

amount of \$1,005, were mortgaged to *The Bank of the United States*, as is alleged. They have not been taken out of the possession of the administrator; and the auditor thinks they should be accounted for by him, as a part of the personal estate of the intestate, leaving the *Bank* to prove its claim as it may think proper. The commission allowed is supposed to be correct, as the act of 1798 limits the allowance to ten per cent. on the amount of the inventory. This account A. is also supposed to be erroneous, as no interest is allowed on the amount of the estate in the hands of the administrator. The auditor has therefore, stated an account B. from which the aforesaid objectionable items are excluded. The commission is allowed on the amount of the inventory, and interest charged from fifteen months after the date of the letters of administration.

To this report, the plaintiffs, whose claims are No. 1, 2, and 3, on the same day filed the following exceptions. They except to claim No. 4; because the same is secured by a deed of trust from the debtor to *Richard Smith* of certain real estate in the District of Columbia, where the claimant is situated or resident; and which is not liable for the claims of the complainants and other general creditors; and the complainants insist, that the said creditors should enforce it in the name of said creditor, or that the said security should be assigned for their benefit before any part of the fund, created in this cause, should be applied to payment of said claim. They except to claim No. 5; because it is barred by limitations; and because an absolute judgment was recovered, on the same cause of action, against *Benjamin B. Mackall* and *Richard H. Mackall*; and the said judgment is evidence, that the personal estate in the hands of the said administrators was sufficient to pay said claim; and therefore, bars the said claim as against the real estate, and the personal estate in the hands of the administrator *de bonis non*. They except to claims No. 6 and 7; because they are not proved in the usual manner; and also for the same reasons stated in their exceptions to claim No. 5. They except to claim No. 8; because it is not proved in the usual manner; because it is barred by limitations; because it was satisfied by the notes of *Benjamin B. Mackall*, &c. which is stated and mentioned in said claim; and because it is admitted, that the said claim is secured by a deed of trust of real estate in the District of Columbia, where the claimant resides or is situated; and the said real estate should be first applied to the payment of said claim in exoneration of the fund raised in this cause. They except to claim No. 27; because the