year of his connection with said firm, the said Joseph A. Trowbridge over-drew his account, and used more of the funds of said firm than his share of the profits, as appears by the books kept by himself, and as was admitted to these defendants, by the said Joseph A. Trowbridge, in his lifetime; and that be-

sides the said sums so shown by the accounts of said firm made up by said Trowbridge to have been over-drawn; the said Trowbridge by checks on the different depositories of the said firm, drew out of the said firm's funds a very large amount of money which was used for the private individual benefit of said Trowbridge, ail of which said drafts were secret and unknown to these defendants, and unauthorized by them, which said secret and unauthorized drafts by said Trowbridge at the time of his death amounted to the sum of one hundred and three thousand one hundred and fifty- 10 five dollars and ninety-seven cents, while the amount admitted by said Trowbridge, and appearing openly in the accounts made up by him amounted to the sum of fifteen thousand six hundred and twelve dollars and eighty-seven cents, as due from said Trowbridge to the said firm. And these defendants answering, say that as nearly as these defendants can ascertain, the whole indebtedness of the said estate of Joseph A. Trowbridge, to these defendants, as surviving partners in said firm, is one hundred and eighteen thousand, seven hundred and sixty-eight dollars and eighty- 20 four cents, besides the interest thereon, as set forth in the original bill of complaint of these defendants, and the schedule thereto, and in the evidence in this cause.

But these defendants believe that large amounts of money were fraudulently and secretly drawn out of the funds of said firm, by said Trowbridge, over and above the sums above stated, of which no evidence by checks, vouchers, or otherwise can be found among the papers of said firm.

And these defendants further answering say, that they 30 have produced in evidence in their original cause; the checks drawn by said Trowbridge against the firm for his own purposes, and fraudulently and secretly, and without the knowledge of these defendants, as hereinbefore stated,

and the ledger balances made up by said Trowbridge, wherein he charges himself with various amounts overdrawn by him as aforesaid, which these defendants pray may be taken as part of this, their answer to the said cross-bill.

And these defendants submit to this Honorable Court that they are not bound to account to the said complainant for any part of the profits of said concern which accrued from the said business after the death of said Trowbridge, for the reason that the sole right of the said Trowbridge to any  
10 participation in the profits of the said concern depended upon his furnishing his skill and labor in the said business, and that said Trowbridge at the time of his death had no money, stock or capital of any sort invested in said business, and never had had; and at that time he had no credit on account of profits standing to his account undrawn—but on the contrary, said Trowbridge was then the debtor of  
20 said firm to the amount of one hundred and eighteen thousand seven hundred and sixty-eight dollars and eighty-four cents, as nearly as these deponents can ascertain, and to a much larger sum as these defendants believe, but are unable to discover from any books or papers of the said firm, for the reasons hereinbefore stated.

And these defendants in fact say that the business of the said firm after the death of said Joseph A. Trowbridge was carried on under the charge of the defendant Brainard Shaler for the purpose of liquidation and of winding up and closing out the business of said concern, until the first day of July, A. D. eighteen hundred and seventy-one, when the said business was finally closed out, and the amount of loss  
30 in said concern, including the said sum so fraudulently overdrawn as aforesaid by said Trowbridge, charged to each of these defendants respectively, in proportion to his capital interest in said co-partnership, and the assets of the said firm were divided among these defendants in the same pro-

portion. And these defendants further answering say, that from the time of the death of the said Joseph A. Trowbridge up to the time the said business was finally closed out as aforesaid the profits of the said business did not amount to sufficient to pay the interest for said time on the capital accounts of the co-partners in said firm according to the terms of the said agreement of co-partnership.

And these defendants say that the schedule hereto annexed and marked "Schedule A," shows the ledger balance of the said co-partnership as made up and entered on the 10 books of said firm on the first of January, A. D. 1871.—And the paper hereto annexed marked "Schedule B," shows the ledger balance of said co-partnership as made up and entered on the books of said firm on July first, A. D. 1871, when the said business was finally closed out as aforesaid.

And these defendants say that the schedule hereto annexed marked "Schedule C," is a copy of the profit and loss account of said firm made up and entered on their books on the first of July, A. D. 1871; and also shows the amount of said loss charged to said defendants respectively, at that 20 time, which said several schedules these defendants pray may be taken as part of this their answer.

And these defendants further answering say that the schedule hereto annexed marked "Schedule D," contains a copy of the yearly balances of said firm for each year up to the first day of January, A. D. 1870, all of which, with the exception of the one for the last named year, were made up by the said Joseph A. Trowbridge, which last said schedule these defendants pray may also be taken as part of their answer to the said cross-bill.

30

And these defendants say that the item of "Cash \$104,-538 06," in said yearly balance for January first, A. D. 1870,

was made up as shown by the books as kept by the said Joseph A. Trowbridge, but that there was no such amount of cash on hand in said firm at that time, and said item was made up before these defendants had learned the full extent of the aforesaid over-drafts of said Trowbridge, and they further say that the amount of said deficit was not charged to profit and loss until July first, A. D., 1871, as heretofore shown, when the said accounts were finally closed up as between these defendants.

- 10 And these defendants further answering say, that the whole assets of said firm remaining on the said first day of July, A. D. 1871, when said concern was closed out, including the capital of said concern, amounted to the sum of ninety thousand, four hundred and seventy-seven dollars and seventy-two cents, that said last mentioned sum was the amount divided among these defendants at that time, as hereinbefore stated, and included all the assets of the firm then known, or in the possession or control of these defendants, and, as these deponants believe, included all  
 20 the assets of said firm of every description, with the exception of a claim of said firm against one Alden, (which has since been settled,) and the claim of these defendants, as surviving partners, against the estate of the said Joseph A. Trowbridge, deceased.

And these defendants further say, that since the said concern was closed out as aforesaid, they have received in settlement of the said claim against said Alden the sum of nineteen thousand, five hundred dollars, which is to be deducted from the amount of loss shown in said "Schedule  
 30 C," and that said sum of nineteen thousand five hundred dollars is all that has been received by these defendants on account of said co partnership, since the said closing out of said concern, and all that these defendants expect, as surviving partners as aforesaid, to receive on said account, un-

less it be from the said Mary Eliza Trowbridge, or from the said complainant, by this suit, and the aforesaid suit of these defendants against them.

And this defendant, Brainerd Shaler, further says, that he has always been ready and willing to submit the books and accounts of said firm, to the inspection of the Administrator of said Trowbridge; and after the death of said Trowbridge was desirous of liquidating said business in connection with such administrator, but that neither the said Speers Cumming, or the said complainant ever offered 10 or expressed any desire or willingness to assist in said liquidation, but refrained wholly therefrom, and left the whole burden of closing out and liquidating said business to the said defendant, Brainerd Shaler, who was the surviving general partner of said co-partnership.

And these defendants submit that under the aforesaid agreement of co-partnership, the said Joseph A. Trowbridge never had any interest in said firm, except as regards the profits of the same for which these defendants are bound or ought to account to him, or to his personal representative, and that, so far as regards the interest of said Trowbridge or his personal representative in any profits of said firm, it is sufficiently and fully shown above in this answer. 20

And these defendants deny all unlawful confederation and confederacy in said bill charged, without that, that any other matter or thing, material for these defendants to make answer unto, 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. 30

All which matters and things these defendants are ready to aver, maintain and prove, as this honorable court shall

direct, and they humbly pray that they may be hence dismissed with their lawful costs and charges in this behalf sustained.

TUTTLE & GRIGGS,  
Solicitors, and of Counsel with Defendants.

### "Schedule A."

YEARLY BALANCE, JANUARY 1st, 1871.

Cash .....	\$95,485 86	Debts payable.....	\$1,414 33
W. Kiersted & Co., con-		B. Shaler, capital.....	67,948 17
10 tract.....	31,971 95	J. Kiersted, " .....	37,500 00
B. Shaler.....	12,665 19	W. Kiersted, " .....	37,500 00
Debts receivable.....	17,552 09	W. Kiersted & Co.....	8,448 19
J. A. Trowbridge.....	18,948 25	Jno. Kiersted.....	12,613 00
Stock acct.....	1,350 43	W. Kiersted.....	22,481 12
Unclosed contracts.....	5,784 33	Bills payable.....	12,000 00
B. Shaler new acct.....	63,293 08	Sales, Palenville.....	4,272 77
		Sales, Mongaup.....	34,758 36
		Van Wagenen, Tuttle &	
		Co .....	8,115 24
20	\$247,051 18		\$247,051 18

### "Schedule B."

BALANCES, JULY 1st, 1871.

Cash.....	\$90,477 72	B. Shaler.....	\$15,381 94
		Jno. Kiersted.....	34,285 09
		W. Kiersted.....	34,499 04
		Van Wagenen, Tuttle &	
		Co.....	6,311 65
	\$90,477 72		\$90,477 72

### "Schedule C."

Statement of results of Trowbridge & Shaler's business for six months, between January 1, 1871, and July 1, 1871.

#### PROFITS.

Gross Commissions on Leather sold for their account.	\$2,455 61
Less Commission, &c., Van Wagenen, Tuttle & Co.....	\$950 00
"    "    earned in 1870, unclosed contracts..	264 11
	1,214 11
Profit on Leather "other than commission,".....	1,241 50
	143 41
	\$1,384 91 10

#### LOSSES.

Expense acct.....	\$839 29
Interest acct.....	5,938 19
Bad Debts.....	398 72
Deficit in cash acct.....	101,348 70
"    "    J. A. Trowbridge acct. with interest.....	19,611 44
	128,136 34
Less profit as above.....	1,384 91
Total loss to be borne by surviving partner.....	\$126,751 43
One-half loss charged to acct. B. Shaler.....	\$63,375 72 20
One-quarter "    "    Jno. Kiersted.....	31,687 86
"    "    "    W. Kiersted.....	31,687 85
	\$126,751 43

### "Schedule D."

YEARLY BALANCE, JANUARY 1st, 1866.

Cash.....	\$20,461 88	B. Shaler, Cap. Account,	\$55,282 30
Debts Receivable.....	10,040 50	J. Kiersted, Cap. Acct.,	37,500 00
W. Kiersted & Co., con-			
tract.....	99,756 89	W. Kiersted, Cap. Acct.,	37,500 00
B. Shaler, contract.....	18,307 86	W. Kiersted & Co.....	13,062 58 30
J. A. Trowbridge.....	1,000 02	John Kiersted.....	4,456 04
Mead, North & Co.....	17,690 85	Wynkoop Kiersted.....	4,456 04
Sales, J. H. Christy & Co.	27 17	James Farrell.....	162 31
Stock Account.....	20,219 51	Sales, Mongaup.....	14,325 28
Unclosed Contracts.....	5,218 89	Z. Wheeler.....	58 02
		Bills Payable.....	11,000 00
	\$177,802 57		\$177,802 57



## YEARLY BALANCE, JANUARY 1st, 1869.

Cash.....	\$14,802 81	B. Shaler, Cap. Acct.....	\$71,368 55
Sole Leather.....	50,931 84	J. Kiersted " .....	37,500 00
Hides .....	9,967 77	W. Kiersted " .....	37,500 00
Debts Receivable.....	49,550 79	W. Kiersted & Co.....	23,238 32
W. Kiersted & Co., Contract .....	98,829 81	John Kiersted.....	10,578 30
B. Shaler, Contract.....	9,356 77	Wynkoop Kiersted.....	16,879 19
J. A. Trowbridge.....	7,505 64	James Farrell.....	951 66
J. B. Johnson, Joint Account .....	1,303 11	Bills Payable.....	15,000 00
Mead, North & Co., Contract.....	3,252 46	Sales, Palenville.....	2,022 10
Unclosed Contracts.....	7,686 45	Sales, Mongaup.....	33,764 07
		Mead, North & Co.....	4,385 26
	<u>\$253,187 45</u>		<u>\$253,187 45</u>

In this Balance of the affairs of 1868, there appears a Credit to Interest Account of \$4,739 61-100, which we find no warrant for.

## YEARLY BALANCE, JANUARY 1st, 1870.

Cash .....	\$104,538 06	Debts Payable.....	\$7,382 15 20
W. Kiersted & Co., Contract .....	82,608 44	B. Shaler, Cap. Acct....	62,181 44
B. Shaler, Contract.....	27,126 94	J. Kiersted " .....	37,500 00
Debts Receivable.....	22,803 42	W. Kiersted " .....	37,500 00
J. A. Trowbridge.....	15,612 87	W. Kiersted & Co.....	26,720 92
Mead, North & Co.....	2,966 51	John Kiersted.....	10,397 92
Stock Account.....	3,758 10	Wynkoop Kiersted.....	19,650 39
Mead, North & Co., Contract.....	3,826 80	James Farrell.....	406 45
Bills Receivable.....	102 20	Bills Payable.....	32,034 12 30
Unclosed Contract.....	8,979 34	Sales, Palenville .....	20,931 91
		" Mead, North & Co	1,657 28
		" Mongaup .....	12,576 93
		" Walton ac. T. & S.	3,382 99
	<u>\$272,322 50</u>		<u>\$272,322 50</u>

**Exhibit B.**

## LEDGER ACCOUNT, J. A. TROWBRIDGE.

1865.	Amount Charged.....	\$4,705 25
	Amount Credit.....	3,705 23
		<hr/>
January 1st, 1866.	Dr. Amount carried forward.....	\$1,000 02
	Amount charged.....	3,664 14
		<hr/>
	Amount credit.....	\$4,664 16
		3,229 09
January 1st, 1867.	Dr. Amount carried forward.....	\$1,435 07
	Amount charged.....	4,235 26
		<hr/>
10	Amount credit.....	\$5,670 33
	Amount credit.....	1,523 88
January 1st, 1868.	Dr. Amount carried forward.....	\$4,146 45
	Amount charged.....	5,034 44
		<hr/>
	Amount credit.....	\$9,180 89
		1,675 25
January 1st, 1869.	Dr. Amount carried forward.....	\$7,505 64
	Amount Charged.....	7,089 30
		<hr/>
		\$14,594 94
	Loss charged.....	1,017 93
20	Dr. Amount carried forward.....	\$15,612 87

## CHECKS NOT CHARGED.

1866, December 31st.....	\$34,150 00
1867, " 31st.....	9,339 30
1868, " 31st.....	40,191 80
1869, " 31st.....	19,474 87
	<hr/>
	\$103,155 97

IN CHANCERY OF NEW JERSEY.

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*Between* ABRAHAM G. MUNN,

Adm'r, &c.,

*Complainant.*

*And*

BRAINERD SHALER, et als.

*Defendants.*

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*On Cross Bill.*

TUTTLE & GRIGGS, Sol'rs of Deft's.

ANSWER.

Amendments to answer of Brainerd Shaler and others, de-10  
fendants.

And these defendants further answering say, that immediately after the death of the said Joseph A. Trowbridge, these defendants found that all the cash funds of the said firm had been used up and expended by the said Trowbridge, and that there were large debts of the firm then shortly becoming due, and that the said firm had no funds with which to meet or pay the same, and in order to meet and pay said debts, this defendant, Brainerd Shaler, gave his individual promissory notes, endorsed by the said 20 defendants, John Kiersted and Wynkoop Kiersted, to the amount of thirty-three thousand dollars, and procured the same to be discounted, a part thereof at the First National Bank of Saugerties, and the residue thereof at the National Union Bank of Monticello, in the State of New York, the

proceeds of which said discounted notes were used and advanced by these defendants, to pay indebtedness of the said firm of Trowbridge & Shaler, and said notes were in part paid, and in part renewed, from time to time by these defendants in their private and individual capacity; and never in any part out of the funds or assets of Trowbridge & Shaler; and said sum of thirty-three thousand dollars with interest, is justly due to these defendants individually, from said firm of Trowbridge & Shaler. And these defendants say further, that no part of said sums borrowed as last aforesaid was taken account of in making up the statement of said co-partnership on July first, A. D. 1871, for the reason that the statement in Schedule "B," was made up for the special purpose of ascertaining what assests of said firm were then available and could be turned over by these defendants into the stock of a new co-partnership, which was then formed between these defendants and one Daniel Adams, by the name of Adams & Shaler, and said statement did not take into account or show on its face the liability of said firm of Trowbridge & Shaler, to these defendants individually, for said sum of thirty-three thousand dollars advanced by them to pay the debts of said firm as aforesaid.

And these defendants further answering say that out of said sum of ninety thousand four hundred and seventy-seven dollars and seventy-two cents, which were the assets of said firm on July first, A. D. 1871, should be deducted the sum of six thousand three hundred and eleven dollars and sixty-five cents, due from said firm to Van Wagenen, Tuttle & Co., as shown in "Schedule B" and also the sum of sixteen thousand five hundred dollars due to this defendant, Brainard Shaler, and the sum of eight thousand two hundred and fifty dollars due to this defendant John Kiersted, and the like sum of eight thousand two hundred and fifty dollars due to this defendant Wynkoop Kiersted, making in all due to these defendants the sum of thirty-three thousand dollars,

for the money raised, advanced and paid by them respectively in the manner above stated to discharge obligations of said firm of Trowbridge & Shaler. And the whole net assets of said firm on the first of July, A. D. 1871, amounted to the sum of fifty-one thousand one hundred and sixty-six dollars and seven cents, over and above its liabilities, with the exception of the claims of said firm against said Alder, and against the estate of said Joseph A. Trowbridge, then undetermined, which should be added; and that said sum of ninety thousand four hundred and seventy-seven dollars and seventy-two cents represented simply the assets of said firm of Trowbridge & Shaler which these defendants transferred to said firm of Adams & Shaler without taking into account the said indebtedness of said firm to these defendants individually.

THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

PHYSICS 309

LECTURE 1

MECHANICS

LECTURE 2

MECHANICS

LECTURE 3

MECHANICS

LECTURE 4

MECHANICS

## *Appendix to Defendant's Brief.*

### I.

It appears by the testimony that there is now in the hands of the survivors, Shaler and the two Kiersteds, \$36,659<sup>24</sup>, which should be credited to Trowbridge as follows :

Total assets divided after Trowbridge's death among the three survivors was . . .	\$90,477 72
Book 2, p. 216.	
To which must be added amount received by them from Alden . . . . .	19,500
Total . . . . .	\$109,977 72

Of this Trowbridge's estate was entitled to one-third, (see articles of co-partnership) or \$36,659<sup>24</sup>.  
Book 1, p. 92.

This being so, I contend that this sum should be applied to repay any moneys used by Trowbridge, to buy life insurance so far as this innocent widow is connected therewith, and that the Court will apply this money to that end before allowing it to be applied on any general indebtedness, and that so long as it appears that there was at the time of Trowbridge's death and at all times had been enough moneys in the firm belonging to Trowbridge to cover the amount used by him to buy the life insurance, which was taken in the name of this widow, the Court will refuse to decree that any trust relation arose.

## II.

That it appears from the case

1. That Trowbridge was a partner, and therefore entitled to draw from the firms moneys.
2. That on an account based on the figures as given by the complainants' own showing in this cause, there is, by taking the lands mentioned in the bill at their cost, the moneys in the hands of Trowbridge's executors, and that in the hands of the surviving partners to which Trowbridge is entitled, more than enough to liquidate all of Trowbridge's fraudulent indebtedness to the survivors, and enough to wipe out all his indebtedness of every kind except about \$5,797.

This being so, I contend that there is no equity which requires that the Court should lay its hands on the moneys received by this widow, but that on the contrary the equity of the case demands that the most these complainants can receive as against her, an innocent party, is this balance :

## CALCULATION.

Total indebtedness .....	\$118,000 00
Deduct 1-3 owing to himself, (Trowbridge,) .....	39,334 00
	<hr/>
	\$78,666 00
Deduct value of the lands .....	20,498 00
	<hr/>
Net indebtedness to firm .....	\$ 8,168 00
Money in hands of Speers Cummings, due Trowbridge estate .....	\$13,622 00
Bond and mortgage outstanding .....	2,090 00
	<hr/>
In all .....	\$15,712 00
Book 2, p. 97.	
Deduct this from indebtedness .....	15,712 00
	<hr/>
	\$42,456 00
Deduct amount due him by the survivors .....	36,659 00
	<hr/>
Total indebtedness to the survivors .....	\$5,797 00

But the fraudulent indebtedness was not \$118,000, but only \$103,000, so that the assets above detailed more than balance it.

Thus fraudulent indebtedness as alleged ..	\$103,000 00	
1-3 of total due by Trowbridge		
to himself .....	\$39,334 00	
Value (cost) of lands .....	20,498 00	
Moneys in Cummings' hands ..	13,622 00	
Bond and Mortgage .....	2,090 00	
Amount due Trowbridge by survivors .....	36,659 00	
Total .....		112,203 00
Surplus .....	\$9,203 00	

The value of the lands and Ryan Mortgage will be found as follows :

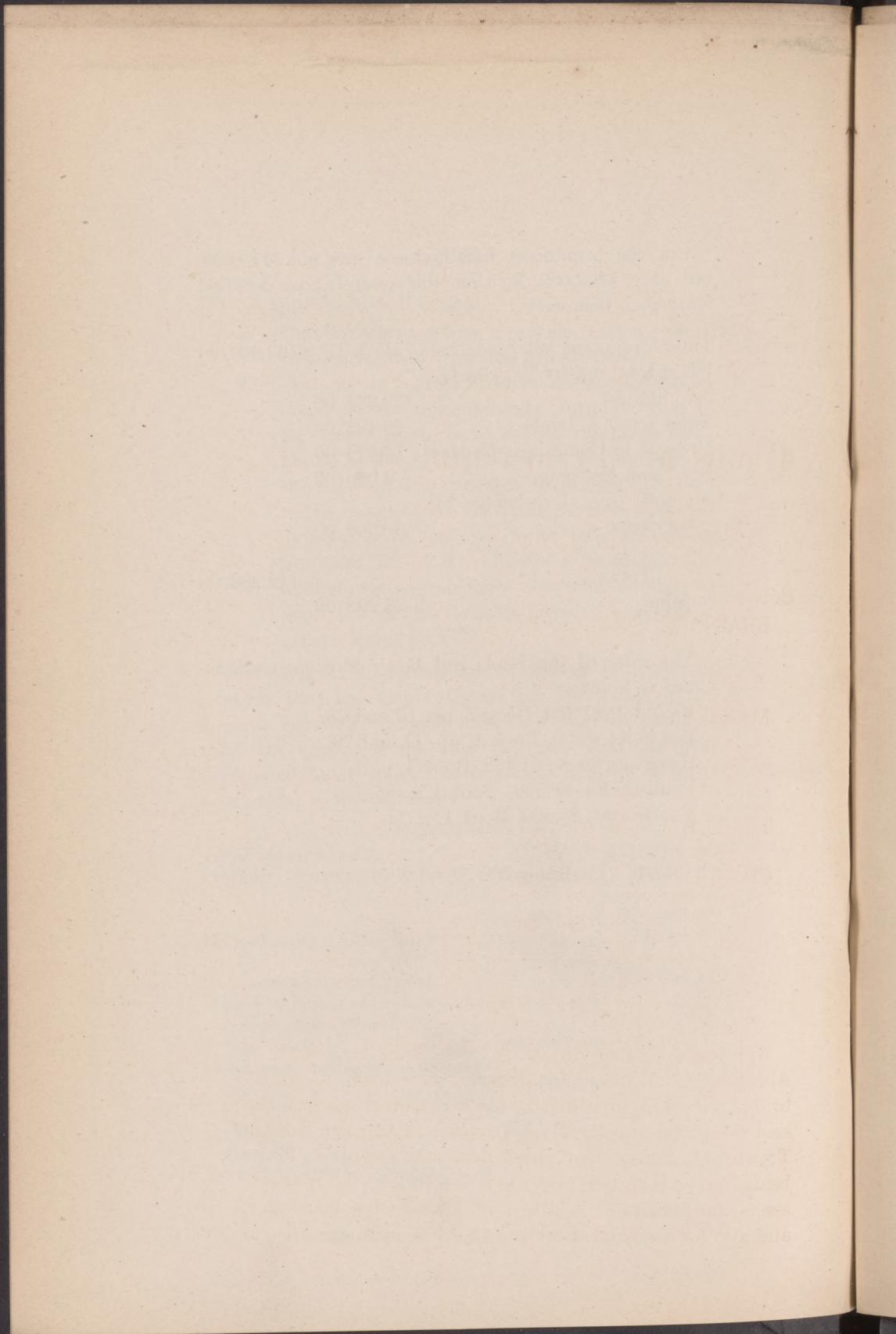
Field lot, \$1,200, Book 1, pp. 13 and 78.

Banta lot, \$800, Book 1, pp. 11 and 79.

Ryan mortgage, \$1,498, Book 1, p. 82.

Paulison lot, \$8,500, Book 1, p. 85.

Voorhis lot, \$8,500, Book 1, p. 11.



NEW JERSEY

Court of Errors and Appeals.

IN CHANCERY OF NEW JERSEY.

Between

BRAINARD SHALER ET ALS.,  
Compl'ts,

and

MARY E. TROWBRIDGE ET ALS.,  
Defd'ts.

} *On Bill, &c.*

TUTTLE & GRIGGS, for Complainants.

CHARLES H. VOORHIS, for Defendants.

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[Filed May 26, 1873.]

Application being made to the Court in behalf of Abraham G. Munn, administrator of Joseph A. Trowbridge, deceased, for leave to file a cross-bill against the said complainants, surviving partners of the late firm of Trowbridge & Shaler, of which firm said Joseph A. Trowbridge was a member, praying an account of the moneys, assets and affairs of said firm of Trowbridge & Shaler, and also for an order directing that the said administra-

tor be made a party to the original bill, by Charles H. Voorhis, of counsel with defendants, in presence of John W. Griggs, of counsel with the complainants.

It is on this twenty-sixth day of May, A. D. eighteen hundred and seventy-three, on motion of Charles H. Voorhis, of counsel with Abraham G. Munn, administrator of Joseph A. Trowbridge, deceased, ordered by the Court that the complainants do amend their bill by making the said administrator a party thereto, and that said administrator do have leave to file a cross-bill in said cause, praying an account of the moneys, assets and  
 10 affairs of the late firm of Trowbridge & Shaler, and that the hearing, both in the original cause and upon the cross-bill, be brought on at this term of the Court.

THEODORE RUNYON, C.

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*Leave to Amend.*

20

[Filed May 5, 1873.]

It appearing to the Court that the defendant, Speers Cummings, administrator of Joseph A. Trowbridge, deceased, has been, since the filing of the complainants' bill in this cause, removed from the said office of administrator aforesaid, it is ordered that the complainants have leave to amend their bill of complaint by striking out all matters therein contained having a special relation  
 30 to said Speers Cummings as such administrator, and all prayers for special relief against him, without prejudice to the interests of the complainants against the others, defendants, and without costs.

THEODORE RUNYON, C.

May 5th, 1873.

*Amendment.*

An amendment was filed by the complainants June 3, 1873, which differs from the bill as printed only in this—on page 15 of the printed bill, after the word “do,” on the second line, the following words are inserted:

“And your orators further show that after the filing of their original bill in this case, and on the twentieth day of August, in the year eighteen hundred and seventy, the letters of administration granted to the said Speers Cummings, by the Orphans’ Court of the County of Ber-10 gen, were revoked, and the said Speers Cummings removed from the said office of administrator by said Court, and one Abraham G. Munn was appointed by said Court administrator of the estate of the said Joseph A. Trowbridge, deceased, and that the said Abraham G. Munn took upon himself the burthen of the administration of said estate, and still continues to hold said office and act as such administrator.”

Also, on page 16 of printed bill, line 16, after the name Mary Eliza Trowbridge, the name “Abraham G. Munn” 20 is inserted, and on page 25 of printed bill, line 30, after the name “Mary Eliza Trowbridge,” the name of “Abraham G. Munn” is again inserted.

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*Opinion.*

Argued before Amzi Dodd, sitting as Master.

Tuttle & Griggs, for complainants; C. H. Voorhis, of defendants.

THE MASTER:

This is a suit by three surviving partners against the widow, the heir at law, and the administrator of the de-30

ceased partner. The disputed question discussed at the agreement relates exclusively to the widow, and is the question whether certain real estate and certain policies of life insurance to which she held the legal title at her husband's death should be decreed to be in equity the property of the firm. From the pleadings and proofs I find the facts of the case to be these: On the second of January, 1865, the four partners composing the firm, to wit—Joseph A. Trowbridge, of Hackensack, in this State, 10 Brainard Shaler and John Kiersted, of Saugerties, and Wynkoop Kiersted, New York, entered into articles to form a limited partnership in the hide and leather business, to be carried on in the city of New York; Trowbridge & Shaler, whose names were to be the style of the firm, to be general partners, and the two Kiersteds special ones; Trowbridge to put in no capital except his skill and knowledge of the business, Shaler to put in the sum of \$70,000, in cash, and the two Kiersteds the sum of \$37,500 each; Trowbridge and Shaler to give the 20 skill, time and labor, and to keep true books of account, which were to be settled on the first of January in each year, when a balance sheet was to be made out and furnished to the special partners; a division of the profits to be made at those dates, one-third to Trowbridge, one-third to Shaler, and to the remaining partners one-sixth each; the two general partners to draw from time to time moneys necessary for their personal expenses, not exceeding \$5,000 each per annum; the co-partnership to commence January 2, 1865, and to end January 1, 1868. 30 The cash capital called for by the articles was contributed, and the business carried on for three years, when the partnership period was agreed to be extended to January 1, 1871. It was terminated by Trowbridge's death, December 14, 1869. During its entire continuance Trowbridge had charge and control of the books and the financial part of the business. The yearly balance sheets, beginning January 1, 1866, and ending January 1, 1869, made up and furnished by him to the firm, and which were found after his death to have been fraudulent and 40 false, were made up from the books as kept or directed

to be kept by him. He alone drew the firm checks, and was the exclusive manager of its money affairs. Shaler spent the first year of his partnership at his tannery, in Ulster county, and was afterwards engaged in the store in New York, but he made little if any examination of the books and accounts than was made by the special partners, who gave them only an occasional inspection. All the yearly partners regarded the yearly balance sheets as true exhibits, and appear to have relied without distrust upon Trowbridge's honesty and capacity in the business. 10 Upon his death the deceptive and defective manner of keeping the books was discovered. More than five hundred of the firm's checks were found to have been given by him for his individual use, and paid at bank, none of which had been charged in the firm accounts or against himself, or were included in the yearly balance exhibits. Of many of these checks no entry appeared in the stubs of the check books, and when an entry did appear it was, in many instances, accompanied with an abbreviation, falsely indicating that it had been charged in the regu- 20 lar accounts. The total amount of these uncharged checks was the sum of \$103,155.97. The total amount drawn by Trowbridge during his partnership life, and actually charged to his account, was at the same time in excess of what the articles allowed, and exceeded his share of the profits, by upwards of \$15,000. The amount of these illegitimate drafts during the first two years, from January 1, 1869, was \$34,150; during year 1868, \$40,191.80, and in 1869, \$19,474.87. In what manner much of these sums was 30 expended is disclosed by the proofs. A few examples will suffice. Prior to May 30, 1866, Trowbridge was unmarried. On the 19th Oct., 1865, he gave the firm's check for \$1,300, in gold, to Tiffany & Co., for a diamond ring, presented to the lady then his intended wife and now his widow; March 1, 1865, a check for \$130.25, to the leader of the Seventh Regiment Band of New York, for music furnished to sociables at Hackensack; April 21, 1865, a check for \$41.72, to a New York firm, dealers in groceries, liquors and segars, of whom he bought supplies; June 40

20, 1866, a check for \$575, for flowers, furnished at his wedding. The whole of the moneys paid for policies of life insurance and the real estate now in controversy, was paid by checks of this class. The three policies were issued May 1, 1866, by three companies in New York, one for \$20,000 and two for \$10,000. The half yearly premiums on these policies, being together the sum of \$529.30, were paid every six months by an uncharged check to the agent through whom the transactions with the com-  
 10 panies were made. The first payment May 1, 1866, and the last Oct. 25, 1869. The three policies as first issued were in favor of Trowbridge himself, but in April, 1868, they were changed at Trowbridge's request, so as to be payable to his wife. The real estate consists of two adjoining tracts in Hackensack, one a house and lot purchased April, 1868, of Thomas Voorhis, and the other purchased shortly after of Tunis Banta. The sum of \$8,500 was paid in cash for the first, subject to an existing mortgage thereon for \$4,500. The sum of \$800 was paid  
 20 in cash for the second, and a mortgage given for \$1,000, the balance of the price. Both tracts were conveyed to Mrs. Trowbridge, the defendant. As before stated, the payments on these purchases were made by checks included in the amount uncharged as above explained. The same is true of subsequent expenditures for improvements and repairs. After the death of Trowbridge, which was caused by his own hand and was attributed to temporary insanity, the amount of the policies was collected by Mrs. Trowbridge from the companies. Upon  
 30 the foregoing facts the question is whether the real estate and proceeds of the policies should be decreed to be held in trust by the widow and as the property of the firm. The contention of the complainants to this end is upon the ground that the property was wholly purchased with the firm moneys, and that a resulting trust consequently exists in their favor. I am of the opinion that this claim is a good one, and that the resulting trust should be enforced. The equitable doctrine applicable to the case is well stated. If a person having a fiduciary character,  
 40 purchase property with the fiduciary funds in his hands,

and take the title in his own name, a trust in the property will result to the *cestui que trust* or other person entitled to the beneficial interest in the fund with which the property was paid for, or if a partner purchase lands with partnership funds and take the title to himself, a trust will result to the partnership. The rule embraces personal property as well as real estate, and if a man purchase a bond, annuity, stock, mortgage, or other personal interest in the name of a third person, the equitable ownership results to the person from whom the con-  
sideration moves. 10

*Perry on Trusts, sections, 127, 130.*

*Johnson vs. Dougherty, 3 C. E. G., 406.*

*Cutler vs. Tuttle, 4 C. E. G., 558.*

*Dyer v. Dyer, Leading Cases in Equity, vol. 1, page 165,* illustrates with great fulness and particularity the doctrine of resulting trusts. The points raised by defendants' counsel are answered by the following citation: The trust is not an interest in the proceeds of the land, nor a lien upon it for the advance, nor an equity or right  
for a sum of money to be raised out of it or upon the security of it. There can be no resulting trust of an estate to a particular extent of its value, leaving the residue of the value in the grantee. The principle of *cestui que trust* is entitled to the money or the bond at his option. *Dyer v. Dyer.* There is nothing in the character of a life insurance policy to exempt it from the equitable rule. The investment of the trust funds in such a policy may or may not be productive when the policy is terminated by death, the sum paid on it may be more  
or less than the premium paid. But this circumstance of contingent value does not distinguish it from the purchase of an annuity or from stock or other article whose value is liable to vary with circumstances. The principle that a trustee cannot lawfully derive personal benefit from the trust funds misused forbids in each case alike a settlement simply by the repayment of the moneys appropriated and the relation of the balance arising from the gains of the transaction. It is undeniable in the present case that all the premiums on the policies and  
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all the purchase moneys of the land were paid with the moneys of the firm which the partners held in trust. The transfers to his wife do not divest this trust; it is not alleged that any part of the price proceeded from her. It was said at the argument that some part of the proceeds of the policies had been lost by her under circumstances that would entitle her to be allowed the amount so lost. No evidence, however, on this point appears in the case. It is alleged in the pleadings that a  
 10 policy held by Trowbridge in his own name at his death for ten thousand dollars was to his administrator, and that a lot of land of which he died seized, purchased in the same manner as the tracts above mentioned, descended to his infant son and heir. Both the administrator and heir are parties to the suit, but no controversy was had respecting a decree against them.

I will advise in accordance with the above.

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*Decree.*

[Filed January 29, 1877.]

20 This cause having been heretofore referred to Amzi Dodd while Vice Chancellor, and having since been continued before the said Amzi Dodd as Special Master of this Court, and the same coming on to be heard at the October term of this Court for the year A. D. 1876, before said Special Master, on the pleadings and evidence therein, in the presence of Tuttle and Griggs, of counsel with the complainants, and of Charles H. Voorhis, of counsel with the defendants, Mary E. Trowbridge and of  
 30 Henry S. Little, guardian *ad litem* for the defendant, Munn Trowbridge, an infant, the defendant, Abraham G. Munn, administrator of Joseph A. Trowbridge, deceased, having failed and neglected to file any plea, demurrer or answer to the complainants' bill of complaint within the

time limited by law, although process of subpoena for his appearance has been duly issued and returned with service thereof acknowledged for him by Charles H. Voorhis, his solicitor; and the said Special Master having read the pleadings and proofs in the cause and heard the arguments of counsel thereon, and having taken time to advise thereon until this day, and now due deliberation being had thereon, and the said Special Master having duly advised the Chancellor of his opinion in the premises,

Thereupon it is, on this twenty-ninth day of January, 10  
 A. D. 1877, by Theodore Runyon, Esquire, Chancellor of the State of New Jersey, ordered, adjudged and decreed that the said bill of complaint be taken as confessed against the said defendant, Abraham G. Munn, administrator as aforesaid. And it is hereby further ordered, adjudged, decreed and declared that the said complainants and Joseph A. Trowbridge, deceased, were co-partners in business under the firm and style of Trowbridge & Shaler, in manner and form as stated in the bill of complaint in this cause, and that the said co-partnership was dis-20  
 solved on the fourteenth day of December, A. D. 1869, by the death of the said Joseph A. Trowbridge; that at the time of his death the said Joseph A. Trowbridge was indebted to the said firm of Trowbridge & Shaler in the sum of one hundred and three thousand one hundred and fifty-five dollars and ninety-seven cents, for moneys of said firm by him secretly and fraudulently extracted and expended out of the funds of said co-partnership for his own use without the knowledge of the complainants, and in the further sum of fifteen thousand six hundred 30  
 and twelve dollars and eighty-seven cents for moneys by him overdrawn on the books of said co-partnership beyond his share of the profits of the business of said firm of Trowbridge & Shaler, as set forth in said bill of complaint; that the two tracts or lots of land and premises firstly and secondly in said bill mentioned and described as follows, to wit: All that house and lot, tract or parcel of land and premises hereinafter particularly described, situate, lying and being in the township of New Barbadoes, county of Bergen, and State of New Jersey: Begin-40

ning at the southeast corner of said lot and northeast corner of lot late of Ichabod Cleveland, at a point in the westerly line of Union street, in the village of Hackensack, from thence running along said lot of Ichabod Cleveland, at right angles with Union street, one hundred and forty-eight feet and six inches; (2) along said lot in a northwesterly direction seven feet four and one-half inches; thence (3) ninety-eight feet, parallel with Union street; thence (4), at right angles with Union street, one hundred and fifty-five feet to Union street; thence (5) along Union street one hundred feet to the place of beginning, bounded on the east by Union street, south by lands late of Ichabod Cleveland, on the west and north by lands of Tunis Banta, being the same property conveyed by Tunis Banta and wife to Thomas Voorhis, by deed dated the first day of June, eighteen hundred and sixty-seven, and recorded in the clerk's office of the county of Bergen, in Book Q 6 of deeds, on pages 240, 241. Also, all that lot, tract or parcel of land and premises hereinafter particularly described, situate, lying and being in the township of New Barbadoes, in the county of Bergen and State of New Jersey, beginning at the southeasterly corner of said lot and northeasterly corner of lot conveyed by the party of the first part to Thomas Voorhis, on the westerly line of Union street, from thence running (1) westerly along line of Thomas Voorhis one hundred and fifty-five feet, and at right angles with said Union street; thence (2) northerly, parallel with Union street, fifty feet; thence (3) easterly, parallel with line of Thomas Voorhis' lot, and at right angles with said Union street, one hundred and fifty-five feet to Union street; then (4) along the westerly line of said Union street, fifty feet to place of beginning; bounded easterly by Union street, southerly by lot of Voorhis, and westerly by land of Tunis Banta; were purchased by the said Joseph A. Trowbridge, (and the title for the same taken in the name of the defendant, Mary E. Trowbridge), with and out of the funds of the said co-partnership withdrawn and applied by him to that purpose secretly, and without the knowledge or consent of the complainants,

that the said appropriations of the co-partnership funds to that purpose by said Joseph A. Trowbridge, was a fraudulent appropriation and investment thereof, in the name of the said defendant, Mary E. Trowbridge, and that the said two lots or parcels of land above mentioned ought therefore to be decreed and are hereby declared to be the property of the said complainants, as survivors of of the said late firm of Trowbridge & Shaler, and to be held by the said Mary E. Trowbridge, in trust for the complainants; that the said lot or parcel of land in said 10 bill of complaint thirdly mentioned and described as follows: "All that certain tract or parcel of land and premises hereinafter particularly described, situate, lying and being in the village of Hackensack, in the county of Bergen, and State of New Jersey, beginning at the southwest corner of said lot and on the east side of Park street, and running thence (1) north thirty degrees and twenty-five minutes east along Park street fifty feet; thence (2) south fifty-nine degrees and thirty-five minutes east one hundred and fifty-five feet to lands of Mary E. Trow- 20 bridge; thence (3) south thirty degrees and twenty-five minutes west forty-eight feet along lands of said Mary E. Trowbridge; thence (4) south forty-five degrees east, seven feet three inches along lands of said Mary E. Trowbridge; thence (5) north fifty-nine degrees and thirty-five minutes west one hundred and sixty-two feet to the beginning," was purchased by the said Joseph A. Trowbridge, with and out of the said co-partnership funds withdrawn and applied by him to that purpose secretly, and without the knowledge or consent of the complainants, and that the 30 said appropriation of the co-partnership funds to that purpose by said Joseph A. Trowbridge, was a fraudulent appropriation and investment thereof by him in his own name, and that said last mentioned lot or parcel of land and premises ought therefore to be deemed and is hereby declared to belong to the complainants as survivors as aforesaid, and not to the defendant, Munn Trowbridge, as the heir-at-law of the said Joseph A. Trowbridge, deceased; and it is further adjudged, declared and decreed that the policies of life insurance in said bill 40

mentioned to wit: one in the Mutual Life Insurance Company of New York, for twenty thousand dollars; one in the Equitable Life Assurance Society of the United States, for ten thousand dollars, and one in the Widows' and Orphans' Benefit Life Insurance Company, for ten thousand, payable to the defendant, Mary E. Trowbridge; and also one in the Universal Life Insurance Company, for ten thousand dollars, payable to the personal representative of said Joseph A. Trowbridge, were  
 10 purchased out and premiums thereon paid by the said Joseph A. Trowbridge with and out of the partnership funds withdrawn and applied by him to that purpose secretly, and without the knowledge or consent of the complainants, and that said appropriation of the co-partnership funds to that purpose by said Joseph A. Trowbridge was a fraudulent appropriation and investment thereof, and that the said policies of insurance and the moneys received and collected thereon by the defendants, Mary E. Trowbridge, and Abraham G. Munn, adminis-  
 20 trator, as aforesaid respectively, ought therefore to be deemed and are hereby declared to belong to the complainants as survivors as aforesaid, and to be held in trust for them by the said defendants.

And it appearing further to the court that the said defendant, Mary E. Trowbridge, has received on the three policies first above mentioned, the sum of forty-two thousand eight hundred and ninety-one dollars and ten cents, it is ordered, adjudged and decreed that said defendant, Mary E. Trowbridge, do upon service upon her of a copy  
 30 of this decree account for and pay unto the complainants or their solicitors, said sum of forty-two thousand eight hundred and ninety-one dollars and ten cents, together with interest and accumulations thereon by her received, collected or had with the reservation following to wit: it being alleged that a part of the last mentioned money paid on said policies to the said Mary E. Trowbridge were lost or expended by her before she became notified or cognizant of any facts from which her liability or character as trustee of said moneys could arise and leave being asked on  
 40 her behalf to produce evidence showing such loss and

expenditure and for what amount and under what circumstances it occurred, it is ordered and decreed that leave be so given, and that the sum of eighteen thousand dollars out of said last-named sum be held in abeyance or reserve till further order respecting any deduction or allowance by reason of said alleged loss or expenditure shall be made, and that the said defendant, Abraham G. Munn, administrator as aforesaid, do likewise, upon similar service of a copy hereof pay unto the complainants, or their solicitors, the moneys received by him as proceeds of the said policy of insurance in the Universal Life Insurance Company, with all interest and accumulations thereon by him received, collected or had. 10

And it is further ordered, that the defendant, Mary E. Trowbridge, upon service upon her of a copy of this decree do also forthwith, by a good and sufficient deed, in the law, convey unto the complainants the two lots or parcels of lands, with the appurtenances, firstly and secondly in said bill of complaint described.

And it is further ordered, that the said defendant, Munn Trowbridge, do, when he shall attain the age of twenty-one years, execute, acknowledge and deliver a sufficient deed of release of said last mentioned tract of land to the complainants, their heirs and assigns; and in the meantime it is ordered that the complainants and their heirs and assigns do hold and enjoy the said lands and premises as fully as they might or could if conveyance had already been made to them by said defendants. 20

And it is further declared, that whereas a cross-suit is now pending, brought by said Abraham G. Munn, administrator for the settlement of said partnership accounts, nothing contained in this decree as to the amount due from the estate of said Trowbridge to said firm of Shaler & Trowbridge shall preclude either party in said cross-suit from establishing by evidence in said cross-suit that said amount due from the estate of said Trowbridge to the complainants herein is greater or less than the sum in this decree named. 30

And it is further declared, that the intent and meaning of this decree is that the aforesaid real estate and life 40

insurance moneys shall be deemed and taken to form and be part of the property and effects of the said co-partnership, and shall be by the complainants received and disposed of, and in all respects treated as part of the funds and assets of the said late firm, according to the terms and provisions of the co-partnership agreement in the bill of complaint set forth.

Leave is reserved for the complainants to apply to the Court for such other orders or relief in the premises as  
10 the circumstances of the case may require.

THEODORE RUNYON, C.

I respectfully advise the above decree.

January 29, 1877.

AMZI DODD,  
S. M. C.

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*Appeal.*

[Filed February 8, 1877.]

The defendant, Mary E. Trowbridge, appeals from so much of the final decree made in this court in the above stated cause as declares that, at the time of his death, Joseph A. Trowbridge was indebted to the firm of Trowbridge & Shaler in the sum of one hundred and three thousand one hundred and fifty-five dollars and ninety-seven cents, for moneys of said firm by him secretly and fraudulently extracted and expended out of the funds of the co-partnership for his own use without the knowledge of the complainants, and in the further sum of fifteen thousand six hundred and twelve dollars and eighty-seven cents for moneys by him overdrawn on the books of said co-partnership beyond his share of the profits of  
30 the business of the firm of Trowbridge & Shaler.

Also from so much of said decree as declares that the two tracts of land situate on Union street, in the village

of Hackensack, in the township of New Barbadoes, county of Bergen, and State of New Jersey, were purchased by the said Joseph A. Trowbridge (and the title for the same taken in the name of the defendant, Mary E. Trowbridge,) with and out of the funds of the said co-partnership, withdrawn and applied by him to that purpose secretly and without the knowledge and consent of the complainants, and further declares the said two lots or parcels of land to be the property of the said complainants as survivors of the said late firm of Trowbridge 10 & Shaler, and to be held by the said Mary E. Trowbridge in trust for the complainants.

Also from so much of said decree as declares that the parcel or lot of land situate on Park street, in the said village of Hackensack, was purchased by said Joseph A. Trowbridge with and out of the said co-partnership funds, withdrawn and applied by him to that purpose secretly and without the knowledge and consent of the complainants, and declares said lot to belong to the complainants and not to the defendant, Munn Trowbridge, 20 as the heir at law of the said Joseph A. Trowbridge, deceased.

Also from so much of said decree as declares that the four policies of life insurance upon the life of the said Joseph A. Trowbridge were purchased and the premiums thereon paid by the said Joseph A. Trowbridge with and out of the partnership funds, withdrawn and applied by him to that purpose secretly and without the knowledge or consent of the said complainants; and that said appropriation was a fraudulent appropriation and invest- 30 ment thereof, and that the said policies of insurance and the moneys received and collected thereon by the defendants, Mary E. Trowbridge and Abraham G. Munn, administrator as aforesaid, respectively, ought to be deemed and they are hereby declared to belong to the complainants, as survivors as aforesaid, and to be held in trust for them by the said defendants.

Also from so much of said decree as declares that the defendant, Mary E. Trowbridge, upon service upon her of a copy of said decree, should account for and pay unto 40

the complainants or their solicitors the sum of forty-two thousand eight hundred and ninety-one dollars and ten cents, the amount received on the three policies of insurance first named in said decree, together with interest and accumulations thereon by her received, collected or held, with the reservation following: That the sum of eighteen thousand dollars out of said last named sum be held in abeyance or reserve till further order respecting the deduction or allowance by reason of any alleged  
 10 loss or expenditure of said moneys by said Mary E. Trowbridge before she became notified or cognizant of any facts from which her liability or character as trustee of said moneys could arise.

Also from so much of said decree as declares that the said defendant, Abraham G. Munn, administrator as aforesaid, do likewise, upon similar service of a copy of said decree, pay unto the complainants or their solicitor the moneys received by him as proceeds of the said policy of insurance in the Universal Life Insurance Company, with  
 20 all interest and accumulations thereon by him received.

Also from so much of said decree as declares that the defendant, Mary E. Trowbridge, upon service upon her of a copy of said decree, do forthwith by a good and sufficient deed in law convey unto the complainants the two lots or parcels of land firstly and secondly in the bill of complaint described, and that the defendant, Munn Trowbridge, do, when he shall attain the age of twenty-one years, execute, acknowledge and deliver a sufficient deed of release of said last mentioned tract of land  
 30 to the complainants, their heirs and assigns; and that in the meantime that the complainants and their heirs and assigns do hold and enjoy the said lands and premises as fully as they might or could if conveyance had already been made to them by said defendants.

And also from so much of said decree as declares the intent and meaning of said decree to be that the aforesaid real estate and life insurance moneys shall be deemed and taken to form and be part of the property and effects of the said co-partnership, and shall be by the complainants received and disposed of, and in all respects treated  
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administrator of Joseph A. Trowbridge, deceased, were defendants, in these respects, to wit: that in and by said decree it is ordered, adjudged and decreed that at the time of his death Joseph A. Trowbridge was indebted to the said firm of Trowbridge & Shaler in the sum of one hundred and three thousand one hundred and fifty-five dollars and ninety-seven cents, for moneys of said firm by him secretly and fraudulently extracted and expended out of the funds of said co-partnership for his own use  
 10 without the knowledge of the complainants, and in the further sum of fifteen thousand six hundred and twelve dollars and eighty-seven cents for moneys by him overdrawn on the books of said co-partnership beyond his share of the profits of the business of said firm of Trowbridge & Shaler.

And also that in and by said decree it was adjudged and decreed that the two tracts of land and premises in the township of New Barbadoes, in the county of Bergen and State of New Jersey, the first fronting one hundred  
 20 feet on Union street, in the village of Hackensack, bounded on the east by Union street, south by lands late of Ichabod Cleveland and west and north by lands of Tunis Banta, and the second fronting on said Union street in said village of Hackensack fifty feet, and bounded easterly by Union street, southerly by lot of Thomas Voorhis and westerly by lands of Tunis Banta, were purchased by the said Joseph A. Trowbridge (and the title for the same taken in the name of your petitioner, Mary E. Trowbridge,) with and out of the funds of the  
 30 said co-partnership, withdrawn and applied by him to that purpose secretly and without the knowledge or consent of the complainants, that the said appropriations of the co-partnership funds to that purpose by said Joseph A. Trowbridge was a fraudulent appropriation and investment thereof in the name of the said defendant Mary E. Trowbridge, and that the said two lots or parcels of land above mentioned ought therefore to be decreed and are thereby declared to be the property of the said complainants as survivors of the said late firm of Trowbridge

& Shaler, and to be held by the said Mary E. Trowbridge in trust for the complainants.

And also, that in and by said decree it was adjudged and decreed that the parcel or lot of land situate in the village of Hackensack, in the county of Bergen and State of New Jersey, fronting fifty feet on the east side of Park street, was purchased by the said Joseph A. Trowbridge with and out of the said co-partnership funds, withdrawn and applied by him to that purpose, secretly and without the knowledge or consent of the complain-10  
ants, and that the said appropriation of the co-partnership funds to that purpose by said Joseph A. Trowbridge was a fraudulent appropriation and investment thereof by him in his own name, and that said last mentioned lot or parcel of land and premises ought therefore to be deemed and is hereby declared to belong to the complainants as survivors as aforesaid, and not to the defendant, Munn Trowbridge, as the heir-at-law of the said Joseph A. Trowbridge, deceased.

And also, that in and by the said decree it was ad-20  
judged and decreed that the policies of life insurance, to wit: one in the Mutual Life Insurance Company, of New York, for twenty thousand dollars, one in the Equitable Life Assurance Society of the United States, for ten thousand dollars, and one in the Widows' and Orphans' Benefit Life Insurance Company, for ten thousand dollars, payable to the defendant, Mary E. Trowbridge, and also one in the Universal Life Insurance Company for ten thousand dollars, payable to the personal representatives of said Joseph A. Trowbridge, were purchased out and 30  
the premiums thereon paid by the said Joseph A. Trowbridge with and out of the partnership funds, withdrawn and applied by him to that purpose, secretly and without the knowledge or consent of the said complainants, and that said appropriation of the co-partnership funds to that purpose by said Joseph A. Trowbridge, was a fraudulent appropriation and investment thereof, and that the said policies of insurance and the moneys received and collected thereon by the defendants, Mary E. Trowbridge and Abraham G. Munn, administrator as aforesaid, re-40

spectively, ought therefore to be deemed and are hereby declared to belong to the complainants as survivors as aforesaid, and to be held in trust for them by the said defendants.

And also, that in and by said decree it was adjudged and decreed that your petitioner, Mary E. Trowbridge, upon service upon her of a copy of the said decree, account for and pay unto the complainants or their solicitor the sum of forty-two thousand eight hundred and  
 10 ninety-one dollars and ten cents, the amount received on the three policies of insurance first named, together with interest and accumulations thereon by her received, collected or had, with the reservation following, to wit: it being alleged that a part of the last mentioned money paid on said policies to the said Mary E. Trowbridge were lost or expended by her before she became notified or cognizant of any facts from which her liability or character as trustee of said moneys could arise, and leave being asked on her behalf to produce evidence  
 20 showing such loss and expenditure, and for what amount and under what circumstances it occurred, it is ordered and decreed that the sum of eighteen thousand dollars out of said last named sum be held in abeyance or reserve till further order respecting any deduction or allowance, by reason of said alleged loss or expenditure shall be made; and also that the said defendant, Abraham G. Munn, administrator as aforesaid, do likewise, upon similar service of a copy of said decree, pay unto the complainants or their solicitors the moneys received  
 30 by him as proceeds of the said policy of insurance in the Universal Life Insurance Company, with all interest and accumulations thereon by him received, collected or had.

And also that in and by the said decree it was adjudged and decreed, that the defendant, Mary E. Trowbridge, upon service upon her of a copy of the said decree do also forthwith by a good and sufficient deed in law, convey unto the complainants the two lots or parcels of land with the appurtenances firstly and secondly in the said bill of complaint described; and that the said de-  
 40 fendant, Munn Trowbridge, do, when he shall attain the

age of twenty-one years, execute, acknowledge and deliver a sufficient deed of release of said last mentioned tract of land to the complainants, their heirs and assigns, and in the meantime it is ordered that the complainants, and their heirs and assigns, do hold and enjoy the said lands and premises as fully as they might or could if conveyance had already been made to them by said defendants.

And also that in and by the said decree it was declared that the intent and meaning of the said decree is that the<sup>10</sup> aforesaid real estate and life insurance moneys, shall be deemed and taken to form and be part of the property and effects of the said co-partnership, and shall be by the complainants received and disposed of, and in all respects treated as part of the funds and assets of the said late firm according to the terms and provisions of the co-partnership agreement in the bill of complaint set forth.

And your petitioner humbly appeals from those parts of the said decree, which order, adjudge and decree as aforesaid, upon the ground that the same in the respects<sup>2</sup> aforesaid are erroneous.

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

Dated March 13, 1877.

CHARLES H. VOORHIS,  
*Solicitor and of counsel with appellant.*

J. D. BEDLE,  
*Of counsel with appellant.*

*Answer.*

[Filed April 20, 1877.]

The answer of Brainard Shaler, John Kiersted and Wynkoop Kiersted, respondents, to the petition of appeal of Mary E. Trowbridge appellant.

These respondents not confessing all or any of the matters and things to be true as in and by the said petition of appeal are mentioned and set forth, for answer thereunto say, that they believe it to be true that such decree  
10 as is complained of was made by the Court of Chancery as in the said petition is mentioned and set forth, but as to the date, substance and contents thereof, these respondents humbly crave leave to refer thereunto when the same shall be produced, and these respondents humbly conceive and are advised that the said decree is agreeable to equity and justice, and therefore humbly hope that the same may be affirmed, and that the said petition of appeal may be dismissed with costs.

TUTTLE &amp; GRIGGS,

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*Solicitors and of Counsel with Respondents.*

