

What is to be observed at the time of passing the account.

For all debts they *bona fide* pay away, they are allowed a commission of ten per cent. but nothing for specific legacies, or for distributive shares. And, in the case of a will, if any legacy be left to the executor for his *care and trouble*, that legacy is a bar against his claiming the commission.

Where the executors or administrators have extraordinary trouble, in collecting the deceased's debts, something in the whole, not exceeding five per cent. is usually allowed them, at the discretion of the commissary, on their producing full proof of such extraordinary trouble; but not otherwise.

When a crop of tobacco, corn, &c. happens to be in the ground, and growing at the death of the deceased, on land *not devised*; the executor or administrator hath, till the next last day of January to finish, and secure the same; for the doing of which, they have a legal claim to an allowance, which is always granted them in proportion to the services done and expences incurred; but the nature, or quantity of such services being unknown to the commissary, without being enumerated, the regular way is, for all executors and administrators, to keep a distinct account of what particular sums they do expend toward