

been fully administered, except as to debts which the court shall deem desperate.

This section referred to as indicating that a final account, so far as debts are concerned, must be stated before the orphans' court can order legacies paid, or distribution made. *Lowe v. Lowe*, 6 Md. 353; *Cf. Clarke v. Sandrock*, 113 Md. 426.

This section referred to in deciding that the vouchers upon which an account is passed, do not become a part of the records of the orphans' court. *Randall v. Hodges*, 3 Bl. 484.

This section referred to in construing sections 3 and 285. *Levering v. Levering*, 64 Md. 411; *Biddison v. Mosely*, 57 Md. 93; *Jones v. Jones*, 41 Md. 359.

Cited but not construed in *Hignutt v. Cranor*, 62 Md. 219.

1904, art. 93, sec. 3. 1888, art. 93, sec. 3. 1860, art. 93, sec. 3. 1798, ch. 101, sub-ch. 10, sec. 9. 1831, ch. 315, sec. 3.

3. If an administrator shall fail to return an account as before directed within the time limited by law, or within such further time as the orphans' court shall allow not exceeding six months, his letters, on application of any person interested, may be revoked and administration granted at the discretion of the court; and the administrator to whom letters may be granted shall be entitled to put the delinquent's bond in suit and to recover such damages thereon as the jury may find; and in assessing such damage the jury shall allow such sum as will be equal to six per centum per annum on the amount of the inventory or inventories, from the time of the return or returns to the time of the verdict, over and beyond the damages, for such loss or injury as the estate may have sustained by the delinquent's conduct.

The act of an executor in transferring stock of the decedent to himself and selling the same without an order of court, justifies his removal. When an executor may be removed. *Levering v. Levering*, 64 Md. 411.

An attorney for claimants is entitled to ask for a revocation of letters under this section. If an administrator has stated a final account, it is his duty to distribute. *Biddison v. Mosely*, 57 Md. 93.

Where the orphans' court has authority under this section to remove an administrator, the presumption is that the court properly exercised its power. The pendency of an appeal and of proceedings in equity, held to be no excuse for a failure to account. *Jones v. Jones*, 41 Md. 359.

This section referred to as indicating that a final account so far as debts are concerned, must be stated before the orphans' court can order legacies paid or distribution made. *Lowe v. Lowe*, 6 Md. 355; *cf. Clarke v. Sandrock*, 113 Md. 426.

Cited but not construed in *Hignutt v. Cranor*, 62 Md. 220.

*Ibid.* sec. 4. 1888, art. 93, sec. 4. 1860, art. 93, sec. 4. 1798, ch. 101, sub-ch. 10, sec. 1. 1818, ch. 217, sec. 1.

4. In such account shall be stated on one side the assets which have come to his hands according to the inventory or inventories returned to the court or received and appraised as herein directed after the inventory or inventories returned, and including therein the interest that may have been received on sales made under the authority of the court, and the sales made under the court's direction; that is to say, the inventory or inventories are to show the articles of the estate, and the sales, the amount of their value, where they have been