

(No. 119.)



1887.

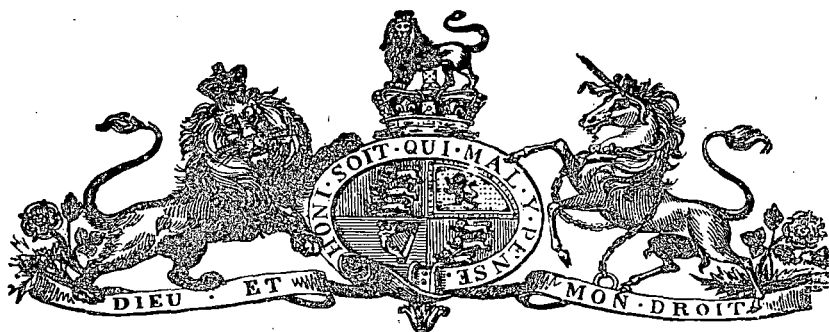
PARLIAMENT OF TASMANIA.

COLONIAL AUDITOR AND CURATOR OF
INTESTATE ESTATES :

CORRESPONDENCE.

Return to an Order of the House of Assembly. (Colonel St. Hill.)

Laid upon the Table by the Minister of Lands and Works, September 28, 1887,
and ordered by the House of Assembly to be printed.



CORRESPONDENCE *IN RE* COLONIAL AUDITOR AND CURATOR
OF INTESTATE ESTATES.

Audit Office, Hobart, 7th October, 1886.

SIR,

I HAVE the honor to inform you that recently an application was made to the Curator of Intestate Estates to submit the Intestate Estates Accounts for examination, and that the Curator declined to allow the examination, on the ground that the accounts were examined by the Judges of the Supreme Court under Clause 18 of 17 Vict. No. 4, and therefore it was unnecessary that any further audit should take place.

As it is very desirable that all accounts kept by an officer of the Government should be liable to examination by this Department, I submit the matter for the consideration of the Government.

I have, &c.

W. LOVETT.

The Hon. the Chief Secretary.

FORWARDED to the Honorable the Attorney-General, with the request that he will advise whether, under the provisions of the Section 18 of 17 Vict. No. 4, the accounts of the Curator of Intestate Estates are exempted from audit by the Colonial Auditor, and only subject to be "passed" by the Judges.

J. W. AGNEW.
8th Oct. '86.

The Hon. the Attorney-General.

Audit Office, Hobart, 2nd November, 1886.

MEMORANDUM.

WILL the Honorable the Chief Secretary be good enough to favour the Auditor with a reply to his letter of the 7th October ultimo, having reference to the declining by the Curator of Intestate Estates to submit his accounts for examination by the Auditor; and also a reply to the Auditor's Memorandum of the 8th October ultimo, requesting a perusal of the original minute and papers connected with the payment of travelling expenses to the Judges' Associate?

W. LOVETT, *Colonial Auditor.*

The Hon. the Chief Secretary.

THE Colonial Auditor's letter of the 7th October was forwarded to the Honorable the Attorney-General on the 8th of that month, requesting information as to whether the accounts of the Curator of Intestate Estates are exempt from audit by the Colonial Auditor. The Auditor's Memo. of the 8th October was also forwarded the next day. Will the Attorney-General be good enough to enable the Chief Secretary to reply to this Memo. at his early convenience?

J. W. AGNEW.
Nov. '86.

The Hon. the Attorney-General.

Audit Office, 20th January, 1887.

On the 7th October a letter from this office was addressed to the Honorable the Chief Secretary, with reference to the refusal of the Curator of Intestate Estates to submit his accounts for audit, and a reminder was forwarded on the 2nd November, to neither of which has a reply been received.

Would the Honorable the Chief Secretary oblige by giving his earliest attention to this matter?

W. LOVETT.

The Hon. the Chief Secretary.

THE letter of the 7th October herein referred to was forwarded to the Honorable the Attorney-General the following day, who was asked if the Curator's accounts are exempt from audit by the Colonial Auditor. The reminder of the 2nd November was also sent to the Honorable the Attorney-General on the 4th, and he was requested to furnish a reply, which has not yet been received. Will he kindly enable the Chief Secretary to answer this Memo. from the Colonial Auditor?

J. W. AGNEW.
21st January, 1887.

The Hon. the Attorney-General.

Chief Secretary's Office, Hobart, 25th March, 1887.

MEMO.

THE Colonial Auditor has called attention to his letter of the 7th October last, and a reminder of the 20th January, respecting the refusal of the Curator of Intestate Estates to submit his accounts for audit.

The letter was forwarded to the Honorable the Attorney-General on the 8th October, requesting to be informed if the Curator's accounts are exempt from audit by the Colonial Auditor. On the 4th November an answer was requested, and again on the 22nd January.

The Chief Secretary requests the Honorable the Attorney-General will be good enough to favour him with a reply with as little delay as possible.

H. I. ROOKE.

The Hon. the Attorney-General.

FORWARDED to the Solicitor-General for his opinion.

R. J. LUCAS.
28. 3. 87.

OPINION herewith.

EDW. D. DOBBIE.
6th May, 1887.

The Hon. the Attorney-General.

THE accompanying papers, with the opinion of the Law Officers upon the question raised by the Colonial Auditor, are forwarded to the Honorable the Chief Secretary.

F. STOPS, *Secretary.*
12. 5. 87.

THE AUDIT ACT (CURATOR OF INTESTATE ESTATES.)

Opinion.

THE Curator of Intestate Estates having declined to submit the accounts of Intestate Estates for examination and audit by the Colonial Auditor, I have been asked to advise whether these accounts are exempted from such examination and audit by virtue of Sect. 18 of 17 Vict. No. 4. The Curator is appointed by the Supreme Court, under 17 Vict. No. 25, and is required to pass his accounts in each estate collected, managed, and administered by him before one of the Judges of the Court at the times specified in Sect. 18 of 17 Vict. No. 4; but, in my opinion, this would not exempt accounts of the Curator from examination and audit by the Auditor if the provisions of the Audit Act and the Amendments thereof clearly included that officer. The real question is, therefore, whether the Audit Act and the General Regulations extend to the Curator of Intestate Estates. The sole provision under and by virtue of which this question might be decided in the affirmative is General Regulations 17, in Schedule 17, to the Audit Act, No 3. This regulation is in the following words:—"Public officers receiving and paying moneys which do not form part of the Public Revenue must keep correct books of account in such form as the Treasurer may from time to time prescribe, and they will be expected to furnish such accounts and vouchers as the Treasurer or Auditor may require."

But, by Sect. 2 of the last-mentioned Act it is provided that "the General Regulations set forth in Schedule (1) to this Act shall be Regulations under the Audit Act for the due care and management of the public moneys." The moneys received and disbursed by the Curator are not in any sense public moneys, with the exception, perhaps, of any sums that may have been standing to the credit of any estate for more than six years (see Sect. 23 of 17 Vict. No. 4); and I am, therefore, of opinion that it is extremely doubtful whether, as the law now stands, the Curator of Intestate Estates can be compelled to submit the accounts for examination and audit by the Auditor.

The Hon. the Attorney-General.

EDW. D. DOBBIE.
7th May, 1887.

I CONCUR.

A. INGLIS CLARK.
12th May, 1887.

Chief Secretary's Office, Hobart, 14th May, 1887.

MEMORANDUM.

THE accompanying correspondence, with the Opinion of the Crown Law Officers, is returned to the Honorable the Attorney-General, as the Chief Secretary is of opinion that if the accounts of the Curator of Intestate Estates are not subject to audit by the Colonial Auditor, it becomes necessary to introduce such amendments in the Act 17 Victoria, No. 4, and in the Audit Act, as will meet the case.

The Curator of Intestate Estates is to all intents and purposes a Public Officer, and the law places the custody and administration of the estates of certain individuals deceased in his hands for the benefit of those concerned.

Parliament would doubtless be expected to make good any losses arising from the maladministration of the funds thus placed in the Curator's custody, and public opinion would undoubtedly support any claim made by those interested and which were clearly established.

It cannot be assumed that every Judge, whose duty it is simply to "pass" such Accounts, will subject them to a complete audit; and the Chief Secretary considers that the Government would fail in the discharge of its duty if they did not take steps to prevent the possibility of the Legislature being called upon to make good to private individuals any losses arising from default on the part of a Civil Servant.

Irrespective of the Auditor's enquiry, the questions arise—1st, In whose name are the Funds banked? 2nd, What would be the position of the bank account in the event of the Curator absconding or dying? and 3rd, What objection would there be to the Funds being paid into the Treasury to the credit of the Curator of Intestate Estates, and the General Revenue becoming thereupon responsible.

The Chief Secretary recommends to the serious consideration of the Attorney-General that the existing law be amended, unless he is of opinion that the case could be met provided their Honors the Judges directed the Curator to comply with the Auditor's request.

P. O. FYSH.

The Hon. the Attorney-General.

Audit Office, Hobart, 15th August, 1887.

MEMORANDUM.

WOULD the Honorable the Chief Secretary oblige the Colonial Auditor with a reply to his letter of the 7th October, 1886, respecting the accounts of the Curator of Intestate Estates, reminders to which were forwarded on 2nd November, 1886, 20th January, and 2nd May, 1887.

W. LOVETT.

The Hon. the Chief Secretary.

FORWARDED to the Hon. the Attorney-General, with the request that he will enable the Chief Secretary to comply with the wish of the Colonial Auditor.

The Hon. the Attorney-General.

P. O. FYSH.
18th August, 1887.

RETURNED with Memo. by me dated 20th instant.

A. INGLIS CLARK.
20th August, 1887.

Attorney-General's Office, Hobart, 20th August, 1887.

MEMORANDUM.

Re Correspondence between the Auditor and the Chief Secretary in reference to the Accounts of the Curator of Intestate Estates.

It appears from the Memorandum addressed by the Auditor to the Chief Secretary, which was received by the latter on the 15th instant, and since forwarded to me, that the Chief Secretary has not transmitted to the Auditor the joint Opinion of the Solicitor-General and myself on the subject-matter of this correspondence. I therefore forward herewith a copy of that Opinion, which, it will be seen, is to the effect that the Curator is not required by law to submit his accounts to the Auditor; and in reply to the Memorandum addressed to me by the Chief Secretary on the 14th May last, I have to state that I think it very undesirable that the law should be altered so as to make it obligatory upon the Curator to submit his accounts to the inspection of the Auditor.

Every argument that has been used in favour of such an alteration of the law applies equally well to all those other cases in which officers appointed by the Supreme Court to deal with property and distribute moneys are now required by law to submit their accounts to the Court; for example:—

1. Where a guardian to an infant has been appointed by the Court.
2. Where a receiver of an estate has been appointed by the Court.
3. Where an administrator is appointed by the Court.
4. Where an executor is appointed by the Court.

The moneys coming into the hands of the Curator as the proceeds of any property of any deceased person who has died intestate and has left next of kin to claim it, are no more public moneys than the moneys coming into the hands of the officers appointed by the Court in the cases above mentioned, and in the event of the Curator absconding or making away with any of the moneys coming into his hands from intestate estates, the Crown would not be liable to refund them. The remedy of the parties entitled to the money would be upon the bond of the Curator and his sureties.

In each of the cases above mentioned there arises not only the question whether certain payments have been made, but also whether certain payments have been made legally, and to answer this question a legal adviser would have to be attached to the Audit Department to qualify it for the performance of its duty in such cases.

Such a course would add largely to the cost of the Department, and, in the case of intestate estates, would necessitate a petition from the Department to the Supreme Court for distribution of the proceeds among the next of kin, which petition would have to be prepared by a solicitor, and the costs of which would come out of their respective shares, and in very small estates would leave nothing to divide, and in every case would create delay in the distribution. For these reasons I am of opinion that any change of the law in the direction of requiring submission to the Auditor of the accounts of the Curator would operate only to the detriment of the parties entitled to the moneys in the Curator's hand, without any compensating advantage to the public.

A. INGLIS CLARK.

The Hon. the Chief Secretary.

RETURNED to the Colonial Auditor, with the Opinion of the Crown Solicitor and Memorandum by the Hon. the Attorney-General.

P. O. FYSH.
30th August, 1887.

Audit Office, Hobart, 31st August, 1887.

SIR,

I HAVE the honor to acknowledge receipt of your Minute of the 30th instant, forwarding correspondence that has taken place with the Honorable the Attorney-General with respect to the question raised by me in a letter dated 7th October, 1886, as to the refusal of the Curator of Intestate Estates to submit his accounts for examination by this Department.

In returning this correspondence, I beg to say that, whilst agreeing with the arguments used in your letter of the 14th May, I would also point out other reasons why these accounts should be dealt with in the same manner as those of other public officers.

Under Section 23 of 17 Vict. No. 4, the Curator of Intestate Estates is required to pay to the Colonial Treasurer certain moneys which are carried to credit of the Consolidated Revenue; and under "The Merchant Seamen Act," 23 Vict. No. 7, Section 65, certain moneys are also required to be paid over to the Colonial Treasurer, which are dealt with in the same manner. For instance, on the 1st January last there were paid in the sum of

£175 9s. 3d. as from thirteen estates under 17 Vict. No. 4, and £53 17s. as from nine estates under 23 Vict. No. 7, without any vouchers or other proof that the whole amount payable to the Revenue had been accounted for; and with respect to the amount paid over under Act 23 Vict. No. 7, it does not appear that any audit or passing has been provided for by the Act. The Audit Department is therefore placed in the anomalous position of having to accept entries in the public accounts without any proof of their correctness—a state of things which cannot be justified.

With regard to the Honorable the Attorney-General's contention that the arguments used in favour of an alteration of the law apply equally well to all those other cases in which officers appointed by the Supreme Court to deal with property, I beg to observe that in the cases referred to the officer appointed is not, as a rule, a civil servant, and therefore would not be under the control of the Government; but, with respect to Intestate Estates, it has been the rule and custom for the Curator to undertake this duty with others, and it is evident upon referring to the Estimates of Expenditure that the Parliament in voting the salary from year to year recognised the duties attached to the different offices undertaken by this officer and named in the Estimates as a reason for paying the amount. (See Estimates 1887, page 40, sub-section xxii., item 3.)

I do not think that by arranging for the submission of these accounts for audit any extra expense for legal opinions need be anticipated, as it is presumed their Honors the Judges would pass the accounts after or before audit, and that the legal questions would then be settled without the necessity for a legal adviser being attached to the Audit Department.

Hoping this matter will receive that attention from the Government which its importance demands,

I have, &c.

W. LOVETT, *Colonial Auditor.*

The Hon. the Chief Secretary.

FORWARDED to the Hon. the Attorney-General, with previous correspondence.

P. O. FYSH.
2nd September, 1887.

MEMORANDUM.

I FIND nothing in the observations contained in foregoing letter to alter my opinion as to the inadvisability of altering the law relating to the Curator's accounts. I am ready to admit that in those cases in which the proceeds of intestate estates are paid over to the Treasurer upon a total failure of next of kin, it is desirable that some proof should be supplied that the amounts paid over are correct, and this could be accomplished in each case by a certificate from a Judge by whom the accounts of the particular estate were passed; and I have no doubt that their Honors the Judges would very willingly undertake to give such certificates in the future if requested to do so.

The Auditor is in error in supposing that the persons usually appointed by the Supreme Court to deal with property are not civil servants; on the contrary in many cases the person appointed is the Registrar of the Court, or a similar officer.

As to the appearance of the Curator of Intestates Estates in the Estimates, I can only say that the insertion of that title among the other offices held by the present Curator is decidedly improper and is an innovation of late years. It was never inserted in the Estimates during the long periods the duties of Curator were performed by the late Mr. Buckland and the late Mr. Watkins.

A. INGLIS CLARK.
3rd September, 1887.

The Hon. the Chief Secretary.

AUDIT OF ACCOUNTS OF CURATOR OF INTESTATE ESTATES.

MEMO.

THE Colonial Auditor's letter of the 31st ult., with previous correspondence, is herewith returned, with Memorandum by the Honorable the Attorney-General.

In order to meet the objection of the Colonial Auditor to the accounts of the Curator not being submitted to him for audit, as regards money paid into the Treasury and forming part of the Consolidated Revenue, the Chief Secretary purposes to request the Honorable the Attorney-General to

move their Honors the Judges to append a Certificate in each case of the correctness of the account so paid into the Treasury by the Curator, in accordance with the suggestion contained in the Memorandum of the Honorable the Attorney-General.

P. O. FYSH.

Chief Secretary's Office, 7th Sept. 1887.

The Colonial Auditor.

MEMO.

The fact of no provision having been made for the audit or passing of accounts under the Merchant Seamen Act, 23 Vict. No. 7, appears to have been overlooked. Would the Honorable the Chief Secretary be so good as to advise the Auditor how these accounts are to be dealt with?

W. LOVETT,

Audit Office, 8th Sept. 1887.

The Hon the Chief Secretary.

FORWARDED to the Honorable the Attorney-General, with the request that he will move their Honors the Judges to append a certificate to the accounts of the Curator as to the correctness of the amounts payable by him into the Treasury.

With regard to Accounts under the Merchant Shipping Act, the Chief Secretary presumes they would be dealt with and "passed" by their Honors in a similar manner to all other accounts of the Curator, and would therefore in like manner receive their Honor's certificate.

P. O. FYSH.

9th Sept. 1887.

The Hon. the Attorney-General.

RETURNED to the Honorable the Chief Secretary, with copy letter to their Honors the Judges on the subject of a certificate to the accounts of the Curator, and their reply. The accounts of Intestate Merchant Seamen are subject to all the provisions of the Intestate Estates Acts.

A. INGLIS CLARK.

15th Sept. 1887.

FORWARDED for the information of the Colonial Auditor. To be returned.

B. TRAVERS SOLLY.

15th Sept. 1887.

PERUSED, and returned to the Honorable the Chief Secretary.

W. LOVETT.

15th Sept. 1887.

Attorney-General's Office, 13th September, 1887.

SIR,

I HAVE the honor to request you to submit to their Honors the Judges of the Supreme Court, for their consideration, whether it would not be desirable and proper, when moneys are paid into the Treasury by the Curator of Intestate Estates on account of unclaimed estates, that such of the Judges as shall pass the accounts in any particular estate should certify that the amount paid is the true balance remaining in the hands of the Curator for payment into the Treasury.

If, upon consideration, their Honors should be of opinion that such a course is desirable and proper, I shall be glad if it may be followed in future.

I have, &c.

A. INGLIS CLARK.

The Judges' Associate.

Judges' Chambers, 14th September, 1887.

SIR,

IN reply to your letter of the 13th instant, requesting me to submit to the Judges of the Supreme Court whether it would not be desirable and proper, when moneys are paid into the Treasury by the Curator of Intestate Estates on account of unclaimed estates, that the Judge, on passing the account in any particular estate, should certify that the amount paid in is the true balance remaining

in the hands of the Curator for payment into the Treasury, I have the honor to inform you that their Honors do not see any objection to the adoption of such a course, and will be prepared to give effect to your suggestion when the occasions arise.

I have, &c.

GEO. BROWNE, *Judges' Associate.*

The Hon. the Attorney-General.

Supreme Court, 6th August, 1887.

SIR,

I REGRET to bring under your notice the misconduct of the Colonial Auditor in stating in his Annual Report, which was published in the *Gazette* on the 12th July last, that in my capacity of Curator of Intestate Estates I had failed to perform a public duty.

The passage to which I refer appears on page 1124 (enclosed), and reads as follows:—
“7th October, 1886. Curator of Intestate Estates *failing* to submit accounts for examination.”

You are aware that Sect. 18 of 17 Vict. No. 4—“An Act for the better Preservation and Management of the Estates of Deceased Persons in certain cases”—prescribes the mode in which the Curator’s accounts shall be audited—viz., “before one of the Judges of the Supreme Court.” The provisions of this section have been carried out in this respect for the past thirty-four years; they do not impose any obligation upon the Curator to submit his accounts to the Colonial Auditor for examination, and it is almost unnecessary for me to add that I should have committed a breach of the law if I had done so.

I have sought an explanation from the Auditor, who has not seen fit to make one—a course which leaves no room for doubt that his improper action was premeditated and deliberate.

I have, &c.

GEO. BROWNE, *Curator of Intestate Estates.*

The Hon. the Attorney-General.

Attorney-General’s Office, 22nd August, 1887.

DEAR SIR,

I HAVE to inform you that I have interviewed the Auditor upon the subject of your letter to me of the 6th instant, and that he tells me that the word “failing” which appears in the item relating to your accounts in the schedule of particulars attached to his Annual Report to Parliament published in the *Gazette* of 12th July last is a clerical error, and that the word ought to be “declining.”

Pressure of work has prevented me replying to your communication earlier.

I am, &c.

GEO. BROWNE, *Esq., Curator of Intestate Estates.*

A. INGLIS CLARK.

Supreme Court, 24th August, 1887.

SIR,

I HAVE the honor to acknowledge the receipt of your letter of the 22nd instant, acquainting me that you had interviewed the Auditor upon the subject of my letter of the 6th instant, and that he had told you that the word “failing,” which appears in the item relating to the Curator’s accounts in the schedule of particulars attached to his Annual Report to Parliament, published in the *Gazette* of the 12th July last, is a clerical error, and that the word ought to be “declining.” If this be so, I am surprised that the Auditor did not make the admission at once, instead of “declining to give reasons” when I addressed him upon the subject; and I feel equally surprised that his explanation should have been unaccompanied by any expression of regret or offer of apology for the mistake.

I feel extremely reluctant to trouble you about a matter personal to myself at a time when you are fully engaged in Parliament; but I venture to hope that you will do me the favour to make public the Auditor’s explanation in the manner in which publicity has been given to the so-called “clerical error.”

I have, &c.

GEO. BROWNE, *Curator of Intestate Estates.*

The Hon. the Attorney-General.

*In continuation of Paper No. 119.**Audit Office, Hobart, 4th October, 1887.*

SIR,

HAVING to-day had an opportunity of perusing the whole of the correspondence relating to the Curator of Intestate Estates' accounts which has been furnished to the House of Assembly in compliance with an Order from that House, I notice with extreme surprise that certain letters (printed copy of which is forwarded herewith) are included which have not been officially referred to me.

As these letters contain unfounded charges and studied insults calculated to convey a wrong impression as to the action taken by me in the performance of a public duty, it is to be regretted that the usual courtesy of referring matters affecting a public officer to that officer for comment before dealing therewith has not been observed in this instance, especially as there appears to have been ample time for doing so.

It is not necessary to enter into any further explanation in this letter than to remark that when the Honorable the Attorney-General interviewed me in this matter I declined to explain officially, and pointed out that any explanation, if desired, should be sought through the Honorable the Chief Secretary. It is, perhaps, desirable to forward copies of letters that have passed between the Curator of Intestate Estates and myself on this subject; they are, therefore, also enclosed.

In bringing the above circumstances under notice, I hope and believe that the Government will now deal therewith in a fair and proper manner; and I have the honor to request that this letter be laid upon the Table of the House of Assembly, and added to the papers and correspondence already tabled.

I have the honor to be,

Sir,

Your most obedient Servant,

W. LOVETT, *Colonial Auditor.**The Hon. the Chief Secretary.*

ENCLOSURES.

- Copy—Letter from Geo. Browne, Curator of Intestate Estates, to the Hon. the Attorney-General, 6th August, 1887. See p. 9, ante.
 " Letter from the Hon. the Attorney-General to the Curator of Intestate Estates, 22nd August, 1887. Ditto.
 " Letter from the Curator of Intestate Estates to the Hon. the Attorney-General, 24th August, 1887. Ditto.
 " Letter from the Curator of Intestate Estates to the Colonial Auditor, 13th July, 1887.
 " Letter from the Colonial Auditor to the Curator of Intestate Estates, 13th July, 1887.

FORWARDED to the Hon. the Attorney-General.

B. TRAVERS SOLLY.

5th Oct. 1887.

HAVING perused the correspondence between the Curator and the Colonial Auditor forwarded herewith, I can only express my regret that the Opinion of the Solicitor-General, forwarded to me on the 7th May last, and transmitted by me, with my concurrence therein, to the Chief Secretary on the 12th of the same month, was not immediately forwarded to the Auditor, in which case no reference to the Curator's accounts would have been required from the Auditor in his Annual Report, and the present controversy between the Curator and the Auditor would not have arisen.

A. INGLIS CLARK.

6th October, 1887.

MEMO.

THE Opinion of the Solicitor-General above referred to was returned to the Hon. the Attorney-General, with Memo., by the Chief Secretary, dated the 14th May. See *ante*, p. 5.

P. O. FYSH.

8. 9. 87.

Office of Curator of Intestate Estates, Hobart, 13 July, 1887.

SIR,

In your Report to the Honorable the Treasurer which appears in yesterday's *Gazette*, at page 1124, under the Heading "Letters not satisfied," I observe the following reference to myself:—
 '7 Oct., 1886. Curator of Intestate Estates *failing* to submit accounts for Examination."

The Law prescribes the mode in which the Curator's accounts are to be passed,—viz., “before one of the Judges of the Supreme Court;” and no one knows better than yourself that for a period of thirty-four years that course has not been departed from. I have therefore to request that you will at once explain the meaning of the statement to which I have directed your attention.

Yours obediently,

GEO. BROWNE, *Curator*.

The Colonial Auditor.

Audit Office, Hobart; 13 July, 1887.

SIR,

I AM in receipt of your letter of to-day's date, in which you ask me to explain the meaning of a certain statement made by me in my Report which appears in yesterday's *Gazette* with respect to the accounts of the Curator of Intestate Estates.

In reply I wish to point out that it would be inconvenient and inadvisable that the Auditor should be called upon to explain to any public officer the reason or meaning of any action he might think it desirable to take in the performance of a duty imposed upon him by Parliament; therefore I regret being unable to give the explanation you require except through the proper channel.

Your obedient Servant,

W. LOVETT.

The Curator of Intestate Estates.