

other outgoings, at \$1,350. The residuary real estate is said to be in Toronto and to have increased greatly in value, so that now the income is larger. The executor has paid himself each year the full \$600 and the life insurance premiums, about \$140.

The youngest son Vernon was of full age before his mother's death; thus about \$610, the whole difference between this \$740 for the father and the net income, about \$1,350, would be available for the support and education of Bertha during her minority under clause 9, but so soon as she attained 21 Bertha's income would be only one-fourth of this surplus of \$610, although she would, like her brothers, have one-fourth of the various classes of properties under the 7, 8, and 9 clauses as already mentioned.

It was apparently in such circumstances that the codicil was made in July, 1894, and the testatrix begins it by declaring that as she is not satisfied with the provision made in the will for Bertha she adds this codicil. She then proceeds: "I desire that the sum of \$600 a year be paid her (Bertha) out of my estate by my executor or executors for her maintenance and education until she attains the age of 25 years." I stop to remark that it is at least singular how closely this approximates to the surplus of about \$610 a year available (less expenses) under the will for the same purpose and until Bertha attained the age of 21 years. Then the codicil continues: "If at that time (the age of 25 years) she should be married, then for the remainder of her life I desire my executor or executors to allow her for her own use and benefit the sum of \$400 a year unless the income realized through or by my property on division should yield more to each surviving child or children. Should such be the case then I authorize such division to be made." "Bertha having attained the age of 25 years."

Pausing here again, one has to notice that by using the words "executor or executors" the testatrix shews that she was contemplating the possibility of the death of her husband, in which case the R. C. Smith estate property devised by the 7th clause of the will would have become divisible among the four children like her other property. The words "my estate" also are not restricted to the residuary estate. Then we must bear in mind that under the will the control of the executor over all her property available for income for the children was to cease. Here is a direc-