

Atlantic County Orphan's Court.

In the matter of the estate of } In exceptions to the final account of,
Mary Jane Krattan, deceased. } Anderson Bourgeois, administrator.

Opinion by E. C. Hooper, Judge.

Anderson Bourgeois, the Administrator appointed by the Orphan's Court of Atlantic County, filed his final account of the above estate and exceptions thereto were filed by Eva Smith, one of the heirs of the said estate. A day was fixed for hearing, by consent of the Administrator and the Exceptant, and on the day so fixed, it was agreed between the Administrator and the Exceptant that the hearing be adjourned until the 27th day of May, 1904, on which day the Administrator appeared in person representing himself, and the Exceptant appeared in person and was represented by O. C. Hooper, Esq., and Nelson Burr Barkell, Esq. On the day of the hearing it was agreed between Anderson Bourgeois, the Administrator, and Nelson Burr Barkell, proctor for the Exceptant, that the account filed by the administrator be corrected in the following particulars to wit: That the item of charge of \$150.00 for furniture as well as the item of discharge corresponding thereto, be stricken from the account, both as to charge and to discharge. That the last exception pertaining to discharge, namely: The claim of Eva Smith for \$5.00 be allowed, and the Administrator be credited with the same. That the credit item of \$10.00 in the account for interest paid Edward M. Krattan for interest in furniture, be disallowed and stricken from the account. That the item of \$3.75 paid for storage on furniture in the credit of the Administrator's accounts, be disallowed and stricken out. These items and changes in the account being agreed upon, I will sign an order in accordance therewith, and the account shall be amended accordingly. The chief contention between the contesting parties is the claim that the Administrator should account for moneys received by him from Alice Smith, former Administrator of Mary J. Krattan, in the City and County of Philadelphia, State of Pennsylvania. The evidence produced showed that Mary J. Krattan was the wife of Edward M. Krattan who had placed an insurance upon his life in the Cetera Life Insurance Company, payable to Mary J. Krattan, his wife, her Executors, Administrators or Assigns. That Mary J. Krattan died before her husband, Edward M. Krattan, and that subsequently he died. Before his death, the policies had been assigned to C. H. Brush as collateral security for a loan, otherwise the policies remained the same as when originally issued, that is, there had been no change in the beneficiary. That after Mary J. Krattan and her husband, Edward M. Krattan, died, letters of administration were granted by the Orphan's Court of Philadelphia, to Alice Smith, and that the Cetera Life Insurance Company of Hartford, Connecticut, paid to Alice Smith, Administrator of the estate of Mary J. Krattan, and to C. H. Brush, Assignee, the amount due under the policies. That Alice Smith, Administrator of the estate of Mary J. Krattan received from the said Life Insurance Company the sum of \$656.68 which was paid to her by a check of the Cetera Life Insurance Company of Hartford, Connecticut, drawn to the order of Alice Smith, Administrator of the estate of Mary J. Krattan, and endorsed, Alice Smith Administrator of the estate of Mary J. Krattan.

That the said Alice Smith, Administrator as aforesaid, accounted to the Orphan's Court of Philadelphia for that amount and exceptions were filed to her account in said Court, and among other things it was there contended by the Administrator of the estate of Edward M. Krattan, that he was entitled to the insurance money. The Court, however, decided that he was not so entitled. Anderson Bourgeois, who had been appointed by the Orphan's Court of Atlantic County in said suit in Philadelphia, contended that he was entitled to the fund. It appears from the evidence that Edward M. Krattan, immediately after the death of his wife, executed the following assignment or agreement to Anderson Bourgeois: "Agreement made this 17th day of September 1899 between Edward M. Krattan and Anderson Bourgeois representing the heirs of Mary J. Krattan, deceased; witnesseth that the said Edward M. Krattan agrees to sell and the said Anderson Bourgeois agrees to buy, all the right title and interest of the said Edward M. Krattan in the estate both real and personal of the said Mary J. Krattan, deceased, excepting the Sea Isle City Property belonging to the said Mary J. Krattan, deceased, for the price of sum of One hundred and twenty five dollars (\$125.00), settlement to be made within ten days from the date hereof. Signed Edward M. Krattan". The Orphan's Court of Philadelphia as between Anderson Bourgeois representing the heirs of Mary J. Krattan, deceased, and the administrator of Edward M. Krattan, decided that the said Anderson Bourgeois was entitled to the money. The Court did not pass upon the question as to whether Anderson Bourgeois was entitled to the money as representing the heirs or whether he was entitled to it as the Administrator of Mary J. Krattan, the issue as framed and decided was whether the Administrator of Edward M. Krattan or Anderson Bourgeois, representing the heirs of Mary J. Krattan was entitled to it, nor were all the parties who would be affected by the decree made parties to the proceedings. The Court, however, awarded to Anderson Bourgeois, an Assignee representing the heirs of Mary J. Krattan, the deceased, the sum of \$555.09. The evidence showed that Anderson Bourgeois only received the sum of \$428.91, and the difference between that and the award made by the Court was not accounted for in detail. The evidence showing, however, that for some cause, not explained, this sum was applied by way of compromise and was paid to him by Alice Smith, Administrator of Mary J. Krattan, through her representative. There is no dispute as to the facts in the case; the contention on the part of the Accountant is that in as much as the sum in question had been awarded to him as Assignee, representing the heirs of Mary J. Krattan, deceased, he was not obliged to account for it as her Administrator. The Exceptant contending that in as much as it was a part of the estate of Mary J. Krattan, and all of the persons who were interested in the sum of money were not made parties to the proceedings in Philadelphia, a decree of that Court could not bind them, and that this Court had a right to determine whether or not it was a part of the estate of Mary J. Krattan, and if so, to compel the Administrator to account for it. I am of the opinion, first, that the money so received was