

of his 'personal estate' is bequeathed to his wife, and the before named children. The auditor supposes that the testator's debts are charged in the first instance, upon the profits of the estate; and that as between the legatees, the personal estate is liable only in the event of a deficiency of profits to satisfy that charge. In strictness then, the accounts of the administration of the personal estate should be kept distinct from the accounts of the profits of the whole estate. But upon examination of the account passed by the executors, and of the testimony, he is satisfied, that no advantage can result from such a separation, which would compensate for its increased expense; as the amount of the testator's debts will greatly exceed the net profits, which under the most favourable circumstances, might be derived from the estate. The auditor has, therefore, for the present, adopted the accounts as passed by the executors; and proposes, in the future distribution of the balance in the hands of the executors, to treat the same as the residue of the testator's personal estate.

The auditor further reports, that the real estate of the testator *Baruck*, which he devised to the testator *William*, for life, was worth, at the time of the death of the testator *William*, the sum of \$22,433 33; and is of the same value at the present time; and the average annual values thereof, at the aforesaid periods, are estimated at four *per cent.* on the gross values, or \$897 33. That the devise to *Kitty Bowie*, includes about one hundred and fifty acres of land of said estate, which is supposed by *William D. Bowie*, in his deposition, to be worth \$30 per acre, or \$4,500, at the aforesaid periods; and the average annual values at said periods, are estimated at four *per cent.* on the gross values, or \$180. That the devise to *Walter B. Bowie*, includes about three hundred acres of said estate, worth \$50 per acre, \$15,000, and about two hundred acres, worth \$10 per acre, \$2,000, making \$17,000; and the annual values thereof, as aforesaid, are estimated at four *per cent.* or \$680.

The auditor further reports, that the depositions of *Samuel Sprigg*, *Robert Bowie*, *Nolley Young*, and *John Contee*, are indefinite and unsatisfactory, as to the value of the real estate of the testator *William*. The deposition of *William D. Bowie*, is more particular, and the auditor has adopted his estimates of the value of said estate. The accompanying statements shew that the real estate of the testator *William*, was, at the time of his death, and is at the present time, worth \$49,250; and the average annual