

is stated to amount of \$1,469.51. And claim No. 27, is against the deceased as surety on a bond which is stated to amount of \$6,099.61. The auditor thinks, that the amount of the claim No. 30, if established, should be retained to answer any sum which may be recovered against the deceased's estate on account of claims No. 6, and No 27, or the moiety of claims No. 1, 2, and 3, for which the defendant Edmund Key is liable. The defendant Edmund Key, by letter to the auditor, has also advanced a claim, on behalf of his wife Margaret J. Key, for the value of certain negroes, her separate property, which were sold by Benjamin B. Mackall, the former administrator, and applied to the use of the estate of the deceased. No proof has been offered to sustain the claim; nor any data from which the auditor could state the probable amount. The auditor proposes when the proper materials are furnished to state the claim as No. 31. And lastly, that claim No. 33, is not proved in the usual manner.

The auditor further says, that no proof had been furnished to him of the assets in the hands of Benjamin B. Mackall, surviving administrator, from which he could state an account. The defendant Louis Mackall, the administrator *de bonis non*, has filed certain papers from which the auditor has stated an account A; such as he supposes would be desired by him. But to the items of that account No. 1, 2, 3, 4, 5, 6, 7, and 8, the auditor objects; because, they are for moneys paid by the administrator in full of judgments recovered by creditors of the deceased against the administrator, as he understands; whereas the personal estate appears to be deficient, and therefore dividends only of said claims should be allowed. No. 10 and 11, are for payments made to the Bank of the United States on account of its claims. As the payments are less in amount than the dividends which may be allotted to the Bank on its claims, they ought to be allowed. But it does not distinctly appear, that credits have been allowed to it for those payments. There is no evidence of the payment of the sum of \$16, and \$75, for officer's fees in 1824, and 1829; and the auditor is unable to determine, from the papers before him, whether the allowance of \$124.97 to be retained for officer's fees, yet due, is correct. There is no proof, that the negroes for whom an allowance is claimed, to \* amount of \$1,005, were mortgaged to the Bank of the United States, as is alleged. They have not been taken out of the **493** possession of the administrator; and the auditor thinks they should be accounted for by him, as a part of the personal estate of the intestate, leaving the Bank to prove its claim as it may think proper. The commission allowed is supposed to be correct, as the Act of 1798 limits the allowance to ten per cent. on the amount of the inventory. This account A, is also supposed to be erroneous, as no interest is allowed on the amount of the estate in the hands of the administrator. The auditor has therefore, stated an account B, from