

It is within the discretion of the court to allow funeral expenses not to exceed the maximum mentioned in this section; hence, such matter is not a proper subject for issues. *Maynadier v. Armstrong*, 98 Md. 180. And as to funeral expenses, see *Wethered v. Safe Deposit Co.*, 79 Md. 160; *Lentz v. Pilert*, 60 Md. 300; *Shaeffer v. Shaeffer*, 54 Md. 684.

This section limits funeral expenses to \$300. Orphans' court may not, after having allowed an amount for funeral expenses in excess of \$300, make an additional allowance for tombstones. *Quaere*, is husband's estate liable for funeral expenses of a wife who survived him? *McComas v. Wiley*, 135 Md. 588 (decided prior to act, 1922, ch. 329).

A husband as executor of his wife's estate will not be allowed for funeral expenses, medical attendance and tombstone—see notes to art. 45, sec. 21. *Stonesifer v. Shriver*, 100 Md. 30.

As to funeral expenses, see also art. 16, sec. 242.

Generally.

There is no inconsistency between provision of this section *re.* the allowance of extraordinary expenses (not personal) and sec. 365 of District of Columbia Code. *Brosnan v. Fox*, 284 Fed. (Ct. Apps. D. C.) 926.

Cited in *Frank et al. v. Warehime*, Daily Record, July 7, 1939.

Cited in connection with payment of part of industrial life insurance policy for funeral expenses of insured. *Norris v. Life Ins. Co.*, 169 Md. 578.

Cited in *Goldsborough v. DeWitt*, 171 Md. 266.

Cited in dissenting opinion in *Fay v. Fay*, 172 Md. 581.

Cited but not construed in *State v. Casualty Co.* (Judge McLanahan, Baltimore City Court), Daily Record, Oct. 18, 1939.

Cited but not construed in *Winder v. Diffenderfer*, 2 Bl. 207; *West v. Smith*, 8 How. 412.

See secs. 8, 69, 78 and 100.

Taxes are a preferred debt—art. 81, sec. 150.

1933, ch. 69.

6. Whenever any married woman dies, or shall have died, her estate, providing it be solvent, shall be liable for the payment of her funeral expenses, to be allowed in the discretion of the Court according to the conditions and circumstances of the deceased, not to exceed Three Hundred (\$300) Dollars, except by special order of court. It shall be the duty of the executor or administrator of such a deceased wife's estate to pay said funeral expenses out of her estate and to thereafter collect from the deceased wife's surviving husband a sum sufficient to reimburse said decedent's estate for the amount so paid out of it to cover said funeral expenses. The provisions of this sub-title are not intended to relieve a surviving husband of his liability for the payment of his deceased wife's funeral expenses, but is intended to make a deceased wife's estate, providing it be solvent, a primary source from which her funeral expenses may be paid.

Advancement for funeral expenses by administratrices of a married woman entitles them to reimbursement from estate and does not relieve husband from liability to reimburse estate; when husband liable for medical expenses, etc. *Anderson v. Carter*, 175 Md. 540.

1937, ch. 441.

7. For legal services rendered by an attorney at law to an estate, the Orphans' Court may on his own petition allow such attorney such sums as it may deem reasonable as an expense in the administration account of the Executor or of the Administrator during whose encumbency such services were rendered.

An. Code, 1924, sec. 6. 1912, sec. 6. 1904, sec. 6. 1888, sec. 6. 1798, ch. 101, sub-ch. 14, sec. 5. 1847, ch. 230.

8. If anything be bequeathed to an executor by way of compensation, no allowance of commissions shall be made unless the said compensation