The

Ontario Weekly Notes

VOL. XVI.

TORONTO, JUNE 13, 1919.

No. 13

HIGH COURT DIVISION.

CLUTE, J.

JUNE 2ND, 1919.

*LEAVITT v. SPAIDAL.

Insurance (Life)—Benefit Certificate—Designation of Beneficiaries by Document Signed by Assured in the Form of a Will but not Executed as a Will—Effectiveness—Insurance Act, 2 Geo. V. ch. 33, secs. 2(19) and 171—Reference in Will to "Insurance"—Subsequent Renewal of Insurance Certificate—Benefit Made Payable to Estate of Assured—Annulment of Previous Designation—Insurance Moneys Paid to Treasurer of Province of Quebec—Imposition of Tax—Incidence of—Contest as to whom Moneys Payable—Costs.

Special case stated under Rule 126 to determine the question whether the plaintiff, the administrator of the estate of William H. Leavitt, deceased, or the defendants, is or are entitled to a sum of money in the hands of the Treasurer of the Province of Quebec.

The case was heard in the Weekly Court, Toronto.

J. A. Macintosh, for the plaintiff.

J. A. Hutcheson, K.C., for the defendant D. M. Spaidal and for the Official Guardian, representing the infant defendants.

CLUTE, J., in a written judgment, said that the deceased Leavitt, at the time of his death and for many years before, was an associate member of the Dominion Commercial Travellers Association, and by the terms of his membership a mortuary benefit of \$1,200 was payable to his estate. The liability of the association to pay \$1,200 was admitted; but, a claim having been made by the defendant D. M. Spaidal on behalf of his children, the infant defendants, the association declined to pay the plaintiff, and paid

23-16 o.w.n.

^{*}This case and all others so marked to be reported in the Ontario Law Reports.