

152.

See notes to section 151.

154.

To the first note to this section on page 2084 of volume 2 of the Annotated Code, add the case of *Sudler v. Sudler*, 121 Md. 54.

155.

See notes to section 144.

167.

See note to section 172.

172.

The orphans' court has no jurisdiction to authorize a guardian to invest the ward's funds in a loan to the guardian himself upon his promissory note bearing interest. Definition of the term "investment." *Fidelity & Deposit Co. v. Freud*, 115 Md. 31.

173.

See note to section 172.

178.

This section was intended to deal with the disposition of the income of the ward's estate, and contemplates allowing the guardian to use an unexpended balance of the income temporarily upon paying interest; it does not refer to investments of the *corpus* of the estate. Definition of the term "investment"; distinction between an investment of funds, and their retention and use by the guardian. *Fidelity & Deposit Co. v. Freud*, 115 Md. 34.

186.

See notes to section 144.

190.

The orphans' court has no jurisdiction to authorize a guardian to invest the ward's funds in a loan to the guardian himself upon his promissory note bearing interest. *Fidelity & Deposit Co. v. Freud*, 115 Md. 32.

193.

See notes to sections 178 and 190.

Inventory and List of Debts.

228.

Where a testator provides in a will that all the residue of her estate, including all debts due her, shall go to A, B & C, and A owes the testator money, A, B and C also being named as executors; and where the executors have stated an account in the orphans' court which shows that a balance is in hand ready for distribution to the residuary legatees, the orphans' court will not, under this section and section 243, grant issues to a court of law to determine whether A is indebted to the testator. B and C may sue A at law direct for their respective interests in his indebtedness to the testator. Where a testator bequeaths to a residuary legatee a part of his indebtedness to the testator, such indebtedness to that extent is extinguished. *Sloan v. Sloan*, 117 Md. 142.

This section referred to in holding that a case had not been set down for hearing by the orphans' court on petition and answer. While this section does not in terms provide for even an answer, the proper practice is