1743, Willes, 512; 1 Sm. L.C.). This being the principle, the nearest analogy to be found among the actual decisions of the courts seems to be the case of horses and carriages kept on a livery-stable keeper's premises.

Now, there are two reported cases in the English courts, one in the King's Bench and one in the Common Pleas, in which it was decided, in the first that a carriage, in the second that a horse, is not exempt from distress as being within the second of the "five sorts" enumerated by Lord Chief Justice Willes in his classical judgment in *Simpson* v. *Hartopp*. The case as to the carriage is *Francis* v. *Wyatt* (1765, 1 W. Bl. 483, 485), in which Lord Mansfield presided, and it was held that the carriage was distrainable "upon the ground of its being part of the profits of the premises, which distinguishes it from the case of goods sent to be manufactured." This was followed by the Court of Common Pleas in *Parsons* v. *Gingell* (1847, 4 C.B. 545), where the horse only was seized, but *Francis* v. *Wyatt* was treated as a binding authority on the question of horses and carriages at livery, and it was held that the horse was distrainable as having been sent to the stables to be kept there, and not merely fed and groomed.

In the year 1865 it was held by the Court of Common Pleas that goods deposited as a pledge with a pawnbroker could not be distrained by the pawnbroker's landlord: (*Swire* v. *Leach*, 11 L.T. Rep. 680; 18 C.B.N.S. 479.) Chief Justice Erle said there was no difference between the case of a pawnbroker and that of a wharfinger, factor, or warehouse keeper; he also observed that "many Judges have attempted to lay down a rule which should embrace all the exemptions, but no very well-defined principle is to be found in any of the cases." A few years afterwards the Court of Queen's Bench had to decide whether household furniture stored in a warehouse was distrainable for rent due by the warehouseman, and it was held to be exempt, on the ground that the principle applicable to a pawnbroker's business applied, and *Swire* v. *Leach* (*sup.*) was followed: (*Miles* v. *Furber*, 27 L.T. Rep., 756; L. Rep., 8 Q.B. 77.) But some observations were made on the case of horses and carriages at livery and the decision in *Parsons* v. *Gingell* that these were not exempt from distress.