

Direction with regard to the inventory. which the time of twelve months is allowed, are the remaining parts of the executors or administrators duly,

Method to be observed in the paying of debts: Little is to be said concerning the manner of collecting debts due to the deceased; executors and administrators are to demand, and if need be, sue for any such debt, or debts; give acquittances in their own names, and in every respect, act as the deceased would or could do, were he alive. But the payment of debts due from the deceased to others, is attended with more difficulty; chiefly owing to the order in which debts ought to be paid, and the proper vouchers to be procured by creditors, to entitle them to a payment of their demands. For the well understanding of which, I must refer the reader to page 23, under the title of accounts, where the several vouchers to be produced, together with their proper probates, are particularized: they will there find, that, after the debts due to the king or to the lord proprietary *when for their proper use and benefit only*, are discharged, all other debts are divided into four classes or degrees, to wit,

*The first class*, contains judgments, or decrees of a court of record.

*The second class*, consists of recognizances.

*The*