balance sheets of all estates under his administration. Here accounts are audited and certified by me, and the balance is paid under order of Court to the Colonial Treasury. On closing each estate, the like process is gone through, and the final balance is paid in like manner under like order to await the claims of the legal personal representatives of the intestate.

(B.) As to real estate—Under section 9 of the Real Estate Administration Act, 1860, the Registrar is required to account in the fullest manner, as thereby is enacted; his accounts being examined and certified by the Judge annually, and this is all that a Court of Equity would in the first instance require of an executor acting under a will, who is allowed twelve months to gather in the personality at all events. But the 7th Section of that Act requires that "Rents and other moneys received by the Registrar shall be paid by him," (not as received but) "after the deduction of such sums as may be expended under the powers" of the Act, and be paid not immediately as received, but *quarterly*, by order of the Judge, into the Colonial Treasury. Thus, although he is bound to pass his accounts only once a year, his *balances* must be paid in *quarterly*. I therefore always examine and pass the Registrar's accounts of Real Administration quarterly. In passing these different accounts, nothing is taken for granted that can be made the subject of proof. I allow not the smallest payment, save upon voucher; the commission I always calculate myself, and check all the castings to the best of my ability, which is but slight, in matters of account especially. There will be discovered, I believe, only one class of error in any of these accounts, viz., an occasional half-penny, penny, or at most, a three-pence in the estimate of commission charged by the Registrar; but I undertake to say this error will never be found in the Registrar's favor, but invariably in favour of the estate; at all events, it is always so intended.

II. FUNDS BELONGING TO SUITORS.

The only funds under this head to which your letter can refer, as having been paid into the Colonial Treasury must be money paid into Court to abide the event of a suit. I will allude to them presently.

III. INSOLVENT'S ESTATES.

The manner which these estates have been dealt with at Auckland is of public notoriety. As to any Insolvents' Estates' Fund, I regret to say it has proved a myth in consequence of creditors making no response to calls upon them to meet, and almost invariably failing to propose any one to act as Assignee or Trustee. I have in the majority of cases availed myself of the assistance of the late Deputy-Registrar, who before his valuable but ill-salaried services were withdrawn from the Supreme Court, consented to act as a quasi-official Assignee. To the best of ability I have checked the Schedules and Accounts in every case brought before the Court. The Debtors and Creditors Act assumed to create an Insolvent Estates Fund by a commission of £5 per cent., but I felt it to be my duty to allow the Official Assignee £8 per cent., viz., the higher scale allowed by the Supreme Court Rules to Official Administrators. Consequently there never could be any Insolvents Estates Fund. Even thus, the duty became so burdensome to the Deputy Registrar, that I have found it impossible to continue this practice and have succeeded in some cases in persuading some Creditors to become Assignees of an Estate, while in others where the Estate was very small or even nominal, the Deputy Registrar has obliged me by accepting an assignment to himself.

In one case only I have sanctioned the employment of a professional Accountant. That Balance Sheet covers 44 pages of foolscap; deals with about 80 sets of creditors, and disposes of an Estate of tradings to the extent of more than £23,000 (on the other hand in another case the Debtors to the Estate numbered if I recollect rightly about 400, each requiring a separate account of Bill of parcels.) In the former large estate Mr. Anderton the late Deputy Registrar has already recovered about £3500 in an *omnium gatherum* of items. In one other Estate the same gentleman collected some £1200 of Assets and doubtless in other cases some small sums have passed through his hands which may together make up an appreciable sum. I have however felt less anxiety in these estates because when there has been any estate at all, the creditors have always been represented at the final hearing and the assignees account has been checked and tested by those directly interested in the balance. At the same time when explanations have been required he has been examined upon oath in open Court.

Now an accountant might perhaps relieve the Registrar of some trouble if he continues to act as official administrator and at all events additional clerks must be supplied to the Registrar's office. But beyond all doubt the Estates of Insolvents cannot be wound up under the supervision of the Court without the aid of an Accountant either professional or official.

These being the subjects to which your letter directly refers I proceed to offer the best suggestions I can in answer seriatim to the proposed innovations.

1 and 2. I have described the present practice in dealing with the funds coming under "Intestate Estates and funds belonging to suitors." That practice is regulated by law by the old Supreme Court Rules Ordinance, A 2, Sept. 4, No. 1. Rules touching estates and effects of persons deceased Rules 11, 13 and 14, and A 3 Sept. 7, No. 12, General Rules of the Supreme Court Rules 1, 2, and 3. Being thus fixed by law the Government cannot add to, take from, or otherwise alter that practice. And if a new law be introduced embodying the innovations which I proceed to notice I believe that official administration will become impracticable. Some however of the