the son is to have the place out and out, and it is only to go over in case he dies without heirs (i.e., children or child) or without will (i.e., disposing of the property). The direction as to the payments of $100 to the mother in a certain event also indicates that the gift of a fee simple is intended.

It is pretty close to the case of Bateman v. Bateman, 17 Gr. 227, where similar language was construed as giving the fee simple with an executory devise over in case the son should die without issue living at his death.

This is the least that the son can take, but other expressions in the will may carry it further. The testator contemplates the land being sold after the death of the wife, and gives not only a power, but an interest in the land which can be disposed of by the will of the son, importing a testamentary transference of the fee. The farm is not to go over from the son if he has issue or makes a will devising the land. That would go to shew that an absolute vesting of the fee in the son is provided for, and the operation of an executory devise under the will of the testator is excluded. See Burgess v. Burgess, 21 C.P. 427, and Re Dixon, [1903] 2 Ch. 459.

It is perhaps the best way to declare that the son has an estate in fee simple, subject to an executory devise to Mrs. Parker's children—which is, however, subject to be defeated if the son otherwise disposes of the farm by will.

The case of Martin v. Chandler, 26 Gr. 81, as reported, seems to be against enlarging the primâ facie life estate of the son to a fee simple; but I think it must be incorrectly reported. At p. 83 it is said: "W. took an estate for life with an executory devise over to the grandchildren . . . in the event of W. dying without issue." But the case shews that W. had died leaving issue, and in that event his life estate would be enlarged to a fee, and no place would remain for the executory devise over.

Costs of this application out of the estate.

BOYD, C. MARCH 11TH, 1911.

RE CANADIAN MAIL ORDERS LIMITED.

Company—Winding-up—Contributory—Allotment of Shares—Absence of Notice—Special Application for Shares upon Unusual Terms as to Payment—Acceptance upon Different Terms—No Consensus.

Appeal by Meakins & Sons from the order of J. S. Cartwright, an Official Referee, in a winding-up proceeding, placing the names of the appellants on the list of contributories.