

It appears to me, if they did not intend to keep proper records and proper books of separate and special transactions with Mr. Wilmot, and wished to escape intricacy and confusion, and, as a consequence, trouble and litigation, they should not have had separate and special transactions with him. It is right however for me to say that the present cashier and officers of the Bank cannot justly be held responsible for the difficulties, if any, which may have arisen from the loose manner in which these transactions would seem to have been recorded, and the original accounts opened, and entries made in the books, as these occurrences took place before their connection with the Bank.

I overrule the exceptions, and reserve the question of costs.

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