

are not "what would have been his or her income from my estate," but "his or her share." These shares or proportions of the 90 per cent. of the income are directed to accumulate and to form part of the general estate. Had the directions stopped at the word "accumulate," it may well be that this should be held to mean, accumulate for the benefit of the child under the age of 25 years and until attaining that age. There is no explicit direction of that kind, and there is an express provision for accumulation. Whether, independently of the closing words of clause 18, "and form part of my general estate," the provision as to accumulation in clause 19 would have had any effect upon these sums, I need not consider. An express provision, such as, that what would under other circumstances have been the share of a person shall form part of the general estate, is, to my mind, too clear to be disregarded or to have any but the one interpretation. No assistance can be derived from the use of the words "general estate" in clause 18—it is found nowhere else in will or codicil—the word "estate" is found in clauses 3, 4, 11, 12, 14, 18, 19, 20, 21, and 22, and twice in the codicil.

Nothing in the subsequent part of the will relieves me from the necessity of finding that the intention of the testator was that for the period of 10 years during which the accumulation was going on, a child 25 years of age or more should receive an aliquot part of 90 per cent. of the net income, but the aliquot parts to which the younger child or children would otherwise have been entitled should "lapse," and such child or children be compelled to look to the annuity fund for all moneys he or she had any right to. This provision may, at the time the will was made, have been a beneficial one for such younger child or children—there is no evidence as to the condition of the estate at that time—or it may, as I have suggested, have been for some other good reason the deliberate policy of the testator. With all that I have nothing to do; all I am concerned with is to find out from the language employed what the testator really meant. A man may do what he likes with his own.

The provisions of clause 21 are expressly "subject to the preceding provisions, including those as to accumulation and the times of being entitled to payment, the income each year is to be divided between my children equally share and share alike." No doubt an argument may be based upon