

altogether an affair of his testator's estate, he would certainly have so expressed himself; and it was his duty, most distinctly, to set forth that intention, if the facts were so; because, if the bill had been sold above par, the profit, in that case, belonged to the estate of his testator; and upon that ground alone, if it had been returned protested, the estate of the testator could have been made to bear the loss.

To shew, that this bill of exchange was, in truth, made a part of the affairs of the estate of the late *John Hepburn*, the petitioner places great reliance on the entry of the 8th of April, 1789. But it must be recollected, that at a very early period, dollars were made a legal tender at six shillings each; (*q*) which afterwards, in a spirit of rivalry with the other colonies, and to retain the then circulating coin in the country, became current at seven shillings and sixpence each; and that to prevent the evils arising from such fluctuations in the current coin of the colonies, the government of the mother country interposed and directed, that dollars should pass in all of them at six shillings, which was affirmed by the Legislature here; (*r*) so that although the distinction between *legal* and *current* money was still kept up by the habits of the people, accounts of executors and administrators were settled with the courts in *legal* money at the rate of six shillings to the dollar; (*s*) even after dollars were, by law, made a legal tender at seven shillings and sixpence, (*t*) until such accounts were, long afterwards, directed to be stated in dollars and cents. (*u*) These circumstances gave rise to many mistakes and much perplexity. (*w*) Whence it became a general habit for executors and administrators, before, and continued to be so for some time after the revolution, to submit their papers and vouchers to the Register of Wills; who made all the proper corrections, and put the account into legal form. (*x*)

The necessity for this aid from the register was increased at the time this executor *Samuel C. Hepburn*, proposed to pass his account; because of the variety of the kinds of current money of which its numerous items were composed, and the peculiar depreciation of some of them. (*y*) The necessity and importance of

(*q*) 1686, ch. 4.—(*r*) Royal Proclam. 18 June, 1704, 6 Anne, c. 30; 1708, ch. 4; Chal. Pol. Ann. 367.—(*s*) Dep. Com. Gui. 20, 44.—(*t*) June, 1780, ch. 3, s. 19; November, 1781, ch. 16.—(*u*) 1798, ch. 101, sub ch. 6, s. 5.—(*w*) *Parker v. Mackall*, 2 Bland, 66, note; *Woodward v. Chapman*, 2 Bland, 69, note.—(*x*) Dep. Com. Gui. 20.  
 (*y*) *The Chancellor's case*, 1 Bland, 635.