after paying costs, to turn the amounts over to the assignor. Whereas, in *Mills* v. *Small*, the assignors were to pay costs. The assignee was not to collect the debts at all; he was not to pay costs, nor to pay anything to the assignors. The assignors were to pay the costs, and pay him. The assignee was not to sue or do anything, except to allow his name to be used."

With all deference we are unable to acquiesce in the subtle distinction which our correspondent draws.

In both cases the assignees had no beneficial interest in the debts assigned, in both cases the assignment was made for the purpose of enabling the action to be brought in the name of the assignee. In our view, the fact that in *Mills* v. *Small* the assignee was to put himself in the hands of the assignors and allow them to use his name, is a distinction without a difference. In both cases the assignee was substantially trustee for the assignor.

We can see no real distinction between an assignee who is to sue and one who is "to allow his name to be used" as plaintiff. In either case the assignee is actually and de facto the plaintiff; and to attempt to distinguish cases on such grounds is, it appears to us, to render the law needlessly difficult and incomprehensible.

We may refer to *Comfort* v. *Betts* (1891) 1 Q.B. 737 as shewing that the only question the Court has to be satisfied of is that the assignment is absolute in form.

INEFFECTUAL WILLS.

It is somewhat curious to observe how frequently testators are desirous not only of giving legacies, but also of preventing their legatees from acquiring dominion over such legacies until the legatees have reached a specified age exceeding twenty-one years, and it is a matter of further interest to the practitioner to observe how often such restrictions on the enjoyment of legacies are ineffectual. The testator or his draftsman too often fail to bear in mind that a simple bequest of a legacy to A., with an added direction to accumulate until A. attains twenty-five or thirty, as