kind. The executors appear to have done their duty satisfactorily, and no one was disposed to complain.

The learned Surrogate Court Judge has certified, pursuant to sec. 5 of the tariff, for an increase of the fee allowed by the tariff from \$40 to \$100, basing his recommendation upon the large number of beneficiaries and upon a hypothetical bill purporting to be made under the old tariff, which would amount to \$78 without any reduction on taxation, and upon the statement, "my idea being that the new tariff was certainly not intended to reduce the amount of solicitors' fees."

The new tariff was intended to fix the fees at the sums named, an increase being sanctioned only where the case was one "of an important nature." This case was not either important or difficult in any way. After payment of debts and some legacies, the residue is to be divided equally between the testator's brothers and sisters and his wife's brothers and sisters; the children of any who are dead taking the parent's share. The will had been interpreted upon an application to the Court. It appears that no less than thirty copies of the appointment and fourteen copies of the accounts were sent by mail to the persons who were supposed to have some interest. In the hypothetical bill \$50 is charged for this—an item well calculated to shock.

One solicitor attended on the reference, to represent certain beneficiaries. He would, under the tariff, be entitled to a fee not exceeding \$20. The Judge recommends an increase to \$25.

When this tariff was prepared, after very careful conference with the Board of County Court Judges, it was thoroughly understood that only in exceptional cases should the prescribed limit to the fee be exceeded. The learned Judge appears, I think erroneously, to have regarded the application for an increase as one that may be lightly made.

The recommendation cannot be approved, and the order should be amended accordingly.