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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. 576; In re Mercw (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 (1893) 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. 670. 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.