

abandoned the child. And according to her statement she has no money on hand to the credit of her ward.

It appears that under the practice of the Orphans' Court of Baltimore City, Md., which appointed the guardian, no accounting is required when the income, estimated at $3\frac{1}{2}$ per cent. of the fund handled, amounts to less than \$50 per annum. As the result of such practice, the guardian has made no report of her administration of the trust and presumably the court has no information as to what she is doing. Without comment as to the opportunity for the misapplication of trust funds, intentional or otherwise, which such practice affords a guardian, it seems obvious that the court should be informed as to how the money under its control is being expended, and it is accordingly suggested that the special examiner take the matter up informally with the Judge of the Court and advise him as to the result of his investigation.

There does not appear to have been any willful intent on the part of the guardian to embezzle the funds entrusted to her care, and but for the court practice referred to, the Bureau would be inclined to recognize her in making further payment