

119. Whenever it shall appear by the first or other account of an executor or administrator, that all the claims against or debts of the decedent, which have been known by or notified to him, have been discharged or allowed for in his account, it shall be his duty to deliver up and distribute the surplus or residue as hereinafter directed; *Provided*, that his power and duty with respect to future assets shall not cease; and after such delivery he shall not be liable for any debt afterwards notified to him; *Provided*, he shall have advertised as hereinbefore directed, unless assets shall afterwards come into his hands which shall be answerable for such debts.

DISTRIBUTION.

120. When all the debts of an intestate exhibited and proved or notified, and not barred, shall have been discharged or settled, or allowed to be retained as herein directed, the administrator shall proceed to make distribution of the surplus as follows:

121. If the intestate leave a widow, and no child, parent, grandchild, brother or sister, or the child of a brother or sister of the said intestate, the said widow shall be entitled to the whole.

122. If there be a widow, and a child or children, or a descendant or descendants from a child, the widow shall have one-third only.

123. If there be a widow, and no child, or descendants of the intestate, but the said intestate shall leave a father or mother, or brother or sister, or child of a brother or sister, the widow shall have one-half.

124. The surplus, exclusive of the widow's share, or the whole surplus, (if there be no widow,) shall go as follows:

125. If there be children, and no other descendants, the surplus shall be divided equally amongst them.

126. If there be a child or children, and a child or children of a deceased child, the child or children of such deceased child shall take such share as his, her or their deceased parent would (if alive) be entitled to; and every other descendant or other descendants in existence at the death of the intestate, shall stand