

The Legal Division has continued to advise on legal matters in connection with the administration of estates. Questions dealing with the construction of wills, and with all branches of trustee and mercantile law, are referred to the Office Solicitor by the various administration Divisions, and the number of such references is very large.

WILLS, TRUSTS, AND AGENCIES DIVISION.

The work of this Division was formerly performed by two independent Branches, known as Wills I and Wills II Branches, which were located on different floors of the building. The Branches were amalgamated on the 19th November, 1917, and the staff of the combined Divisions was concentrated on one floor.

The working-conditions of this important Division have been very considerably improved as the result of reorganization and the provision of better accommodation and equipment.

The staff of the Division has been subject to constant change as the result of the war. Out of a staff of seventy-two as at the 31st March last there were only twenty-five permanent officers, and of these only sixteen were on the staff of the Wills I or Wills II Branches on the 1st April, 1917. Of the twenty-five officers referred to, only five were senior officers, the remainder comprising cadets and typists. In spite of staff difficulties, a very large volume of work has been handled with a minimum of inconvenience to Office clients.

During the year the number of estates reported for administration was 508, and the number closed was 388. The total number of estates under administration by this Division as at the close of the year was 7,704, and the total value £7,002,691. The estates chiefly comprise those administered under wills of deceased persons (except soldiers), those administered under marriage settlements or other trust instruments, estates managed on behalf of absentees or other persons or institutions requiring the services of an agent, and estates or property of enemy persons administered under the War Regulations.

The Division also handles the Investment Agency Branch, under which, as at the 31st March last, a total sum of £476,400 was held on behalf of clients and invested in the Common Fund.

SOLDIERS' ESTATES DIVISION.

This Division undertakes—(1) The administration of the estates of deceased soldiers either under will or in case of intestacy; (2) the control of affairs of soldiers on active service.

The work has shown a large increase during the year, as the following table will indicate:—

Under administration on—	Soldiers' Estates.	Soldiers' Agencies.
31st March, 1917	1,434	364
31st March, 1918	2,698	588

Since the beginning of the war the Department has administered the estates of 4,724 deceased soldiers.

In the earlier years of the war no special organization was created to deal with soldiers' estates. The administration was conducted in the usual way by the Wills Division if the soldier left a will, or by the Intestacy Division if he died intestate. With the gradual increase in the casualties suffered by the Expeditionary Force and the consequent expansion in the work it became necessary to constitute a special division. This was effected on the 31st March, 1917, the staff then consisting of five officers.

Up to the 1st March, 1918, the Controller of the Division was also in charge of the Intestate Estates Division, but the growth of the soldiers' work made it desirable to effect a severance of the two Divisions, and this was carried out on the date quoted.

Important concessions to beneficiaries have been made in connection with the administration of soldiers' estates. A uniform commission rate of 1 per cent. on the assets realized was fixed in September, 1915. This rate is extremely low, as compared with the rates in force for other classes of estates. A further concession