WILL—ACCUMULATION OF INCOME—REBUILDING AND REPAIRS—THELLUSSON ACT (39 & 40 GEO. 3, C. 98)—(52 VICT., C. 10, S. 1 (O.)).

In re Mason, Mason v. *Mason* (1891), 3 Ch. 467, is a case which turns upon the effect of the Thellusson Act (39 & 40 Geo. 3, c. 98), which by 52 Vict., c. 10, s. 1 (O.), is declared to have been and to be in force in this Province. The question arose under the will of a testator who died in 1870 entitled to numerous freehold and leasehold properties. By his will, after giving legacies and annuities, to be paid out of the rents of his real and leasehold estates and out of the income of his general trust fund, he bequeathed his pure personal estate upon trust for sale and payment of his debts and legacies, and directed the clear surplus to be invested to form the nucleus of a general trust fund. He then gave his real and leasehold estates upon certain trusts during the lifetime of the annuitants and the survivors of them, and directed the net rents and income of his real and leasehold estate and general trust fund to be applied (*inter alia*) in paying the ground rents of the leasehold, and keeping the freehold and leasehold properties insured against fire and in tenantable repair, and in paying the annuities, and the clear surplus to be invested for the augmentation of the general trust fund, declaring that any deficiency in the insurance moneys received upon the loss by fire of any building should be made good out of the general trust fund. After the death of the survivors of the annuitants, the real and leasehold estates were directed to be sold and the proceeds, together with the general trust fund, were given on trust for certain persons as tenants in common. Twenty-one years after the testator's death some of the annuitants were still living, several of the terms for which the leaseholds were held were still running, and the covenants in some of the leases had not been completely performed. The heirs-at-law and next-of-kin now claimed that the surplus rents of the real and leasehold estates should now be paid to them respectively, instead of being any longer accumulated, as directed by the will, on the ground that the direction to accumulate beyond twenty-one years from the testator's death could not, under the Thellusson Act, be lawfully made. It was admitted that the trusts for insuring, rebuilding, and maintaining the property in repair were valid and subject to the trusts for those purposes. But it was declared by Stirling, J., that the trust for the accumulation of the surplus income for other purposes was invalid from the expiration of twenty-one years from the testator's death.

GENERAL POWER OF APPOINTMENT—GENERAL DEVISE—WILLS ACT (1 VICT., C. 26) S. 27 (R.S.O., C. 109, S. 29).

In re Byron, Williams v. *Mitchell* (1891), 3 Ch. 474, the question was whether a power of appointment was to be deemed to have been exercised by a general devise by virtue of the Wills Act (1 Vict., c. 26), s. 27 (R.S.O., c. 109, s. 29). The power of appointment in question was vested in a married woman under a settlement in favor of "such person or persons (not being her husband or any friend or relative of his), and for such estate or estates as she might by deed or will appoint"; and in default of appointment there was a gift over. In 1885 the donee of the power (her husband being then dead) made a will containing a general devise of all her real and personal estate in favor of a sister and her children,