J. F. Ruttan died after the distribution of this sum, and R. A. Ruttan was by an order of the High Court appointed trustee under the wills of Victoria and Christina McVicar in his place.

In my opinion, this sum of \$7,500 was properly treated by the executor J. F. Ruttan as realty. The agreement of the Canadian Pacific Railway Company, entered into at the time of the conveyance to the company, was to reconvey the land if they should fail in performing their part of it; they did fail, and the successors in title to Christina McVicar brought their action to compel a reconveyance. By the terms of the settlement part of the property was reconveyed, and this sum of money was paid, and the company retained the remainder of the land. In the absence of any evidence explaining what it was intended to represent, I think it is proper to assume it to have been compensation for the land retained by the company, especially as it seems to have been unhesitatingly so dealt with by the executor who received it.

The next question is whether Calla Goldsmith, formerly Calla McVicar, is entitled to the principal, or only to the income of the proceeds of the sale of certain land in Fort William, devised to the executor of Victoria McVicar's will upon trust for sale, and to divide the proceeds into three parts. As to one of such parts the trust declared is as follows:—"To be paid to my adopted daughter Calla McVicar (without the power of anticipation) during her natural life only, and upon her decease her interest to revert to my general estate, and then to be divided equally between my brother George and my executor hereinafter named."

The clear intention of the testatrix under this clause is that Calla McVicar shall enjoy this money for her life only, and that, subject to her life interest, it shall belong to George McVicar and the executor. The gift to her is expressly limited to her life, and the gift over at her death is clearly expressed. I see no difficulty in carrying out the intention of the will, and no reason why it should not be carried out; and my conclusion therefore is, that she is entitled to the income only and not to the principal: see Thorpe v. Shillington, 15 Gr. 85. It will be the proper course for the trustee to invest the fund and pay the interest to the legatee during her life: Howe v. Lord Dartmouth, 7 Ves. 137a; Williams on Executors, 9th ed., pp. 1037, 1246, et seq.

The costs of the parties should come out of the estate, those of the trustee as between solicitor and client.