be deemed advancement; and in all cases those in equal degree claiming in the place of an ancestor shall take equal shares.

Advancement defined. Where advancement is brought into hotchpot, its value must be estimated as of time it was received. Clark *v.* Willson, 27 Md. 703.

The courts construe this section liberally to enforce maxim that "equality is equity." A gift to a daughter or her husband is presumed to be an advancement in absence of proof to contrary. Proof held to show advancement. McCabe *v.* Brosenne, 107 Md. 494; Dilley *v.* Love, 61 Md. 604; Graves *v.* Spedden, 46 Md. 527; Parks *v.* Parks, 19 Md. 323; Stewart *v.* Pattison, 8 Gill, 54. *Cf.* Justis *v.* Justis, 99 Md. 80; Pole *v.* Simmons, 45 Md. 250; Cecil *v.* Cecil, 20 Md. 156; Cecil *v.* Cecil, 19 Md. 80.

Where advancement is created by a written instrument, the character and design of advancement may be shown by parol evidence. Stewart *v.* State, 2 H. & G. 119.

To a full defense of an action at law against an administrator by a child to whom advances were made, it is necessary to show that amount of advancements was equal to or exceeded plaintiff's share in estate. State *v.* Jameson, 3 G. & J. 449.

This section applies only to personalty, and to cases of intestacy. Hayden *v.* Burch, 9 Gill, 83.

This section referred to in construing sec. 136—see notes thereto. McComas *v.* Amos, 29 Md. 131.

An. Code, 1924, sec. 131. 1912, sec. 126. 1904, sec. 125. 1888, sec. 126. 1798, ch. 101, sub-ch. 11, sec. 7. 1916, ch. 224, sec. 126.

134. If there be a father and mother and no children or descendants, the whole shall be divided equally between the father and mother.

Where a testatrix gives her husband a life estate in property, and from and immediately after his death, to her daughter absolutely if she be living at time of her husband's death, and if not then to her children or descendants, and in default of children or descendants then to daughter's next of kin, no estate vests in daughter until after death of the husband. An ultimate limitation in favor of next of kin or heirs does not include husband unless such intention appears. Safe Deposit & Trust Co. of Balto. *v.* Carey, 127 Md. 595.

This section applied. Schaub *v.* Griffin, 84 Md. 563. And see Chester Hospital *v.* Hayden, 83 Md. 115.

An. Code, 1924, sec. 132. 1912, sec. 127. 1904, sec. 126. 1888, sec. 127. 1798, ch. 101, sub-ch. 11, sec. 8. 1916, ch. 224, sec. 127.

135. If there be either father or mother living, the other parent having died, and no child or descendants, the father or mother, as the case may be, shall have the whole.

This section applied in Woodworth *v.* Tepper, 152 Md. 333 (involving unpaid instalments of war veterans' insurance).

Grand-nieces take under this section to exclusion of cousins. This section construed in connection with sec. 136. Hoffman *v.* Watson, 109 Md. 553 (distinguishing McComas *v.* Amos, 29 Md. 120).

Cited but not construed in Shriver *v.* State, 65 Md. 281; cited but not construed in Noel *v.* Noel, 173 Md. 165.

See notes to secs. 136 and 138.

An. Code, 1924, sec. 133. 1912, sec. 128. 1904, sec. 127. 1888, sec. 128. 1798, ch. 101, sub-ch. 11, sec. 9. 1912, ch. 91. 1916, ch. 224, sec. 128.

136. If there be a brother or sister or a child or descendant of a brother or sister and no child, descendant, father or mother of the intestate, the said brother, sister or child or descendant of a brother or sister shall have the whole.

Grandnephews and nieces have same rights in property of granduncle as would have been possessed by their deceased ancestor. Righter *v.* Clayton, 173 Md. 142.

This section is explanatory of sec. 135. Distribution will be made among nephews and nieces *per stirpes* and not *per capita*. McComas *v.* Amos, 29 Md. 130.

Where a testator leaves legacies to his two brothers who, however, predecease him, such legacies go to children of legatees *per stirpes* and not *per capita*. (See sec. 340.) The legatees could not dispose of the legacies by their wills. Halsey *v.* The Convention, 75 Md. 284.

See notes to secs. 128, 135 and 138.