

one water bucket, one axe, one saw, and such fishing nets as are in common use, the value of such not to exceed \$20.

3. All necessary fuel, meat, fish, flour and vegetables actually provided for family use and not more than sufficient for the ordinary consumption of the debtor and his family for 30 days and not exceeding in value \$40.

4. One cow, two sheep and one hog and food therefor for 30 days.

5. Tools and implements of, or chattels ordinarily used in the debtor's occupation to the value of \$30.

None of the articles enumerated in sections 2, 3, 4 and 5 are exempt from seizure in satisfaction of a debt contracted for that identical article.

Quebec :

1. The bed, bedding and bedsteads in use by the debtor and family.

2. The ordinary wearing apparel of the debtor and his family.

3. Two stoves, pipes and other accessories, household effects to the value of \$50, fifty volumes books, family portraits and sewing machine.

4. Fuel and food sufficient for the debtor and his family for three months.

5. One span of plow horses, or one yoke of oxen: one horse, one summer vehicle and one winter vehicle, and the harness used by a carter or driver for earning his livelihood; one cow, two pigs, four sheep and the wool from such sheep, cloth manufactured from such wool, and hay and other fodder for food for such animals, and the following agricultural implements: One plow, one harrow, one working sleigh, one tumbril, one hay cart with its wheels, and the harness necessary for farming purposes.

6. Tools and implements used in trade to the value of \$200, and bees to extent of fifteen hives; and books relating to his profession, art or trade to value of \$200.

7. Books of account, titles of debt and other papers in possession of the debtor are exempt. Also sacred vessels used for religious worship, alimentary allowances granted by a court, sums of money bequeathed upon condition of their being exempt from seizure, money or pensions given as alimony, wages and salaries not yet due, pay and pensions of persons belonging to the army and navy, salaries of school teachers and emoluments of clergymen due for actual services, salaries of public officers, and provincial civil servants to the extent of two-thirds or four-fifths, according to salary; wages of workmen and laborers to the extent of three-fourths.

In Newfoundland the exemptions from attachment or execution are:

1. Goods of lodgers and boarders.

2. The common law exemptions, as fixtures, wild animals, goods delivered to a person in the way of trade, things in actual use, and goods in the custody of the law.

3. The tools and implements of trade, fishing skiff or punt, the necessary cooking apparatus, bedding and wearing apparel of himself and family.