his children, appointing C. R. B. and G. B. joint guardians for the children above mentioned, and $500, all transactions to be null and void unless sustained in writing by both guardians." And in the 10th clause of his will he said: "I will and bequeath unto each of my grandchildren living at my death $100."

C. R. B. was a son of the testator, and had children living at the testator's death.

Held, that the children meant were those of C. R. B. and G. B., and there was a simple gift to G. B. and her children, who took concurrently; and C. R. B. and G. B. were, by the above clause, made trustees for their children, and could give a good acquittance and discharge for the $500, but they were not authorized to receive, and could not give a good acquittance for the moneys bequeathed to their children in the 10th clause.

In another clause of his will the testator willed and bequeathed "unto G. G. B.'s wife, E. B., $5,500. This bequest is under the joint management to G. G. B. and his wife for their heirs, should there be none, then at their death to revert back to my heirs to be equally divided."

Held, that there was a trust of the $5,500 reposed in G. G. B. and E. B.; that E. B. was entitled to the benefit of the trust during her life, and upon her death the benefit of it would go to any children there might be of G. G. and E. B., or any descendants there might be answering the description "their heirs," and if there were no such children or descendants, then to the heirs of the testator, to be equally divided amongst them.

Another clause was as follows: "I will and bequeath unto M. R. B.'s wife and his heirs $5,000, and appoint M. R. B. as guardian and manager of this bequest."

Held, that a trust of the $5,000 was thereby reposed in M. R. B., and "heirs" was merely descriptive of the legatees intended. M. R. B. was entitled to receive the fund and hold it in trust. During his life his wife would be entitled to the whole benefit arising from the fund, and on his death there would be a distribution of it amongst his wife or her representatives, as the case might be, and those persons who would answer the description of heirs of M. R. B., and M. R. B. as such trustee was entitled to receive, and could give a good acquittance and discharge for, the money.

Held, lastly, that under the will in question the widow was not put to her election. *In re Biggar, Biggar* v. *Stinson et al.*, 372.

5. *Direction to pay debts—Executors' power to sell lands not devised—R. S. O. c.* 107, *sec.* 19.]—A testator by his will directed his executors to pay his debts, etc., and then proceeded: "The residue of my estate and property which shall not be required for the payment of debts, I give and devise and dispose of as follows." Certain lands were not mentioned.

Held, that, nevertheless, the executors could give a good title to them to a purchaser, for the above words clearly imported an intention that the debts should be paid first out of the estate and property of the testator; this created a charge of the debts upon his lands, and the mere failure of the testator to enumerate all his lands in the subsequent part of the will, by which there was an intestacy as to the part in question in this action, did not detract from