

Direction
with regard
to the inven-
tory.

willed, in the inventory, under a notion, that as they are to be given away immediately, there is no necessity for that trouble; but this is a wrong maxim, and dangerous precedent; the trouble which their appraisement will occasion, is too trifling to be compared with the many ill consequences likely to result from such practice; and the additional expence of office for inserting the names of one hundred negroes more in the inventory, doth not amount to seven pound of tobacco—besides, the executors and administrator's oath is, “that they shall render a just and true inventory of *all and singular* the goods and chattels of the deceased, that shall come to their hands &c,”—which those, who follow the above practice, evidently do not. I would therefore recommend it to all executors, to appraise *all and singular* the effects of the deceased, without any regard had to legacies of any kind, whether general or specific.

The inventory should also contain all the debts sperate of the deceased, that is, such debts as are esteemed, or known to be in good hands; but the practice now in general is, to return such debts, when received, in a special list, termed *a list of debts sperate due to A. B. late of ——— county deceased*, which answers the same end; those which have not been received, as
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