

fairly accurate and complete, there will be but little inducement for the exploitation of title guarantee companies, provided only the scale of fees on transfers are moderate, certain and simple.

For the incorporation and organization of companies, fees will be found to vary wonderfully. One instance is known to the writer where a company of \$40,000 was incorporated and organized for a fee of \$25. This is probably almost unique. Others have said that for similar work their charges have been as much as \$300 or \$400. This amount seems to be extreme. It is possible that the tendency in discussing these matters amongst the profession is to state a sum in excess of what is actually charged; but there is a great field for usefulness for a representative committee to meet and draw up a tariff which would lay down proper fees for such services, and which would put an end to the wide divergence which at present exists. There is no doubt a good deal of canvassing done amongst persons about to incorporate a company to find out who will do the work most cheaply, and there are chartered accountants who do such business, having all the forms which they consider necessary for that purpose and whose fees are usually considerably less than those which any professional man would be willing to charge. The only consolation the profession can derive from the fact that such work is done now by accountants is the feeling akin to that which possesses us when we find that a man has been his own lawyer and has drawn his own will.

The subject of fees in the Surrogate Court has also been discussed in the profession. It will be found that the fees do not contemplate, for instance, the work which is now done in preparing succession duty papers, and all fees are upon a scale which is not in any way proportionate to the value of services rendered to an estate of any size. This tariff also requires careful consideration and it would probably be found that if a representative committee of lawyers, either convened by the Benchers or otherwise, were to meet and prepare a tariff not only upon the matters last mentioned, but upon all questions of costs they could simplify greatly the present unsatisfactory and illogical method of keeping and rendering bills.