abling my said daughter to meet the immediate current expenses in connection with housekeeping."

No question would probably have arisen as to the meaning of this provision but for the fact that the testator had at the time of his death at his credit in his bank the large sum of $17,200.

It is very probable that if the testator had contemplated when he made his will that so large a sum as $17,200 would be at his credit in his bank at the time of his decease he would have made a different provision as to the disposition of it from that contained in paragraph 26, but that, in my opinion, affords no reason for putting a construction on the language of the testator different from that which would be placed upon it if the fund amounted to no more than $500.

My learned brother's view was that the legatee is not entitled to the fund absolutely, but that a trust is created, and that all money not needed for the purpose which the testator mentioned "belongs to the estate as a resulting trust."

I am, with respect, unable to agree with this view, and am of opinion that the clear words of gift to the daughter are not cut down or controlled by the statement of the testator as to the purpose or object of the gift.

Such a provision in favour of a wife is spoken of by Kay, J., in Coward v. Larkman (1887), 56 L.T.R. 278-280, as "the usual provision for a wife after her husband's death." The bequest in that case was of £100 to the wife "for her present wants and for housekeeping expenses," and it was not suggested that any trust was created or that the wife was not entitled to the £100 absolutely, but the contrary was taken for granted in all the Courts before which the case came; (1887), 57 L.T.R. 285, (1889), 60 L.T.R. 1.

In Hart v. Tribe (1854), 18 Beav. 215, one of the questions was as to the effect of a provision of a will in these words: "I also request my sister to give her, the said Maria, my wife, the sum of £100 out of any money which may be in the house or at my banker's at the time of my decease, for her present expenses of herself and the children;" and it was held that this was an absolute gift to the wife of the £100. In delivering judgment the Master of the Rolls said (p. 216): "With respect to the first legacy of £100, I entertain no doubt. It was intended by the testator to be paid to the widow, immediately upon his death, and for her current expenses. That being so, I think that it was a proper payment to be made; and the Court will not in-