

PROBATE—WILL—EXECUTION OF WILL—FOOT OR END—PROBATE OF PART OF DOCUMENT.

*In re Anstee*, (1893) P. 283, a testator had signed his will, and the witnesses had attested it at the foot of the first page immediately after an unfinished sentence, which was completed over leaf on the second page. Probate was granted of the will down to the bottom of the first page only.

PARTNERSHIP—VALUE OF DECEASED PARTNER'S SHARE—DIRECTION TO ASCERTAIN VALUE BY REFERENCE TO LAST SIGNED ACCOUNT—DEATH AFTER EXPIRATION OF PARTNERSHIP YEAR, BEFORE TAKING AND SIGNING ACCOUNT.

In *Hunter v. Dowling*, (1893) 3 Ch. 212, the defendant appealed from the decision of Romer, J., (1893) 1 Ch. 391 (noted ante vol. 29, p. 252). The action turned upon the construction of partnership articles, which provided for annual accounts and balance sheets to be taken on 31st March in each year, or as near thereto as conveniently might be, and to be signed by the partners; and also that, in the event of the death of a partner, his share should be taken by the surviving partners at the amount appearing to his credit in "the last annual balance sheet which shall have been signed previously to his death." A partner having died on the 10th April, 1891, but before the balance sheet had been taken for the preceding 31st March, the question was how the share was to be valued. The Court of Appeal (Bowen, Lopes, and Kay, L.JJ.) agreed with Romer, J., that the share must be ascertained on the footing of the balance sheet for March, 1891, on the principle that "that must be taken to be done which ought to have been done."

WILL—ANNUITY, DURATION OF—GIFT OF ANNUITY TO A.B. OR HIS DESCENDANTS—SUBSTITUTIONARY GIFT.

*In re Morgan*, *Morgan v. Morgan*, (1893) 3 Ch. 222, a testator gave all his real and personal property upon trust to pay out of the interest and rents arising therefrom "to my wife, £250 per annum; to H.M., or to his descendants, £250 per year; to P.M., or his descendants, £250 per year; to A.H., or her descendants, £250 per year; to Mrs. S.P., £50 per year; to Mrs. S.S., 10s. per week," and the testator gave the residue of the interest and rents, after the above payments had been made, to certain charitable purposes. The question was whether the annuitants whose