think there should be careful supervision of these matters by the court. It is important that expenses of administration should be carefully checked, and that trustees' disbursements and remuneration be approved, and also that solicitors' bills of costs be taxed. The proper place for passing accounts is in the courts, where the records are readily available to everyone.

Perhaps it would answer the question raised by Senator Moraud if I pointed out that under the present Bankruptcy Act a good many steps in the administration of a bankrupt estate can be taken outside of Toronto. By the way, I am not holding any brief here for the city of Toronto. Voluntary assignments in bankrupty are filed with the Official Receiver in the locality of the debtor; and there are 16 Official Receivers in various parts of the province. In the second place, power is given to the Official Receiver in each case when he receives an assignment to direct the disposal of perishable goods, hold meetings of creditors, fix bonds of trustees, and so on. Thirdly, trustees are appointed at the meetings of creditors held in the locality of the debtor, and such trustees immediately proceed to administer the estates. Claims are settled by the trustees and inspectors without application to the Court, except when there is an appeal from their decision. Under section 43 of the act, they can do almost anything within reason, without recourse to the court. Furthermore, trustees can apply personally for their discharge. In a great many estates in which the authorized assignments are made outside Toronto, the only applications to the court at Toronto are for the discharge of the trustee and debtor, and for the taxation of solicitors' bills.

Hon. Mr. MORAUD: Do you not think that simplification of the administration of justice is desirable, and that centralization is a wrong principle?

Mr. Justice URQUHART: I would not agree with the latter, with respect. I have an idea that the more uniformity you can get in the practice with regard to a complicated statute like this, the better. Although all the High Court Judges in Ontario have jurisdiction in bankruptcy, we have only one Judge who is assigned specially to bankruptcy work, and we have one Registrar. Mr. Reilley was the Registrar for many years, and since 1934 the Registrar has been Mr. Cook, who is a very competent man. Issues may be tried outside Toronto. Although as a rule I sit exclusively in Toronto in these matters I have on occasions when the convenience of the parties demanded it sat in London and a number of other places to hear important matters. As Bankruptcy Judge, I have power to direct an issue to be tried before any Judge or Officer of the Court in any part of the province. This power has been used in many cases. One that I might cite is *re* Bozanich, 23 C.B.R. 234, which at my direction was tried in County Court at Windsor. An appeal from that court's decision was taken to me, and the case ultimately went to the Supreme Court of Canada. I am sure the Honourable Mr. Martin would remember it very well. More recently there was the case of Paul Croteau, in which I directed that the claims of more than one hundred wage-earners be tried at Hearst, which is not a county town but was their place of abode, before the District Court Judge of the District of Cochrane. Many trials have been held in the locality of the debtor, and I do not see why it is necessary to change the Act.

I come now to my third point. Whereas the Bill aims at decentralization, it would centralize certain powers in the Superintendent of Bankrupty. I have the utmost confidence in the present Superintendent, who has been a friend of mine for many years, but he may not always hold the office.

Section 91 and other sections provide that trustees in bankruptcy shall apply for their discharge to the Superintendent instead of to the Court. It is my submission that the present Act should not be changed in this connection.

Hon. Mr. HAYDEN: Under the Bill the receiving order would be made by the Court, would it not?