importance than the way are observations by the way, especially when brought out by the stress of the journey. That case is not like this case: however I might decide this case, it could not be said that the decision is covered by the decision in that case. The decisions, however, are quite alike in this, that the Judge professed and endeavoured only to give effect to the testator's real intentions.

If the parties cannot agree upon what is "left unexpended," there may be, at the defendant's choice, a reference in this case, to the proper local officer, to ascertain that, and judgment may be entered in accordance with his finding, costs of both parties out of the testator's estate; or a judgment for the administration of his estate, which, in view of questions affecting the other legacies and the fund out of which they should be paid, as well as affecting the heirs at law of the testator and the heirs at law and next of kin of the widow—who are represented in this case by the defendant—may, unless the parties can agree, as I have mentioned, prove to be the better mode of procedure.

In any case, proceedings will be stayed for 30 days, unless the parties otherwise agree, before formal judgment is entered.

It may be that the heirs at law of the testator might, if their attention were directed to the matter, contend that there is an intestacy in regard to part of his estate; but it does not now seem to me that there would be enough in that contention to justify a stay of proceedings at this stage of the case, so that they might be made parties and heard, if they should desire to be heard in it now. The judgment directed to be entered now does not preclude or prejudice any such question, if any of them should at any time be advised that there is enough in it to warrant litigation raising it, and should act upon such advice. See In re Walker, [1898] 1 I.R. 5.