queathed to a class of persons, and to pay the ultimate residue to his brother and sisters in equal shares. The testator died in 1891 and his widow in 1905. In November, 1905, an order was made directing an inquiry to ascertain the persons entitled to share in the £6,000. The inquiry was completed and the trustees asked that the costs down to November, 1905, should be paid out of the ultimate residue and the subsequent costs out of the £6,000, but Parker, J., in the exercise of his discretion held that all the costs of ascertaining the members of the class, except so far as they had been increased by incumbrances on the shares, must be paid out of the residue and not out of the £6,000, because testamentary expenses were expressly charged on the estate and these costs were part of the testamentary expenses.

SETTLED ESTATE—SURRENDER OF LEASE—CONSIDERATION FOR ACCEPTING SURRENDER—TENANT FOR LIFE AND REMAINDERMAN —CASUAL PROFIT.

In re Rodes, Sanders v. *Hobson* (1909) 1 Ch. 815. Parker, J., decided that where an equitable tenant for life is paid money by the lessee of the settled estate as a consideration for accepting a surrender of his lease, which had been granted under the Settled Estates Act, such money does not belong to the tenant for life as a casual profit, but must be paid by instalments to him and other persons entitled to the rent.

SPECIFIC LEGACY—COST OF UPKEEP AND PRESERVATION OF PROPERTY BEQUEATHED, UNTIL ASSENT OF EXECUTOR.

In re Pearce, Crutchley v. *Wells* (1909) 1 Ch. 819. A testator bequeathed to his wife his furniture, horses, carriages, motors, yacht, etc., and the question arose in the course of administering his estate, as to the incidence of the expense attending the preservation and upkeep of such property for the period between the death of the testator and the executor's assent to the legacy. Eve, J., held that it must be borne by the property bequeathed and not by the general estate of the testator.