

## IN RE REED.

{12 N. B. R. 390; 1 N. Y. Wkly. Dig. 100.}<sup>2</sup>

District Court, D. Massachusetts.

1875.

BANKRUPTCY—BOOKS OF ACCOUNT—INVOICE-BOOK.

A retail dealer in groceries who keeps no invoice-book, but keeps all his invoice-bills carefully together, so that a complete account of all goods received by him can be made out from them (the other customary books being also kept), keeps proper books of account. The question of book-keeping is a question of fact in each case.

{Cited in *Re Graves*, 24 Fed. 554.}

{Cited in *Re Howard*, 59 Vt. 594, 10 Atl. 719.}

{This was a petition for discharge, by J. K. P. Reed, a bankrupt.}

J. L. Nichols and George W. Searle, for objecting creditors.

L. B. Thompson and E. T. Luce, for bankrupt.

LOWELL, District Judge. I do not find that the objecting creditors have made out that the bankrupt concealed money from the assignee. There are many cases in which it is somewhat difficult to understand what has become of the property the bankrupt has had, or has represented himself to have, not long before the bankruptcy. In some instances the suspicious circumstances may be so strong as to authorize the court to find a concealment of money, or property had been recently turned into money. But such a case is not made out here. With regard to books of account, the objection is that the defendant kept no invoice-book. The business was that of a wholesale dealer in liquors, and a retail dealer in groceries, the former being the larger. In that business, he was obliged by a law of the United States to keep, and did keep, an invoice-book; in his retail grocery business he kept none;

but he testifies that he kept all his invoices carefully together, and that a complete account of all goods received by him can be made out from those files. It was in evidence that retail grocers do not usually keep an invoice-book. The question of book-keeping is a question of fact in each case, and depending somewhat upon the nature and account of the business, and other circumstances. There are tradesmen who could hardly be expected to keep any items of their business; for instance, peddlers, and retail sellers of liquor by the glass, etc. Upon the whole, I think the objection is not made out. Discharge granted.

<sup>2</sup> [Reprinted from 12 N. B. R. 390, by permission. 7 N. Y. Wkly. Dig. 100, contains only a partial report.]

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