then be $2,616, the amount of the rent except 66 cents. I am inclined to think that she ignored this small sum, and really thought that she was disposing of the whole amount of the then rental; but I think that she had then present to her mind the probability of an increased rental being thereafter obtained, and that the use of the expression ''out of the rental'' was deliberate, and that what she intended to give the daughters and the grand-daughter was the amount of the then rental, leaving the amount of any increase to fall under the residuary clause. She then probably realised that, while an increased benefit was being yielded to her sons and daughters, the granddaughter, not being named in the residuary clause, would not receive any increased sum, so she inserts in the first clause a proviso dealing with the share of Edith Emily in the event of an increased rental being obtained.

This, I think, was what was in the mind of the testatrix; and it explains all the clauses of the will and does not fail to give effect to the words ''out of,'' which are evidently of prime significance.

The annuity given to the daughters is for the life of each daughter, and on the death of any daughter leaving issue—i.e., children—the children will take the annuity for life. If the daughter leaves no children, then the surviving daughters and their children take the annuity for their life. ''Issue'' in this will is, I think, limited to children—as they take the share ''of their respective mothers.''

Subject to these annuities and the father's life estate, the property became vested in the sons and daughters as tenants in common under the residuary clause.

This is, I think, in accordance with In re Morgan, [1893] 3 Ch. 222, which is now the governing authority, and Going v. Hanlon, I.R. 4 C.L. 144, which gives the true effect of the words ''out of.'' Ward v. Ward, [1903] 1 I.R. 211, and In re Smith, [1905] 1 I.R. 453, are of value as shewing that the annuity is not perpetual.

The costs of all parties will come out of the estate.