sion referred to is a division of income and not a division of *corpus*. The estate of the testatrix, it is said, yielded by way of income about the sum necessary to pay the $600 to the husband, the $150 for life insurance, and the $600 to Bertha; $1,350 in all; so that the effect of this provision, unless the estate greatly increased in value, would be practically to tie up the whole estate during the lifetime of Bertha.

Bertha attained the age of 25 in the year 1905, and was then unmarried. She married on the 10th October, 1911, and died on the 13th September, 1912. Her husband, Dale King, as her executor, is entitled to receive her share in the estate. No question arises as to arrears of income. The question which presents itself is the right of King, as the executor of Bertha, to a share of the *corpus*.

The difficulty is occasioned by the clauses of the codicil following the provisions dealing with Bertha's annuity. These are as follows: "Whatever my estate realises over and above the payment of this bequest to Bertha and the provision made for my husband and executor in my will, is to be equally divided between my surviving sons or their surviving child or children as provided in my will. This bequest to Bertha is to supersede all those made in my will, with the one exception of the provision made for J. D. Smith, my husband."

It appears to me that the result is plain. The whole will is abandoned except in so far as it provides for the husband. The annuity to Bertha is substituted for her quarter interest, and whatever remains after providing for the husband and providing for the daughter is to go to the surviving sons or their children "as provided in the will" which is referred to to explain this substitutional gift, but for no other purpose.

The only thing that causes hesitation is the question suggested by the preamble to the codicil; but this cannot over-ride the plain words used; and it may well be that the testatrix thought that she was making a more satisfactory provision for her daughter when she gave her an annuity, and made this a first charge upon her estate.

I cannot surmise why no provision is made for possible issue of the daughter, while careful provision was made for the issue of the sons. All I can say is that no such provision is found in the will; and it may be that the testatrix