increasingly difficult one. The Office has now been in active operation since early in 1873, and it took over from the Curators of Deceased Persons' Estates a large number of records held by them. By section 3 of the Public Trust Office Amendment Act, 1873, the Public Trustee was created ex officio Curator, and all estates vested in the Curators became vested in the Public Trustee.

During the past year a thorough overhaul was made of the Office records both at Head Office and at the branches to ascertain whether any of the older records, not being estate files, might, with due regard to safety, be destroyed, thus providing additional space for storage of necessary current and future records. The records affected were mainly old subsidiary accounting matters, such as those relating to rent and interest, copies of schedules of cash transactions, and the like. Care was taken to ensure that only those records were destroyed which would not be required for future reference. Wherever practicable any stationery contained in such records suitable for carbon copies and similar purposes in connection with record work was reserved for Office The estate files, however, have been held intact. They contain many valuable records, and at times after the lapse of a very long period reference to them has to be made. There are now over thirty-six thousand closed files held in These are all carefully indexed and, in order to save space, filed in Head Office. numerical order. Only recently reference from the United States of America was made to the Public Trustee in regard to an estate which was administered over forty-five years ago. This was readily turned up and valuable information required supplied.

INSTRUCTIONS TO OFFICERS.

39. The practice of issuing circular instructions to officers upon matters having an important bearing upon the Office work has been continued during the past year. The issue of these instructions has assisted in increasing the efficiency of the Office work, as officers are kept informed upon matters affecting their work, and are also provided with a convenient means of reference to the many and varied subjects dealt with in the circular instructions.

The following is a list of the principal instructions issued during the year:—

Economies in expenditure.

Apportionment of compensation-moneys as affecting a widow's pension.

Administration in New South Wales.

Legalization of documents. Inspection of tenements.

Unclaimed lands: Public Trustee's powers of leasing.

Accounts diary-cards system.

Earthquake insurance.

Land Transfer (Compulsory Registration of Titles) Act, 1924: Limited titles.

Accident insurance: Globo policy.

Distribution of assets while liabilities are outstanding.

Distribution of intestate estates in England.

Liabilities and claims in estates: Trustees' powers.

Repayment of Common Fund mortgages.

Workers' Compensation Act: Disputed claims.

Shares: Bank of New Zealand. Family Protection Act, 1908.

New Zealand Government securities, Purchase and realization of.

Preparation of wills: Bequests to a class.

Assignments and orders.

Special investments: Accounting systems.

Form of agreement in cases of short tenancies.

Resealing probates, &c., in England.

Convicts' estates.

Services of Post Office.

Preparation of farm leases: Dairy Industry Amendment Act, 1926.

Preparation of wills: Devise of testators' dwellinghouse used as home.

Payment of shares of infants into the Public Trust Office.

Law of procedure in relation to loans to local bodies.

Administration in England: Intestate estates.