

and she released her dower; they then conveyed to the purchaser under s. 24 of the Trustees and Executors Act, R.S.O. 1897, c. 129.

Held, that the lot was not in a state of nature at the time of the death, and the widow's dower attached upon the whole of it; she was entitled to have one-third of such part as was not woodland assigned to her, and one-third of such part as was woodland, with the right to take from the woodland firewood for her own use and timber for fencing the other part; the executors had the right, under s. 33 of R.S.O., c. 129, to apply the money of the estate in the purchase of a release of the widow's dower, and were entitled to charge the estate with the \$390.

The estate was not a simple one to deal with, owing to conflicting interpretations of the rights of the beneficiaries under the will, the nature of the trusts, their number and complication, and, to a more limited extent, the character of a portion of the assets. The executors took over about \$60,000 worth of property in cash, mortgages, notes, farm property, and furniture. Of this they distributed a little less than half, and set apart the remainder for payment of annuities, legacies not matured, etc. They collected about \$6,500 interest. They managed the estate for a period of a little more than four years, down to the date of a report providing for their remuneration.

Held, that they were not entitled to an allowance upon taking over the estate, but should be allowed $2\frac{1}{2}$ per cent. upon such portion of the corpus of the estate as they had taken over and distributed, and when the remainder of the corpus taken over should be distributed, they should have a like allowance upon the portions distributed from time to time; they should be allowed 5 per cent. on the interest collected and to be collected, and \$100 a year in addition for the first two years, and \$75 a year for the last two years, for management of the estate and services not covered by the other charges, including the care and preservation of the corpus.

The testator bequeathed to his two infant sons \$4,000 each contingent upon their attaining 25 years of age. The only other provision for them was a gift to each of one-tenth of the residuary estate.

Held, that interest as a means of maintenance is payable out of the general residue of an estate upon a legacy which is merely contingent, when the legatee is an infant child of the testator, and no other maintenance is provided; and it was proper in this case that an allowance should be made for the maintenance of the infants until their majority out of the interest on sums set apart to answer the legacies: the gift of a share in the residue was not intended as a provision for maintenance. The will was to be read as directing the executors to apply the income of each legacy for the benefit of the infant during minority, to the extent required for maintenance, and this involved the reserving and investing of an amount equal to the amount of each legacy, not as the legacy, but to secure the amount of it in case it should become payable.

Aylesworth, K.C., Folinsbee, Hume Cronyn, T. G. Meredith, K.C., Gibbons, K.C., and A. Stuart, K.C., for the various parties.