the claimants No. 4, 5, 6, 7 and 8, relied on the Statute of Limitations is bar of the claims No. 34, 35, 36 and 37.

But from what has been said in relation to these claims it appears, that although the claims No. 1, 2, 3, 5, 11, 14, 25 and 27, may be benefited, they cannot be injured by the application of the Statute of Limitations; that claim No. 4, on account of its priority of lien; and claims No. 7, 30, and 31, because of their being altogether excluded, cannot be, in any way, affected by the Statute of Limitations; and, therefore, since no man can, without utility to himself, be allowed capriciously to disappoint another of his just rights, they cannot be permitted to rely on it, either as a pretext for their own protection, or to the prejudice of any other claimant. Consequently, in marshalling the assets, in reference to the Statute of Limitations, as relied on, these four claims No. 4, 7, 30 and 31, must be entirely laid aside.

The leading objects, in arranging these funds, are to produce the greatest amount of satisfaction to each of the several creditors, allowing to each his just rights; to give to the most active those preferences and advantages which the law always awards to diligence; and to avoid any such conflict of interests as may prevent a distribution of the whole in such manner as to leave any one unsatisfied, so far as the assets will go, or as may deprive any one of his due proportion. Therefore, if conflicting pleas of the Statute of Limitations can be no otherwise adjusted, that which has been first filed must be allowed first to operate; and where pleas of the Statute of Limitations have been filed by different creditors, on the same day, so as to have a countervailing operation against each other, they must both of them, so far as they so operate, be rejected.

With regard to the account of the defendant Louis Mackall, as administrator *de bonis non*, it is clear, that all taxes due on the real estate of an intestate, at the time of his death, must be paid by his administrator, as public charges entitled to a preference in
* satisfaction from his personal estate. But this administrator craves an allowance for taxes which have accrued **526**
since the death of the intestate; but no such allowance can be granted. As to the credit for $1,005, which the administrator insists on having allowed to him, I have already spoken of it in connexion with claim No. 5.

The personal estate of the deceased is to be regarded as an aggregate amount of value. It cannot be culled and parcelled out so as to leave that which is of little or no value to rest as an incumbrance any where, or upon any one; but the whole must be so disposed of as to produce a clear average or aggregate amount for the benefit of all creditors first; and then for all who take after them. If, as is alleged, in this instance, the personal estate be composed in part of aged or infirm slaves, who are unable to main-