WHAT IS A MANUFACTURER?

mon sense, a good knowledge of human nature and an intimacy with business affairs and commercial matters, which made him a very valuable addition to the Bench; and, whether or not his reasons for his judgment were always sound, he was singularly correct in the result. As a nisi prius judge he was admirable.

With commercial law the late judge was exceedingly familiar, and in any reference of his judicial career this cannot be overlooked. An illustration of this knowledge and of his sound common sense will be found in the important case of *Cross* v. *Currie*, 5 A. R. 31, in which he saved the Court of Appeal from committing itself to the extraordinary result it had almost arrived at, as may be seen by the opinion of the other members of the Court.

For some time past Mr. Morrison, though he struggled cheerfully and bravely to perform his judicial duties, had been compelled to give up work, and the remorseless hand of death has prevented a resignation which failing health would soon have rendered necessary.

SELECTIONS.

WHAT IS A MANUFACTURER.

An interesting case of definition is Evening Fournal Association v. State Board of Assessors, 47 N. J. Law, 36, holding that a company printing and publishing a newspaper is not a "manufacturer," but one doing the business of job printing, engraving, electrotyping, etc., is a "manufacturer." The Court said: "Lexicographers define 'manufacture' to be 'the process of making any thing by art, or reducing materials into a form fit for use, by the hand or by machinery.' Worcester's Dict., tit. 'manufacture' as a term employed

to designate the changes or modifications made by art or industry in the form or substance of material articles, in the view of rendering them capable of satisfying some want or desire of man; and manufacturing industry to consist in the application of art, science or labour to bring about certain changes or modifications of already existing materials. He includes under the term 'manufacture' all branches of industry with the exceptions of fishing, hunting, mining and such industries as have for their object to obtain possession of material products in the state in which they are fashioned by nature. He says that the term is generally applied only to those departments of industry in which the raw material is fashioned into desirable articles by art or labour without the aid of the soil; but that there is no real good reason for such limitation, and that it is obvious from the slightest consideration that agriculture is nothing but a manufacture, for the business of the agriculturist is so to dispose of the soil, seed, manure or other materials, that they may supply him with other and more desirable products. Brande's Encyclopædia, tit. 'Manufacture.' The etymological or scientific meaning of words is useful in the construction of statutes, and sometimes is decisive. A gas company is a manufacturing company. Nassau Gas-light Co. v. City of Brooklyn, 89 N. Y. 409. An aqueduct company is not a manufacturing company. Dudley v. Jamaica Pond Aqueduct Co., 100 Mass. 183. Nor is a mining company. Byers v. Franklin Coal Co., 106 id. 131. The reason for this distinction is apparent. Illuminating gas is an artificial and not a natural product, produced by the modification of natural substances by art and industry. A company engaged in producing gas is a manufacturing company in its strictest sense. A water company or a mining company manufactures nothing. Such a company applies labour and machinery simply in obtaining and making merchandise of natural products without any change of substance. Its business has none of the qualities of a manufacturing business. But the technical or scientific meaning of words does not always control in the construction of statutes. The cardinal rule in the construction of legislative acts is that words in common use are to be taken