WEST VIRGINIA CODE: §44-4-13

§44-4-13. Receipt to be given fiduciaries for vouchers.

Any fiduciary commissioner or commissioner in chancery, having before him the accounts of a fiduciary for settlement, shall, on request, execute and deliver to such fiduciary a receipt for all vouchers filed with him that receipt, if such vouchers be afterwards lost or destroyed, shall, in any suit or proceeding against such fiduciary, be evidence of the delivery to the fiduciary commissioner of the vouchers therein mentioned.