

The will gave no share in the residue to the mother of the three Watt children. The whole clause must be considered as a provision for substitution solely; and there is nothing whatever in it on which to hold that it must be construed as also intended by way of direct gift to benefit the grandchildren.

There should be an order declaring that the three infant grandchildren were not entitled to any share in the residue. The costs of all parties should be paid out of the estate, those of the executors as between solicitor and client.

MIDDLETON, J.

SEPTEMBER 18TH, 1920.

ONTARIO POWER CO. OF NIAGARA FALLS v. TORONTO
POWER CO. LIMITED.

Contract—Supply of Electrical Energy—Construction and Operation—Adjustment of Accounts—Findings of Trial Judge—Balance in Favour of Defendants—Notices Demanding Payment—Forfeiture—Payment of Money into Court—Effect of, as “Payment”—Form of Judgment—Costs.

Seven actions were brought by the plaintiffs against the defendants, and were dealt with by MIDDLETON, J., in judgments noted in 16 O.W.N. 194 and 18 O.W.N. 123.

The accounts having been recast, argument was heard as to the disposition of the actions.

I. F. Hellmuth, K.C., and G. H. Kilmer, K.C., for the plaintiffs.
R. McKay, K.C., for the defendants.

MIDDLETON, J., in a written judgment, said that by his judgment of the 27th March, 1919 (16 O.W.N. 194), he determined the basis on which the accounts should be taken, and suggested that the accounts could probably be recast and the amount payable could be ascertained without the expense of a reference. Accepting this suggestion, the parties had recast the accounts, and the learned Judge had been spoken to from time to time as to various questions that had arisen. The result had been to ascertain that in regard to the transactions in the earlier months the amount paid by the plaintiffs to the defendants exceeded the amount that ought to have been paid upon the basis declared, and in the later months the amount paid fell short of the amount payable. In all cases the amount paid into Court, when added