

ance of my children and their step-mother as long as she remains my widow." There follow various provisions as to the ultimate disposal of the property about which no question is raised at present. The dispute arises as to what property, if any, is included within the exception and which the daughter Hannah Gertrude took by gift from her father during his life time. The claim put forward by the plaintiff Jean Spurr Clark, who is the sister of Hannah Gertrude Clark and the devisee of substantially all her property under her will, is that all the property found in the private cash box and the bank vault box at the time of John A. Clark's death had been given to Hannah Gertrude Clark by their father before his death and was excepted from his testamentary disposal by the clause I have mentioned. If this claim can be sustained, the gift would comprise property valued at about \$30,000, more than half of the whole estate left by the testator. Claims like the present are included in one of three different classes. The first is that of gifts inter vivos, which this is said to have been, and the second is by transfer of the property by way of trust or a valid declaration of trust.

In *Richards v. Delbridge*, 18 Eq. 11, Jessel, M.R., said: "A man may transfer his property without valuable consideration, in one of two ways—he may either do such acts as amount in law to a conveyance or assignment of the property, and thus completely divest himself of the legal ownership, in which case the person who by those acts acquires the property takes it beneficially, or in trust, as the case may be; or the legal owner of the property may, by one or other of these modes recognized as amounting to a valid declaration of trust, constitute himself a trustee, and without an actual transfer of the legal title, may so deal with the property as to deprive himself of its beneficial ownership, and declare that he will hold it from that time forward on trust for the other person. It is true that he need not use the words "I declare myself a trustee," but he must do something which is equivalent to it, and use expressions which have that meaning; for, however anxious the Court may be to carry out a man's intention, it is not at liberty to construe words otherwise than according to their proper meaning." In that case it appeared that Delbridge, who was the owner of a mill and machinery and a stock in trade connected with the mill business, made and signed the following memorandum, endorsed upon the lease of the mill pro-