

vert County, passed the 14th of May, 1850, the administrator was directed to discontinue proceedings to collect the claims then remaining uncollected, except three small claims, specified in the order.

In a memorandum at the foot of the account A, the balance ascertained by it to be due from the administrator, is shown to consist—

1st. Of debts received from the Collector still uncollected,	\$883 96
2d. Balance due on the mortgage of the administrator, bearing interest from the 10th of October, 1851,	722 28
3d. Cash,	252 99
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	\$1,859 23

And it is objected, in the sixth exception of the defendant, that the Auditor should not, in his account, have treated these uncollected debts as cash in the hands of the administrator, for which he can be made at this time liable. Seeing, as I have already stated, that the administrator has used due diligence in settling the estate, it certainly would be wrong now to make him responsible for these unrealized claims as cash, and, judging from the memorandum, I am persuaded the auditor did not propose to do so.

There is one point, however, in which the report is not entirely satisfactory. Of the balance stated in account A, to be due from the administrator to the estate of his intestate, the sum of \$883 96, as shown by the memorandum, consists of uncollected debts received by the administrator from the collector. The Orphans Court, by their order of the 15th of May, 1850, directed the administrator not to prosecute further the uncollected claims, except those of inconsiderable amount, because they were by the Court regarded as desperate. Now it does not appear by anything on the face of the Auditor's report, or either of the accounts, whether any, and if any, what proportion of this \$883 96 consists of claims which the Orphans Court have considered as desperate, and I shall send