

ducted, and the residue distributed according to Balances: law, and the directions of the will. This being the method of making the balances, if allowances are made by the deputy commissaries in a *former* account, for legacies, or for a distributive share, the balance made from the last or *final* account will be wrong; and that must ever be the case, unless all former accounts, and all articles in it be scrutinized and examined, which would require so much time and trouble, that it would be very difficult to transmit such balances within the time limited by law. Besides, *distributions* are often of so intricate a nature, that a more than common knowledge of the testamentary laws is requisite to make them duly; and in case of testacy no deputy commissary can, in his account, assign a distributive share, without being liable to a misrepresentation of facts, for want of the *original* will, necessary for his direction; and in the case of widow's thirds, such widow may, or may not be entitled to it, of this the deputy commissary can also be no judge, for want of the proper references, which are the records of the prerogative-office.

On the whole, it is safer, and much more regular, for the deputy commissary, to give no allowance at all for legacies, except it be on