

mitted for the confirmation of the auditor's report, in which he says, he has allowed to the widow one-seventh part of the net proceeds of the last sales in lieu of her dower. The question, as to what proportion of the net proceeds of the sale of the whole estate should be awarded to the widow in lieu of dower, is thus again presented for consideration. The inquiry is one of great importance, and the peculiar circumstances of this case afford the means of much practical illustration. I shall, therefore, avail myself of this occasion to take a larger view of the subject than might otherwise be deemed necessary.

There are many cases falling within the jurisdiction of this court, in which it becomes necessary to put a present value upon an estate for life. As where land is sold, so that those who have a particular life interest in it, are to have an equivalent in value awarded to them out of the proceeds of sale; (*r*) or where the expense of renewing a lease is to be apportioned between the tenant who renews, and he who takes in remainder or reversion; (*s*) or where the value of the estate of an expectant heir, or of one who takes after a life in being, is to be ascertained; (*t*) or where a sum of money is directed to be paid after the death of a person then alive; (*u*) or where the expense of repairs is to be apportioned between a particular tenant and a reversioner or remainderman; (*w*) or where the burthen of an incumbrance is to be taken off in due proportion by several particular tenants and the owner of the inheritance; (*x*) or where a person charged with the payment of an annuity becomes insolvent, or dies leaving an insufficiency of assets to pay all; (*y*) or where there is not a sufficiency of assets to pay all the legacies and annuities given by the testator; (*z*) or where an annuity given as an advancement is brought into hotchpot; (*a*) or where a pension or annuity for life has been given by the government. (*b*) In these and all similar cases, where the *corpus*, or whole body of the estate is to be disposed of

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(*r*) *Wells v. Roloson*, 1 Bland, 457, note.—(*s*) *White v. White*, 9 Ves. 554.—(*t*) *Collet v. Wollaston*, 3 Bro. C. C. 228; *Gowland v. De Faria*, 17 Ves. 21; 1816, ch. 154, s. 13.—(*u*) 1 Price Obser. 33.—(*w*) *Strike's case*, 1 Bland, 77; 1830, ch. 99.—(*x*) *Long v. Short*, 1 P. Will. 403.—(*y*) 1 Petersd. Abr. 710, 713; *Ex parte Thistlewood*, 19 Ves. 236; *Johnson v. Compton*, 6 Cond. Cha. Rep. 20.—(*z*) *Long v. Short*, 1 P. Will. 403; *Devon v. Atkins*, 2 P. Will. 381; *Hume v. Edwards*, 3 Atk. 693; *Lewin v. Lewin*, 2 Ves. 417; *Will. Exrs.* 836, 842.—(*a*) *Kircudbright v. Kircudbright*, 8 Ves. 51.—(*b*) 1 Madison Papers, 280, 320; Act of Congress, 15; 1828, ch. 53; *Speeches of Berrien and others*, 19 and 29 April, and 15, 22 and 24 May, 1828.