

This gives meaning to both branches of the seemingly self-contradictory clause at the end of paragraph 6.

What then is the position with reference to the share of the children in the so-called remainder—the sums that were directed to be divided and allotted to them respectively after the \$35,000 had been set apart?

Mr. T. G. Meredith contends that there is an absolute gift to the children, because this is an unsuccessful attempt to create an estate tail in personalty. I do not agree with this. It appears to me that it is a gift of each share to the executors to hold in trust for the child during life, and upon the death of the child the principal of each share is given to the issue, if any, of the child absolutely, and, in the event of the death of the child without issue, then the shares fall into the fund of the surviving children and are to be governed by paragraph 5; which I understand to mean, to be held upon the trust indicated, the income to be given to the other children for life. It is not a gift to the child "and his issue," which I agree would be absolute.

The result of this is that the shares of the children in everything over the \$35,000 will ultimately be distributed among the grandchildren *per stirpes*, while the grandchildren will share in the \$35,000, when it comes to be divided, *per capita*. The children are given nothing but the interest, the interest on the shares being theirs absolutely; and the attempt to postpone payment in the case of sons to the age of 27 being nugatory, on well understood principles. The right of the children to receive interest on the \$35,000 will terminate on the arrival of the period of distribution.

Several orders have been made by the Court, dealing with this estate, and increasing the allowance for maintenance.

The first order was made on the 16th May, 1898, in the matter of the estate and in the matter of the infant children. The widow had claimed certain insurance money, and the order recites, as a term of its being made, that she was to withdraw all claims thereto. The allowance was increased from \$1,500 to \$2,300 per annum; the infant Gordon Alexander to have no part or share therein save that the executors were to retain out of this \$2,300, \$166.66 for his support and maintenance; this increased allowance to be charged against the estate of the infants other than Gordon Alexander.