and therefore, in administering the assets of a deceased debtor, in this Court, there can rarely be any necessity for such a marshalling of the funds for that purpose, since all the assets, real and personal, are to be applied to the satisfaction of the creditors according to the priorities of their respective liens; and then in satisfaction of the rest in due proportion; applying the personalty first, so that if there be any surplus it shall be left as of the realty, and go to the heirs.

If there was here no other distinction among these creditors, than that arising from the nature of the securities of their claims as derived from the deceased debtor himself, the distribution of these assets might be made among them upon principles the most simple and obvious. But, it must be recollected, that, according to the recently established rules, an absolute judgment againt an executor or administrator, although conclusive as between the creditor and executor or administrator, is not so as between the creditor and the heir or devisee; and that a plea of the Statute of Limitations, if established as a bar, can only enure to the benefit of him who pleads it; and besides, that although a creditor who has obtained an absolute judgment at law against an executor or administrator, will not be permitted to levy his debt by a *fieri facias* after a decree to account; yet he cannot, on coming in, under the decree, be compelled to part with any advantage his judgment has * given him as against the personal estate. *Martin* v. *Martin*, 1 *Ves.* 212; *Lowthian* v. *Hasel*, 4 *Bro. C.* **519** *C.* 171; *Hammond* v. *Hammond*, 2 *Bland*, 361. And, consequently, it will not only be necessary here to place the mortgage debt, claim No. 4, and the judgment debts, claims No. 11, 35 and 36, altogether upon the estate bound by those liens, in order to let in the general creditors, whose claims are not barred by the Act of Limitations as against the personalty, to obtain what they can from that fund; but also, for the purpose of having the absolute judgments, which as regards each other, stand upon an equal footing, first satisfied out of that fund, so that the heirs, who must be allowed to be substituted for them, may obtain reimbursement from the administrator himself, to the amount of their inheritance taken to satisfy the balance of those judgments. For the amount of which balance there must be a decree over in favor of those judgment creditors; or after all the creditors have been fully satisfied in favor of the heirs, who, for so much, have a right to be substituted for those creditors against the administrator against whom those absolute judgments have been rendered. *Walker* v. *Preswick*, 2 *Ves.* 622; *Ellicott* v. *Welch*, 2 *Bland*, 247.

I shall therefore direct, that the proceeds of the sale of the real estate be applied first in full satisfaction of the mortgage and judgment debts, claims No. 4, 11, 35 and 36, according to their respective priorities and rights as against others; that the per-