

Case No. 5,809.
[15 Alb. Law J. 167.]

IN RE GRIEVES ET AL.

District Court, D. Massachusetts.

Feb. 8, 1877.

BANKRUPTCY—DISCHARGE OF DEBTORS—FAILURE TO KEEP CORRECT ACCOUNTS.

[Failure of the bankrupts to enter on their books several transfers of property, made about the time their affairs became embarrassed, will, in the absence of a sufficient excuse, prevent a discharge.]

[In the matter of Grieves Bros., bankrupts. On application for the debtors' discharge.]

About the time of their failure there were several transfers of property made by the bankrupts which did not appear on the books, and these could not be taken advantage of as preferences, because the bankruptcy was some three or four months after the failure.

THE COURT said that one of the most important parts of the duty to keep books was to, show what is done at or about the time that the affairs became embarrassed, and that it would be dangerous to admit excuses for the want of proper entries at that time. He was not willing to decide that books, which omit entries of considerable importance, could be considered proper books, unless some peculiar circumstance were shown to account for the absence of those entries. As there was an insufficient excuse in this case, the discharge was refused.