





## FIRST NATIONAL BANK.

in which to file a bill of exceptions." The bill of exceptions was presented to the trial judge and signed by him on the 24th of October, 1923, and was that day filed with the clerk of the circuit court of Crawford County.

"Where time is allowed by the trial judge for filing a bill of exceptions beyond the term for a given number of days, the rule for computing the period allowed is the same as that of any other statute of limitations, and it excludes the day on which the order granting the time is made and includes the last day." *Early & Co. v. Maxwell & Co.*, 103 Ark. 569; *Peebles v. Columbian Woodmen*, 111 Ark. 435. Computing the time according to the above rule, the bill of exceptions in the case at bar was filed on the ninety-first day after the order was made, and was thus out of time. According to numerous decisions of this court, where time is allowed for filing a bill of exceptions, the bill should not only be signed within the time, but should be filed with the clerk within the time so allowed. *Pekin Stave Co. v. Watts*, 95 Ark. 331; *Early & Co. v. Maxwell & Co.*, *supra*; *Peebles v. Columbian Woodmen*, *supra*. Where a bill of exceptions is signed and filed after the expiration of time given for preparing and filing same, it does not present the evidence upon which any issues of fact were heard in the trial court. *Ingles v. Oklahoma Oil & Gas Co.*, 163 Ark. 270; *Routh v. Thorpe*, 103 Ark. 46.

The errors of which appellant here complains do not appear upon the face of the record, and, in the absence of a bill of exceptions, we must indulge the presumption that the issues of fact in the court below were correctly determined. The record presents no error in the rulings of the trial court, and its judgment is therefore affirmed.