manner as for the sales of the personal estate, and by the 11th section, his bond is made answerable therefor. The executor is as much bound to account for this fund in this court as in the Orphans Court, and it being treated as personal property, it is not necessary to make the heirs parties to this proceeding. The widow, however, is not to be deprived of her rights. She is to be treated as a purchaser for valuable consideration of the devise to her, and is to receive the interest of the whole residue of the purchase money after the payment of debts, for her life, or if she prefer it, a gross sum in lieu thereof, which may not exceed the value of her dower, the latter to be paid to her in preference to the claims of creditors.

[From the order passed in pursuance of the above opinion, the defendants appealed, and so far as the views stated in said opinion are concerned, the order was affirmed by the Court of Appeals, at its December term, 1853. See 4 Md. Rp., 522.]

NICHOLAS BREWER, of JNO., for Complainants. Cornelius McLean, for Defendants.