The testator died on the 10th October, 1910, leaving an estate valued at $100,002.98. The estate consisted of the sum of about $3,000 cash on hand, a life insurance policy which realized $3,693, shares in some fourteen different companies of an estimated value of about $93,000, and household furniture of trifling value. The testator bequeathed pecuniary legacies to fifty-three different persons, resident in twenty-three different places in Ontario, Quebec, Manitoba, Great Britain, and the United States. Fifteen of them were infants, under the age of twenty-one years. He also gave legacies to six charities. He created a fund of $10,000 to be held by his trustees for the benefit of his half-sister Frances Griffin, during her life, and thereafter for the daughter of his half-brother, Frank Wetherall. He also directed his trustees to acquire a burial plot at a cost not exceeding $500.

The executors have carried out the trusts of the will, and in the course of administration sold certain stocks, realising therefor $23,837.17. They have also collected interest and dividends amounting to $4,022.67, making together the sum of $27,859.84, and have disbursed in payment of legacies, funeral, and testamentary expenses, taxes, debts, and succession duties, $26,813.12. The assets of the estate were situate in the provinces of Ontario, Quebec, and Manitoba, and the executors were obliged to adjust with the several Governments of those provinces the amounts of succession duties to which they were respectively entitled. The realising of this sum of $27,859.84 began in October, 1910, and continued throughout the year and until the following October. There were in all forty-seven items of receipts. The disbursement of the said sum of $26,813.12 extended throughout the same period, and involved sixty separate transactions. There are still in the hands of the executors stocks of the estimated value of $66,641.50, and unpaid specific legacies amounting to $5,853.34.

It appeared during the argument that the executors are now prepared to wind up the estate and transfer the residuary estate to the residuary legatee. I, therefore, am dealing with the case upon the basis of a full administration of the estate.

The learned Surrogate Court Judge has allowed the executors $3,000 or about three per cent. of the value of the estate, when taken over by the executors. Adding to that