

offered to buy at \$4,800, and the transaction was carried out by the intervention of Mr. Dowsley, K.C., solicitor for the estate by the preparation of a conveyance, dated 4th April, 1908 (within a year of the testator's death, which was in September, 1907).

The two executors and the two residuary legatees joined in the execution of this deed to Mrs. Falinger. The residuary legatees lived at Springfield, Massachusetts, and the deed was taken to them for execution by the co-executrix Mrs. Cook, who told them no more money was coming from the estate, and that upon payment of their legacies out of the proceeds of sale, nothing more would be coming to them. The deed was executed by them in presence of a notary public, and in reply to him they said they understood what they were doing. Both of them say they were willing Mrs. Raycroft (the widow) should buy the place at \$4,800, and they knew that no balance would be left for them.

The theory of the attack is that the sale was really to Mrs. Raycroft, and that the putting forward of Mrs. Falinger was a mere subterfuge to disguise the real transaction. And upon this theory the doctrine of the Court is invoked, that the sale cannot stand, because it is impossible that the same person can be at once both seller and buyer. That there has been a breach of trust, which cannot be cured, because of the failure to disclose everything to the beneficiaries. But I held that there was sufficient disclosure of all material circumstances to the beneficiaries, and they were satisfied on the essential point, that the estate fell short of the promise of the will, and that upon its best available realization there was not enough to buy the house, and no possible residue could exist for them.

What is now complained of is that no money was paid by Mrs. Falinger. What was done was this; she raised and paid \$800 and borrowed the balance of \$4,000 from her mother the co-executrix. The language used in the suit was that her mother left her money or put her money into the land, and that was explained as referring to the \$2,000 legacy to be paid the widow and a further sum of \$2,000 derived from her husband's life insurance which was payable to her with which the \$1,700 legacies were paid; and balance available for expenses of administration. There was an understanding between the mother and daughter that in return for this loan