

that all money not needed for the purpose which the testator mentioned "belongs to the estate as a resulting trust."

I am with respect unable to agree with this view and am of opinion that the clear words of gift to the daughter are not cut down or controlled by the statement of the testator as to purpose or object of the gift.

Such a provision in favour of a wife is spoken of by Kay, J., in *Coward v. Larkman* (1887), 56 L. T. 278-280, as "the usual provision for a wife after her husband's death."

The bequest in that case was £100 to the wife "for her present wants and for house-keeping expenses," and it was not suggested that any trust was created or that the wife was not entitled to the £100 absolutely, but the contrary was taken for granted in all the Courts before which the case came; (1887) 57 L. T. 285, (1889) 60 L. T. 1.

In *Hart v. Tribe* (1854), 18 Beav. 215, one of the questions was as to the effect of a provision of a will in these words:—

"I also request my sister to give her, the said Maria, my wife, the sum of £100 out of any money which may be in the house, or at my banker's at the time of my decease, for her present expenses of herself and the children," and it was held that this was an absolute gift to the wife of the £100.

In delivering judgment the Master of the Rolls said, p. 216:—

"With respect to the first legacy of £100, I entertain no doubt. It was intended by the testator to be paid to the widow, immediately upon his death, and for her current expenses. That being so, I think that it was a proper payment to be made; and the Court will not inquire into the mode in which she has administered that money, provided the infants have really been supported, which it is not disputed they have been. If one was taken away, a few days after the death of the testator or at any subsequent time, I think the Court cannot inquire whether more or less was expended on him, or make her refund. I think she was entitled to receive that £100, and that I cannot now take it away from her."

I am unable to see how, if the wife in that case was entitled to the £100 absolutely, on what principle it can properly be held that the legatee in the case at bar is not