

An. Code, sec. 8. 1904, sec. 8. 1888, sec. 8. 1820, ch. 174, sec. 7.

8. Every administrator may, within one year after the date of his letters, return to the orphans' court a list of the debts due from his decedent, which may be made known to him, stating the principal and the time at which interest is to commence on each respective debt—to which list of debts shall be annexed the oath of the administrator that the same is a correct list of the debts due from his decedent, so far as the said debts have come to his knowledge; and every six months thereafter, until the estate may be finally settled, a similar return may be made of such debts as shall come to the knowledge of the administrator within that period—which list of debts shall be recorded by the register of wills and a copy thereof certified under the hand of the register, and the seal of his office shall be *prima facie* evidence of the amount of debts due by the decedent in any court where the administrator alleges that he has not assets sufficient to discharge the claim in controversy, or any part thereof.

An. Code, sec. 9. 1904, sec. 9. 1888, sec. 9. 1820, ch. 174, sec. 8.

9. Such lists shall not afford any evidence of the justice or correctness of any claim therein when controverted by the administrator in any suit instituted for the recovery of such debt, nor shall the same be construed to take any debt out of the operation of any plea of limitation.

An. Code, sec. 10. 1904, sec. 10. 1888, sec. 10. 1798, ch. 101, sub-ch. 10, sec. 11.

10. Whenever, under the provisions of a will, it shall be necessary for an executor or an administrator *cum testamento annexo* to retain in his hands the personal estate, or any part thereof, after all just claims are discharged, as where money or some other thing is directed to be paid at a distant period, or upon a contingency, any court of equity in the city or county, or the orphans' court shall have the power, on the application of such executor or administrator, or of a party interested, to decree or give directions thereto; and it shall be the duty of such executor or administrator to apply to the said court of equity or the orphans' court; and the said courts, respectively, shall have full power to decree or direct what part of the personal estate shall be retained or appropriated for the purpose, and in what manner it shall be disposed of, and the legacy or benefit intended by the will shall be secured to the person to be entitled at a future period or contingency, and how the necessary part of the personal estate to be appropriated for the purpose shall be prevented from lying dead or being unproductive, and how it shall be applied, agreeably to the intent of the will or the construction of law, in case the contingency shall not take place.

Where will shows that testator does not intend that widow shall have possession of corpus of his estate but only that the *net proceeds of income* be paid to her for support of herself and son, this section is applicable, and a release, for corpus of estate executed by widow subsequent to statement of an administration account cannot defeat claim of son for what was due him upon death of mother. *Lawson v. Burgee*, 131 Md. 440.

Where executors fail to apply to orphans' court or a court of equity as they ought to do under this section, either court may assume jurisdiction upon application of interested party. When equity assumes jurisdiction executor may be required to