heirs-at-law. It was held, that, to prevent the disappointment of the testator's intent, the devisee of the fee simple estate, and the devisees of the lease, and of the annuity, should each contribute to the debts by specialty. And, for that purpose, it was, among other things, directed, that the master should ascertain what, at the testator's death, was the value of the lands devised in fee, and of the lease, and also of the annuity; and, to lay the said deficiency ratably upon the same according to their respective values; and to state what part necessarily must, and what part most conveniently might be sold for that purpose. *Long* v. *Short*, 1 *P. Will.* 403; *Franks* v. *Cooper*, 4 *Ves.* 763. In 1726, on a bill by a devisee in remainder of an estate *pour autre vie*, it was held to be personal estate which could not be devised away from creditors; nevertheless, being a specific devise, that all the rest of the testator's personal estate, not specifically devised, should be first applied to pay the debts; and, if there were any other specific devise it should come in average with this, and pay its proportion; but if that would not serve, that then all should be sold to pay the testator's debt. *Devon* v. *Atkins*, 2 *P. Will.* 380; *Lewin* v. *Lewin*, 2 *Ves.* 415; *Rogers* v. *Millicent, Dick.* 570. And in 1749, it was held, that a devisee of an annuity for life charged on the personal estate, where there was a deficiency of assets, should abate in proportion with the other legatees. *Hume* v. *Edwards*, 3 *Atk.* 693.

* In the year 1738, in a case of bankruptcy, it appeared, that the petitioner had, in the year 1720, paid three hundred pounds for an annuity of thirty pounds per annum for her life, payable out of the estate of the bankrupt. Upon her petition, to be admitted as a creditor for the whole three hundred pounds, it was ordered that the commissioners settle the value of her life; and that she be admitted a creditor for such valuation, and the arrears of her annuity, it being unreasonable, that she should have the whole three hundred pounds, when she had enjoyed the annuity eighteen years. *Ex parte Le Compte*, 1 *Atk.* 251; *Ex parte Belton*, 1 *Atk.* 251; *Bothomly* v. *Fairfax*, 1 *P. Will.* 334, *note; Ex parte Artis*, 2 *Ves.* 490; *Ex parte Carter*, 1 *Bro. C. C.* 267; *Ex parte Burrow*, 1 *Bro. C. C.* 268. The same principles are evidently as applicable to a condition of insolvency, as to that of a condition of bankruptcy; and therefore, to abolish a technical distinction which had been introduced by the Courts of common law in relation to insolvency; *Cotterel* v. *Hooke*, *Doug.* 97; *Webster* v. *Bannister*, *Doug.* 393; it has been recently enacted in England, that a present value shall, in all such cases, be put upon the annuity, and the annuitant be let in to that account only as a creditor against the estate of the insolvent. 1 *Geo.* 4, *c.* 119, *s.* 10; 1 *Petersd. Abr.* 714, *note; Smith Merca. Law*, 409; *Ex parte Thistlewood*, 19 *Ves.* 249; *Johnson* v. *Compton*, 6 *Cond. Cha. Rep.* 20; *Lyde* v. *Mynn*, 6 *Cond. Cha. Rep.* 230. **225**