

guardian, at any time, to apply to the Court for the proper relief, and liberty will be reserved to him to do so.

It has frequently been decided by the Court of Appeals, that accounts settled by an executor or administrator in the Orphans Court, are to be treated as *prima facie* correct; and it is incumbent on him who disputes them to point out and make manifest the error. The Auditor has proceeded upon this principle, in stating these accounts, and I do not think the complainant has been successful in showing errors in them.

In the account A. Shepherd, the administrator, according to the report of the Auditor, has been charged with the several sums shown by his administration accounts to have been received by him, and with a small additional sum, as interest upon this money claimed to have been retained by him as a loan, and credited with the allowances made to him in the accounts. This account corresponds with the administrator's accounts, except in the charge for interest, and in the correction of some error in addition, and the allowance of commissions, and by it, Shepherd, the administrator, appears to be indebted to the estate in the sum of \$1,859 23.

Now, so far as the Auditor has made the accounts in the Orphans Court the basis of his own account, his report is entirely approved of. There does not appear to me to be the slightest ground to impute negligence to the administrator. Neither is there, in my opinion, any just reason for supposing he has not fully and fairly charged himself with all the assets which can come to his hands. Prior to the grant of letters to him, letters *ad colligendum* had been granted to one George W. Dorsey, by whom the personal estate of the deceased was sold; and in the first administration account passed by the administrator, he charged himself with a large amount of bonds and notes, received by him from Dorsey, in December, 1841, which had been taken by the latter from the purchasers of the property. The bonds and notes, or many of them, appear by the receipts filed among the proceedings, to have been placed by the administrator, for collection, in the hands of attorneys, in May, 1842; and by an order of the Orphans Court of Cal-