Doe v. Thomas, 6 Ex. 854; Jarman v. Hale, [1899] 1 Q.B. 994; Dinsdale v. Isles, 2 Lev. 88; Hogan v. Hand, 14 Moo. P.C. 310; Co. Litt. 57(a); Pinhorn v. Sonster, 8 Ex. 763, 772, 773; Carpenter v. Cobus, Yelv. 73.]

While leaseholds are exigible at the common law as chattels, no instance has been cited, and I can find none, in which it was held that a tenancy at will was such a leasehold. It does not seem to have been the subject of any English or Ontario decision; and, consequently, there is no express authority.

[Reference to 17 Cyc. 954; Bigelow v. Finch, 11 Barb. 498, 17 Barb. 394; Colvin v. Baker, 2 Barb. 206; Waggoner v. Speck, 3 Ohio 292; Wildey v. Barnes, 26 Miss. 35; Freeman on Executions, 3rd ed., sees. 119, 177; Reinmuller v. Skidmore, 7 Lans. 161; Williams v. McGrade, 13 Minn. 174; Kile v. Giebner, 114 Pa. St. 381.]

It seems, in the only case in England which I can find at all bearing on the matter, to have been taken for granted that such an estate could not be taken in execution.

[Reference to Doe v. Smith, 1 Man. & Ry. 137; Playfair v. Musgrove, 14 M. & W. 239; Taylor v. Cole, 3 T.R. 292; Rex v. Deane, 2 Show. 85; Doe v. Murless, 6 M. & S. 110; Martin v. Lovejoy, 1 Ry. & Moo. 355; Hamerton v. Stead, 3 B. & C. 478.]

When we consider that a Sheriff cannot seize what he cannot sell: Com. Dig., tit. "Execution" (C. 4); Legg v. Evans, 6 M. & W. 36; Universal Skirt Manufacturing Co. v. Gormley, 17 O.L.R. 114, 136: I think it quite clear that at the common law a tenancy at will is not exigible.

And this particular interest has not been covered by legislation—none of the amendments applying to such a chattel interest. The history of the legislation is to be found in Universal Skirt Manufacturing Co. v. Gormley, 17 O.L.R. at p. 136. The present Act is 9 Edw. VII. ch. 47.

Legislation extending the classes of property to which execution will attach is always construed strictly. See, for example, . . . Morton v. Cowan, 25 O.R. 529, 534, 535.

Nor could it be considered "land," within the meaning of the Execution Act. . . .

[Reference to sec. 32(1).]

It is argued, however, that the position of a holder of a certificate of location is different from that of a mere tenant at will, and that his interest is exigible.

[Reference to Reilly v. Doucette, 2 O.W.N. 1053.]

In my view, the appeal can be disposed of on the short ground that no transfer by the Sheriff could be effective (sec.