

should govern, the five cardinal considerations propounded by Mr. Justice Teetzel in last case. He added: "The compensation, where work has extended over years, should not be confined to an allowance by way of percentage, but it is proper to make an annual allowance. The amount depends upon the nature of the property, the degree of care, the extent of responsibility, etc."

*Saskatchewan L. & W. Co. v. Leadley* (1909), 14 O.W.R. 426, is a judgment of Mr. Hodgins, late Master in Ordinary, wherein he cites and acts upon what the late Mr. Justice Street said in *Re Williams* (1902), 4 O.L.R. 501: "I think we are warranted under the decision in *Re Berkley's Trusts* (1879), 8 P.R. 198, and the authorities there referred to, in holding that the remuneration of trustees whose duties cover a period of years, should not be confined to an allowance by way of percentage for the collection and payment over of income, but that it is proper to make to them an annual allowance for their services in looking after the corpus of the fund, receiving repayments upon principal and re-investing it." And the learned master in ordinary added: "The general rate of compensation to executors and trustees in Ontario is five per cent. on the annual receipts, but may be less."

*Re Patrick Hughes* (1909), 14 O.W.R. 630 is a judgment of Denton, Co.J., under the extended jurisdiction which had been conferred upon Surrogate Court judges by 63 Vict. c. 17, s. 18, and 3 Edw. VII. c. 7, s. 26, but which, as already stated, has been revoked by the Trustee Act of 1911. He referred to the judgment of Mr. Justice Street in *Re McIntyre v. London and Western Trusts Co.* (1904), 7 O.L.R. 548, where the latter, after stating generally the law that trustees are not entitled to an allowance for merely taking over an estate, but only for taking over and distributing, proceeds: "I think they should be allowed 2½% upon such portions of the corpus of the estate as they have taken over and distributed, and that as the remainder of the corpus which they have taken over is distributed, they should be allowed a like allowance of 2½% upon the portions