

Delay of administrator *d. b. n.* in rendering account where both sides are at fault not ground for removal under circumstances. *Fulford v. Fulford*, 153 Md. 91.

The provisions of secs. 1-3, 106, 112, 116, 127 and 212-220 with respect to time of accounting are directory, as time of settlement is subordinate to exigencies of reasonable and prudent administration. *Goldsborough v. DeWitt*, 171 Md. 253.

Where there was no evidence that executor intended to wrong anyone, or that anyone was prejudiced by his failure to render account in time, and his testimony shows a willingness to apply funds in his hands properly and to render an account, he will not be removed. An executor may only be removed for legal and specific causes and after citation and an opportunity to be heard. *Belt v. Hilgeman*, *Brundige Co.*, 138 Md. 135. And see *Stake v. Stake*, 138 Md. 54.

An appeal lies from refusal of orphans' court to remove executor for failing to account for certain money to which his testatrix was entitled in distribution of estate of her mother, and for omitting certain property from inventory. See notes to sec. 258. (Court declines to follow expression in *Hebb v. Hebb*, 5 Gill, 509.) *Stake v. Stake*, 138 Md. 54.

The act of executor in transferring stock of decedent to himself and selling same without 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 orphans' court has authority under this section to remove administrator, presumption is that court properly exercised its power. The pendency of an appeal and of proceedings in equity, held to be no excuse for failure to account. *Jones v. Jones*, 41 Md. 359.

This section referred to as indicating that final account so far as debts are concerned must be stated before 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; *Newton v. Johnson*, 173 Md. 171; *Harlan v. Hunter*, 170 Md. 517.

See notes to secs. 38 and 265.

An. Code, 1924, sec. 4. 1912, sec. 4. 1904, sec. 4. 1888, 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 sold; and for articles so sold he shall be charged the price according to the return; and if any articles have been sold for credit and not yet paid for, they shall be accounted for in a subsequent account; and all moneys received for debts due the decedent shall be included in said account.

This section construed in connection with sec. 5. See notes thereto. *York v. Md. Trust Co.*, 150 Md. 358.

An account stated in accordance with this section is not intended to express or imply an opinion of court in relation to ownership of property. At all events, account is only *prima facie*—see notes to sec. 1. *Haslett v. Glenn*, 7 H. & J. 23.

This section referred to as indicating that debts due the decedent form no part of the inventory. *Handy v. Collins*, 60 Md. 240.

Cited but not construed in *Fowler v. Brady*, 110 Md. 207.

See notes to secs. 13, 245 and 330.

An. Code, 1924, sec. 5. 1912, sec. 5. 1904, sec. 5. 1888, sec. 5. 1798, ch. 101, sub-ch. 10, sec. 2. 1841, ch. 178, sec. 3. 1874, ch. 155. 1884, ch. 470. 1906, ch. 410. 1922, ch. 329. 1933, ch. 342. 1935, ch. 483. 1939, ch. 511.

5. On the other side shall be stated the disbursements by him made, and which are to be made in the following order and priority: First, funeral expenses, to be allowed at the discretion of the court according to the condition and circumstances of the deceased, not to exceed three