## COLLECTION OF ACCOUNTS.

twelve saucers, one sugar basin, one milk jug, one teapot, twelve spoons, two pails, one washtub, one scrubbing brush, one blacking brush, one wash board, three smoothing irons, all spinning wheels, one weaving loom in domestie use, one sewing machine and attachments, thirty volumes of books, one axe, one saw, one gun, six traps, and such fishing nets as are in common use. The articles in this subdivision not exceeding in value \$150.00.

4. All necessary fuel, meat, fish flour and vegetables actually provided for family use, not more than sufficient for the debtor and his family for thirty days and not exceeding in value the sum of \$40.00.

5. One cow, six sheep, four hogs and twelve hens, in all not exceeding in value \$75.00, and food therefor for thirty days, and one dog.

6. Tools and implements of, or chattels ordinarily used in the debtor's occupation to the value of \$100.00.

7. Bees reared and kept in hives to the extent of fifteen hives.

The debtor may, in lieu of keeping the tools and implements mentioned in Section 6, elect to receive the proceeds of their sale in cash up to \$100.00, in which case the officer executing the writ would pay over to the debtor \$100.00 if those goods sold for that much, and this amount the creditor could not seize.

None of the articles enumerated in sub-sections 3, 4, 5, 6 and 7 are exempt from seizures in satisfaction of a debt contracted for that identical article.

For tenants renting by the month see Section 387.

In Manitoba.—(a) T bed and bedding in common use for the debtor and his family, and also his household furnishings, not exceeding in value \$500.00.

(b) The necessary and ordinary wearing apparel of the debter and his family.

(c) Twelve volumes of books, the books of a professional man, one axe, one saw, one gun, six traps.

(d) The necessary food for the debtor and his family for nine months if such food is in possession at time of seizure.

(c) Six cows, three oxen or three horses or mules over four years of age, ten sheep, ten pigs, fifty fowls, and food for the same for eleven months. The horses to be exempt must be such as are used by the debtor in earning bis living.

(f) The tools, agricultural implements and necessaries used by the debtor in the practice of his trade, profession or occupation to the value of \$500.00.

(g) The articles and furniture necessary to the performance of religious service.

(h) The land upon which the debtor or his family actually results or cultivates, either wholly or in part, or which he uses for grazing or other purposes, to the extent of 160 acres.

(i) The house, barns, stables and fences on the debtor's farm.

(*j*) All the necessary seeds of various varieties, or roots, for the proper seeding and cultivation of eighty acres.

(k) The actual residence or home of any person other than a farmer, providing the same does not exceed the value of \$1.500.00. If it