

of \$1,275, he explained it by saying the money was not received on the 30th April, 1883, but was made up of several smaller payments made by him as executor of his father to his sister Mrs. Hinton, in her lifetime, in the year 1882. The Master has not given effect to that evidence, and has charged the appellant with the item, on the ground that his evidence was in respect of a matter occurring before the death of the deceased, and was not corroborated as required by R. S. O. ch. 73, sec. 10. The learned Chief Justice has upheld the decision of the Master.

I am, with great respect, of opinion that the Master's ruling on the question of corroboration is wrong, and cannot be supported. The question before him was whether the appellant had received the sum in question on the 30th April, 1883, or at any time after Mrs. Hinton's death. If he did, he was chargeable, but not otherwise. To my mind, the matter is too plain for argument. The respondents say to the executor: "You received this sum of \$1,200 or \$1,275 on or about the 30th April, 1883, or at all events some time after Mrs. Hinton's death, and after you became her executor; and that is apparent from your own admission in your account filed in *Armstrong v. Perkins*." He answers that by a denial. He says: "That admission requires explanation and qualification. I did not receive it on the 30th April, 1883, or after my sister's death at all. It was the aggregate of several sums which I, as my father's executor, paid to my sister in her lifetime, and I claimed and obtained credit for them as my father's executor, which I was entitled to do." It was not correct to say in his account that the item had been paid to the estate of Victoria Elizabeth Hinton, or to himself as her executor, instead of saying it had been paid to her in her lifetime. But the important matter at that time was to get credit for it with his father's estate as a payment by him on account of his sister's share. Whether it was paid in her lifetime or shortly afterwards was immaterial, and the error was not an unnatural one to commit in preparing the accounts after Mrs. Hinton's death. The matter in question before the Master was, therefore, in my opinion, clearly not a "matter occurring before the death" of Mrs. Hinton, and so not one requiring corroboration under the statute. This item must be referred back to the Master for reconsideration and determination.

The second ground of appeal is the finding of the Master, on which the Chief Justice expressed no opinion, that the devise by Mrs. McGillivray of certain land to the appellant, with a direction for the payment out of her personal estate of the incumbrance thereon, was made to him in his character