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## NOTES.

THE ENTITY THEORY OF PARTNERSHIP UNDER THE BANKRUPTCY ACT OF 1898.—It is now settled that when Congress enacted in 1898 that "persons shall include partnerships," § 1 (19), and that "a partnership may be adjudicated a bankrupt," § 5a, it thereby made a partnership a legal entity. *In re Meyer* (1899) 98 Fed. 976; *In re Mercur* (1902) 116 Fed. 655, 658; *aff'd.* (1903) 122 Fed. 384. Thus, a firm may be declared bankrupt, though one member be a minor, *In re Dunnigan* (1899) 95 Fed. 428, or insane, *In re Stein & Co.* (1904) 127 Fed. 547, and it has even been held that the partnership proceedings and the partners' proceedings are distinct cases, requiring payment of separate fees in each. *In re Barden* (1900) 101 Fed. 553; *contra*, *In re Gay* (1899) 98 Fed. 870. Acts of bankruptcy by the firm and by the individual partners are clearly distinguished, *Hartman v. Peters & Co.* (1906) 146 Fed. 82, and the adjudication is made accordingly.