

case may be, and if, in subsequent years, the surplus exceeds \$500, can the deficiency be made up to the annuitants who in previous years had received less than \$500?

A. See answer to question 3. The annuity of \$500 is out of the question, except the 2 years to Margaret. The executors may deal with surplus income, if any, by dividing it, or by payment on account to such of the children who are 21 and over, the same as if their shares were set apart.

(5) After providing a fund to produce the \$1,000 annuity for the widow of Stephen Wood mentioned in clause 9, what children share in the balance of the corpus? Is it only those who were born in the lifetime of the testator, and the child *en ventre sa mère*, and who live to be 21? Are their interests vested interests?

A. All the children who attain to the age of 21, those born after the death of the testator as well as those born during his life. The interest of each child will vest upon his or her arriving at 21 years of age.

(6) Clause 8 provides that \$2,500 shall be applied towards the support and maintenance of the wife and children of Stephen Wood, if he predeceases his wife. He has predeceased her. For several years, the family, who were growing up, lived with, and, with one exception, until recently, the widow of Stephen Wood. During these years, the income being insufficient to maintain the wife and family, the widow was obliged to mortgage her homestead and other property to the estate, and Margaret Wood, the eldest child, on attaining 21, joined with the mother in assisting the household. Are the widow and Margaret, the daughter, entitled to be recouped for money so spent, at least a proportionate share? As a result, the widow has been unable to keep the taxes paid on her own property. Is she not now entitled to be paid such liabilities as she can shew were so incurred, or a proportionate share of them, she having no other income than the annuity?

A. This is simply the unfortunate case of living beyond income. The insufficiency of income to meet all the expenses mentioned gives no claim to the widow or children for any lien on the corpus, or payment out of corpus, but all payments made by the widow for taxes, insurance, repairs, or which were made by the widow, but which under clause 15 were to be paid out of the testator's general estate, may be recouped to her out of the general estate.

(7) Is clause 15 wide enough to include succession duty pay-