

their debts, shall be allowed to prove the same; and the assignee shall produce to the Court, and to the creditors then present, fair and just accounts of all their receipts and payments touching the estate of the bankrupt, and shall, if required by the Court, be examined on oath as to the truth of such accounts, and the Court shall thereupon make an order in writing for the dividend of the said estate, or such part thereof as the Court shall think fit, among the creditors of the said bankrupt, who shall have proved their respective debts: Provided always, that all debts due by the bankrupt to Her Majesty, or to any person who, by the laws of any part of this Province, are or may be entitled to a priority or preference with respect to such debts out of the estate of the bankrupt, shall have the benefit of such priority or preference in like manner as if this Act had not been passed, excepting always such preferences as are provided for in this Act; and if at the time of ordering such dividend, it shall appear to the Court probable that there are just claims against the estate, which by reason of the distant residence of the creditors, or for other sufficient reasons, have not been proved, but nevertheless may be, the Court shall in ordering such dividend, leave a sum sufficient to pay to every such creditor a proportion equal to what shall be then paid to other creditors, which sum shall remain unappropriated until the final dividend shall be declared, or until the Court shall order its distribution.

Second  
dividend.

LVIII. And be it enacted, That the assignee shall at such time as shall be appointed by the Court, within *eighteen months* after the date of the commission, make a second dividend of the said estate in case the same was not wholly distributed upon the first dividend, and shall give notice of a meeting for that purpose of all the creditors of the bankrupt, in such manner as the Court shall direct; at which meeting the creditors who have not before proved their debts shall be allowed to prove the same, and the accounts of the assignees shall be then produced and examined, as provided in the preceding section, and shall be settled by the Court, and the balance shall by a like order of the Court be divided among all the creditors of the bankrupt, who shall then have proved their debts in proportion to their respective dates, subject to the provision hereinafter contained respecting any allowance to bankrupts: Provided that no creditor whose debt shall be proved at the second or any after dividend, shall be allowed to disturb any prior dividend, but he shall be paid so far only as the funds remaining unappropriated shall be sufficient therefor; and if at the time of appointing the meeting for the said second dividend, there shall remain any outstanding debts or other property due or belonging to the estate, which cannot in the opinion of the Court be collected or received without un-