

tradistinction to "to any person in trust or otherwise," thereby making the one refer only to property devolving *in trust* and the other to property passing *beneficially*. But while this may give a plausible meaning to the whole section, and may appear to reconcile all difficulties, it may be doubted whether the words used will bear out his construction. According to his interpretation, the word "otherwise" should be taken to mean "in any other fiduciary relation," but it is doubtful if the word can be used in that sense. The usual definition of "otherwise" is "in a different manner," and it is submitted that the clause is intended to read as though it were "to any person in trust or beneficially." This is certainly the meaning of the word in the Act from which it is taken, and in the Pennsylvania Act.

If this be correct, it renders the clause under discussion superfluous (at least in this connection), and the conjunction "or" must be used in the alternative to some other portion of the section. From the strict meaning of the words used, and by observing the manner in which the section was framed, it would appear that this portion of the section must be read as follows: "Any interest therein or income therefrom which shall be voluntarily transferred to any person in trust or otherwise (*i.e.*, beneficially) by deed, grant, or gift (which shall be), made in contemplation of the death of the grantor or bargainor, or (which shall be) made or intended to take effect in possession or enjoyment after such death, or by reason whereof any person shall become beneficially entitled in possession or expectancy to any property or the income thereof," shall be subject, etc. The alternative thus being between a "Deed, grant, or gift, made in contemplation of death," or intended to take effect in possession after death, "or by reason whereof any person shall become beneficially entitled," etc. It will be noted that the words "to any person in trust or otherwise" have been transposed, and placed after the verb "transferred," in the position they occupy in the New York Act, and which seems to be their logical position.

This construction, it must be admitted, is directly opposed to the whole spirit of the Act, which by its title refers to "successions," or, in other words, to transfers of property by death or having some relation to death. But any other accurate interpretation has been looked for in vain, although it may be that to prevent the consequences of what the Legislature never antici-