formed part of the estate of the testatrix, and she had besides effected an insurance for $2,000 on her life payable to the three sons, which was in force at the time of her death :—

Held, that the plaintiff was not put to an election between the benefits given to him by the will and his share of the $2,000 policy :—

Held, also, that the will had not varied the apportionment of the $2,000 policy, under the powers conferred by R. S. O. ch. 136, sec. 6 (1), and amendments, so as to exclude the plaintiff or put him to his election :—

Held, further, that in the event of the assets not being sufficient to admit of the setting apart of the $4,500 and the payment of the two legacies of $1,400 and $2,000, the $4,500 was first to be provided for without abatement, and the other two legacies were to come out of the residue and abate in the event of a deficiency. *King* v. *Yorston*, 1.

2. *Construction—"Who may then be Heirs-at-Law"—Deed—Delivery—Operation—Trusts and Trustees—Limitation of Actions—Trustee Act, 1891, sec. 13, sub-sec. 1, (a), (b)—Commencement of Statute—Balance in Trustee's Hands—Letter—Acknowledgment—Estoppel.*]—The father of the plaintiff's deceased husband, by his will, left all his property to trustees, of whom the defendant was the survivor, in trust to convey and transfer it, after the death of his wife, unto all his surviving children, share and share alike, and their heirs forever ; and, by a codicil, directed that the share of the plaintiff's husband should not be paid over or conveyed to him, but kept invested by the trustees, and the income paid to him during his life for his sole benefit, and after his death that such share should be paid over or conveyed to those "who may then be the heirs-at-law of my said son," share and share alike. The property in the hands of the defendant, as surviving trustee, at the time of the death of this son, was all real estate :—

Held, per MacMahon, J., the Judge at the trial, that the words above quoted signified those who would take real estate as upon an intestacy.

Coatsworth v. *Carson*, 24 O. R. 185, followed.

By deed dated the 2nd March, 1887, the defendant, as surviving trustee, conveyed the lands retained by him as the share of the plaintiff's husband, to his brothers and sisters as his heirs and heiresses-at-law.

This deed was, on the day of its date, signed and sealed by the defendant, and delivered by him to a person acting on behalf of the grantees, and wholly left the possession of the defendant on that day, and there was nothing to shew that he did not intend it to operate immediately :—

Held, by the Divisional Court, that it took effect from the day of its date.

In this action begun on the 8th July, 1893, the plaintiff sought an account of the defendant's dealings with the estate of the testator, and a transfer and conveyance to her of her husband's share, which she claimed under a marriage settlement. The defendant pleaded the Trustee Act, 1891, sec. 13, sub-sec. 1 (*a*) and (*b*), in bar of the action :—

Held, notwithstanding that a small balance of $6.35, ascertained as early as the 3rd February, 1887, remained in the defendant's hands until the 21st July, 1887, that the statute began to run in his favour