method of procedure, that method must be followed at least in substance: Goodwin v. Ottawa and Prescott R.W. Co., 22 U.C.R. 186.

There can be no doubt that the stock would not have been exigible at the common law: Morton v. Cowan, 25 O.R. 525. The first statute in Upper Canada is that of 1831, 2 Wm. IV. ch. 6; and the original of all the subsequent legislation is in 1849, 12 Vict. ch. 23. The statute now in force, and so often referred to in the course of the argument, i.e., the statute of 1909, 9 Edw. VII. ch. 47, sec. 11(1), is the same (with mere verbal differences) as the original Act of 1849, 12 Vict. ch. 23, sec. 2—it indeed makes a definite provision that the seizure shall be deemed to be made from the time of the service of writ and notice, which had been judicially decided as being the effect of the former statute: Hatch v. Rowland, 5 P.R. 223.

Sub-section (2) of sec. 11 appears for the first time in the statute of 1909; and I do not think it at all limits the effect or generality of sub-sec. 1, which contains the old law. But I think it is of the greatest importance as shewing what the old law was. If it were the law that the Sheriff could go outside of his county and serve a company, or could serve by sending a letter outside the county, there would be no necessity of any such provision—it is needed only if the Sheriff cannot find the company within his county, and cannot serve in any other way than within his county, and by a real "service," not by sending a letter.

The result is, I think, that the statute means that the Sheriff may seize: (1) if the company, i.e., the head office of the company, be within his county; or (2), if the company has within his bailiwick a place at which service of process may be made.

And this accords with the well-known limitation of the powers of a Sheriff. Like the vice-comes whose place he has taken, his authority is confined to the county of which he is Sheriff; if he executed a writ out of his county, he was a trespasser: Watson on Sheriffs, pp. 74, 121; Churchill on Sheriffs; Murfree on Sheriffs, sec. 114, and cases cited; Hothet v. Bessy, Sir T. Jones 214; State v. Harrell (1842), Geo. Dec. 130; Dederich v. Brandt (1896), 16 Ind. App. 264; Morrell v. Ingle (1879), 23 Kan. 32; Baker v. Casey (1869), 19 Mich. 220; Worboe v. Humboldt (1879), 14 Nev. 123, at p. 131; Jones v. State (1888), 26 Tex. App. 1, at p. 12; Re Tilton (1865), 19 Abb. Pr. 50.

I do not, of course, suggest that a Sheriff may not do any act out of his county which a private individual may do, as, e.g.,