amounts so received by him, and also the number and names of the negroes in his possession as such administrator.

The answer, after denying that the complainant was a creditor of the said estate upon any account, and setting up various defences to her said claim, all of which sufficiently appear from the opinion of the Chancellor, as to such parts of the bill as are intended to impeach his administration accounts settled in the Orphans' Court, says, that the said accounts are in all respects, as he verily believes, just and true, and that he relies upon the same as true in all respects, and that if he shall be required, he will produce before the auditor of this Court all vouchers in his possession, and sustain the several allowances by such proof as may be required.

To this answer, the defendant filed seven exceptions, the character of which sufficiently appears in the following opinion of the Chancellor, delivered at the hearing thereof at July Term, 1847.]

THE CHANCELLOR:

This case comes now before the Court upon the order of the 12th of July last, passed upon the exceptions of the complainant to the defendant's answer; and arguments have been submitted by the solicitors of the parties. These, together with the pleadings and exceptions, have been read and considered.

Though, as in the case of *Owens* vs. *Collinson*, 3 *Gill & Johns.*, 25, an administrator may, when called upon to account to the Court of Chancery, exhibit with his answer, and explain not only the accounts passed in the Orphans' Court, but the vouchers for the credits therein allowed him, I am of opinion that it would be of pernicious tendency to compel him to do so. It might cause the pleadings to run into a degree of prolixity which would be extremely inconvenient. The accounts settled with the Orphans' Court are *prima facie* evidence in suits relating to matters contained in them, and he who disputes their correctness has the *onus* upon him. The vouchers, the Chancellor thinks, are to be regarded as evidence, and need not be filed as part of the pleadings. It must be