husband's will, in reference to a legacy of forty thousand dollars in said clauses, bequeathed in trust for each of them. In regard to the remaining ninth part, I bequeath as follows: I hereby direct the said trustees to ascertain the amount due by my son, Henry R. Wilson, to his father's trust estate, for loans and advances of real and personal estate, and after deducting therefrom the value of the real estate coming to my said son under his father's will, which they shall likewise appraise and ascertain.

I then give and bequeath out of said remaining ninth part of the residue of the personal estate, so much thereof as will equal and liquidate the balance which may be due by my said son, Henry, to his father's estate, for such loans and advances, and which portions of said ninth part of the residue of the personal estate now bequeathed by me in accordance with the codicil to my husband's will aforesaid.

I hereby charge with with the balance due by my said son, Henry, for such loans and advances, after crediting the value of his one-ninth of the real estate as aforesaid, and so that the said balance may be thus fully paid and discharged. After thus paying this balance, if there should be any surplus remaining of said ninth part, I bequeath said surplus to and for the children which my son, Henry R. Wilson, and his said wife, now have, or may hereafter have living at the time, when their said eldest son shall attain, or if he die before said period when he would have attained the age of twenty-one years, to be then divided by said trustees equally among said children, the shares of the sons to be paid to them as they respectively arrive at the age of twenty-one, absolutely, and the shares of the daughters to be held by said trustees in trust for them, respectively, upon the same trusts and subject to the same conditions,

powers, provisions and limitations in all respects, as are above provided in reference to the shares of said children, respectively, of my said son and his said wife, of a twelfth part or share of the residue of the personal estate of my husband, hereinbefore directed to be set apart for the benefit of my said grandchildren.

If said remaining ninth part should not be sufficient in value to meet and pay the balance due by my said son, Henry, for loans and advances, I then charge the shares or ninth part, already bequeathed to my three sons and four daughters, in trust, and to the legatees of my son, Melville, with an equal amount to make good such deficiency, and so that the amount due by said son for loan and advances may be fully met and satisfied.

And I also provide, that if said ninth part of said residue of the personal estate hereinbefore bequeathed to and for my children aforesaid, respectively, should not be sufficient to pay and satisfy the amount for which any of them are now charged for loans or advances, after crediting the value of the real estate to which they may be entitled, I then still further charge the portion of personal estate herein given to and for all my remaining children, (including my son, Melville, as aforesaid,) with a sufficient amount to make good such deficiencies, and to be chargeable upon the portions of such remaining children equally.

And I also give to my sons, David S., William C. and Thomas J., and to my daughters, Jane S., Eliza W., Mary Louisa and Anne Rebecca, the power by any instrument in the nature of a last will, and whether the same shall be made in my lifetime or to dispose of absolutely, or in any manner any of said children may think proper, the ninth part of the residue of personal property hereinbefore bequeathed