

under ten heads, the value of the Capital Assets passing. I append a column giving the approximate percentage:—

	Million £.	Approximate Percentage.
Stocks, Funds, Shares, etc.	133	39
Cash	20	6
Money Lent, Mortgage, etc.	20	6
Trade Assets	17	5
Insurance Policies	12	3½
Household Goods	8	2½
Agricultural Land	26	7½
House Property	56	16½
Ground Rents	4	1¼
Other Property	44	12½
	340	99¾

I give the figures to the nearest million, the full value brought under the cognisance of the Inland Revenue Department being £342,687,029.

Table 31 of the report gives the Age groups of the owners of Deceased Estates. Mortality is heaviest between the ages of 35 and 75. Out of a total of slightly over 60,000 estates, nearly 41,000, or, say, two-thirds, belong to the three Age groups of 45, 55, and 65 years. It seems, therefore, fair to assume that the Death Rate of the Propertied Classes (large and small) around the age of 50 years should give us the factor we need by which to multiply the figures of the Deceased Estates, and so obtain the relative value of Capital Assets owned by the Living.

The Peace Death Rate for the entire population is 1 in 66. At 45 years of age the rate is fractionally less, but at 55 years it is 1 in 35. At 50 years the rate does not appear to