Sir James Cockburn, after saying that the principle of a pawnbroker's business and the decision in *Swire* v. *Leach* applied exactly in the case before the court, observed: "I am inclined to think that the case of a horse and carriage at livery must be taken as trenching upon this principle; at all events, if the two cases in the Court of Common Pleas are not reconcilable, I prefer to abide by the later case, *Swire* v. *Leach.*" Mr. Justice Mellor also, after referring to the exemption from distress in general of "goods received in the course of a particular trade to be dealt with in accordance with that trade by a tenant of premises," said: "There are cases somewhat to the contrary, such as that of a horse and carriage at livery." Thus, the case of horses and carriages at livery was treated as an exception that had been recognised, and the Court of Queen's Bench did not, though disapproving of the exception, purport to overrule the decisions under which these were held to be distrainable.

If the cases of *Francis* v. *Wyatt* (*sup.*) and *Parsons* v. *Gingell* (*sup.*) are to be regarded as still law with respect to horses and carriages, the courts in England, when called upon to decide whether motor-cars in a garage are distrainable or not, will be confronted with the alternatives of following the principle, so often enunciated by Lord Kenyon, of *stare decisis*, or treating a motor-car as essentially different from a carriage in a livery stable, and so not within the exception sanctioned by *Parsons* v. *Gingell.* Should *Francis* v. *Wyatt* and *Parsons* v. *Gingell* be held to be no longer good law, the difficulty, of course, disappears, and, in the event of horses and carriages not being distrainable, there can hardly be any doubt that motor-cars would equally be held exempt.

The question has recently arisen in an Australian case, and the Supreme Court of New South Wales has formally decided that a motor-car standing in a garage is not distrainable: (*Mackenzie* v. *Shrimpton*, 1918, 18 State Reports, 311.) The court proceeded on the view that the decision in *Miles* v. *Furber* (*sup.*) is "quite irreconcilable with" *Parsons* v. *Gingell* (*sup.*), and the "reasons given in *Miles* v. *Furber* are much more satisfactory than those in *Parsons* v. *Gingell.*" The case of a motor-car is aptly brought within the second of the "five sorts" of exemptions in *Simpson* v. *Hartopp* by the following concluding words of one of the New South