

of the goods, wares, merchandise and effects delivered or so sold, or the value of the work so done or of the services so rendered, and also to prove an assumption to pay for the same; such oath shall sufficiently prove such payment, delivery, sale, work done, services rendered or other things properly chargeable in account, and the price or value thereof (as the case may be), and an assumption to pay for the same, if the affiant (without stating, or being able to state, the ultimate facts of such payment, delivery, sale, work, services or other things, or such price or value, or such assumption) shall state that the party bringing suit therefor keeps regular books of account, that the keeping of such books is in the charge or under the supervision of the affiant, and that entries in such books, made in the regular course of business, show that the person sued therefor is indebted therefor to the party bringing suit therefor, over and above all discounts, in a specified amount, and shall attach to such oath an itemized statement of such indebtedness as shown by such books; provided, the party bringing suit for such money, or the price of such goods, or the value of such work or services, shall, on or before the first day of the trial term of the court, make oath as aforesaid before some judge or justice of the peace of this State or before some officer of the State or country where he may be at the time having authority to administer an oath therein and certified as aforesaid, that he believes the money, goods, merchandise, effects or chattels charged in the account to which such oath shall be annexed were *bona fide* delivered as charged or that the work or services charged in said account were *bona fide* done or rendered as therein charged and that he hath not to his knowledge or belief received any payment or satisfaction for the articles, work, or services therein charged more than credit is duly given for in and appearing upon the said account, nor hath he received any security for the same, and that the amount charged and claimed is justly due according to the best of his knowledge and belief.

Open accounts covering goods sold and delivered, with affidavits attached, not admissible in evidence under this and the following section, as basis of decree. *Roland v. People's Bank, Somerset County*, 134 Md. 221.

Proof in accordance with this section, held sufficient to establish an account *prima facie*. *Jackson v. West*, 22 Md. 82.

Held (under act, 1785, ch. 46), that omission of word "security" in the probate of an account was fatal. If each of two several probates is defective in itself, the two cannot be considered together so as to make either complete. This section must be strictly construed. *Dyson v. West*, 1 H. & J. 567. And see *Smoot v. Bunbury*, 1 H. & J. 137; *Evans v. Bonner*, 2 H. & McH. 377.

Power of the orphans' court to pass accounts is not limited to such as are proved according to act of 1785, ch. 46. *Stevenson v. Shriver*, 9 G. & J. 336.

See sec. 67 and notes to sec. 68.

An. Code, 1924, sec. 52. 1912, sec. 49. 1904, sec. 49. 1888, sec. 44. 1785, ch. 46, sec. 5. 1888, ch. 392.

64. Any account for money or goods lent or due and chargeable for goods sold, work done or other things properly chargeable in account not exceeding fifty dollars which shall be sworn to by the creditor before a justice of the peace of this State or before any officer of any other State or country where he may be at the time having authority to administer an oath therein and certified as aforesaid to be just and true, and that he hath not, directly or indirectly, received to his knowledge any part or parcel of the money or goods charged as due by such account or any security or satisfaction for the same more than credit shall be given for, shall be received as good evidence in any court or before any justice of the peace of this State,