will, in land composed of the north east part of lot 7, concession 3, Markham." It appeared that the testator had put E. in possession of the said fifty acres sometime before his death, and that the said fifty acres were about equal to one-fourth of the whole residue of his estate.

Held, that the devise to E. in the codicil was substitutional for the bequest to her in the will.

Held, also, that under the codicil E. took an estate in fee, and not one subject to the incidents of the original gift in the will.

In no case of substitutional gifts has it been held that the subsequent gift is to go to the parties entitled under the subsequent limitation of the former gift.

The word "heirs" may sometimes mean "children," both in regard to personal and real estate, but that meaning will only be given to it when it is clear that the property was intended to go to the children. *Scott et al.* v. *John et al.*, 457.

4. *Will—Construction—Cumulative legacies.*]—A testator, after directing payment of his debts, and funeral and testamentary expenses, disposed of the residue as follows: "Secondly, I give to my wife $150 annually, during her natural life, or so long as she may remain my widow, the said sum to be received and accepted by her in lieu of dower, the said yearly allowance to be a lien upon my real estate, and to be paid my said wife as she may need it, either quarterly or half-yearly." He then directed his executors to sell his farm and all his personal property except that previously disposed of, and out of the proceeds: first, to pay his debts, &c., as aforesaid; and to divide the balance then remaining between his two sons, subject to each of them securing to their mother an annual payment of $50 during her natural life, the security to be satisfactory to her and his executors.

Held, that there were sufficient points of difference between the first annuity and the subsequent ones, to make it apparent that the several annuities in favour of the widow were intended to be cumulative. *Edwards* v. *Pearson et al.*, 514.

5. *Repairs by tenant for life—Settled estate—Sale or lease by Court—Settled Estates Act*, 1856—*Imp.* 19-20 *Vic. ch.* 120—*R. S. O. ch.* 40, *sec.* 85.]—J. T. S. devised certain lands to M. H. for life, and afterwards to any child of M. H., who might survive her in fee. M. H. had one child, aged ten, when she petitioned under Imp. 19-20 Vic. ch. 120, claiming to be allowed for expenditure made by her upon two houses on the land for much needed repairs, and lasting improvement, and also for $100, paid to a tenant for improvements made by him under a promise from the testator that he should be paid for them; and praying for a sale, or power to lease.

Held, that M. H. might be reimbursed the $100, from the testator's general estate, as this appeared to have been a debt due by the testator; but neither this nor the other expenditure could be charged on the land.

Held, further, it appearing that there was no means from the income of the property of putting it into a sufficiently remunerative condition to support M. H., and her child, it was a proper case for the sale or leasing of the estate, with a right to build.

The repairs of a tenant for life, however substantial and lasting, are his own voluntary act, and do not arise from any obligation, and he