distributed from time to time . . . I think this allowance should not be treated as earned, until the sums received are also distributed."

After stating the facts of the case, that the widow was entitled during her lifetime to $1,000 annually from the income of the estate and that consequently there could be no distribution of the corpus till her death, the learned County judge said: "When that event happens, the present trustee, if then trustee of the estate, will, or ought to be, allowed on passing of its accounts a commission on the amount so realised. The reason for withholding the commission in such a case is that the duties of the trustee are not as yet wholly performed. They are only half performed. The commission is earned as soon as the other half (the more important half to the beneficiaries) is distributed among the persons entitled."

Re Griffin (1912), 3 O.W.N. 1049 has been already noted ubi supra.

Subject to the above five cardinal considerations formulated by Mr. Justice Teetzell and approved and adopted by Mr. Justice Britton, the following propositions seem to be established by the cases:—

1. The remuneration or compensation usually allowed to trustees, executors, etc., for their services is a percentage commission, varying from one to five per cent. upon the amount of the estate passing through their hands.

2. But as remuneration is not to be considered as earned until the assets of an estate have been both got in and distributed, commission should be allowed, or at any rate paid, only upon the amount from time to time actually disbursed or distributed, or presently to be distributed.

3. Prima facie the rate of such commission should be 5%, "but where the estate is large and the services rendered are of short duration and involving no very serious responsibility such a rate may be excessive." The rate should then be either one, less than 5%, or be upon a sliding scale similar to that in the cases of commission in lieu of taxed costs in administration