

strongly intimated in one case that the secretary and treasurer of a company, if they are not directors, are within the scope of the amended clause". If this conception of the scope of the preference should ultimately prevail the effect of the comprehensive definition clause will have been to extend the benefits of the Act to classes of employés who, even under the most liberal construction of the simple term "labourers," have never been regarded as favoured claimants. That clause has also been relied upon as a ground for granting a priority to the wages of a bookkeeper, although he was also a director'; and of a drayman who used his own vehicles and horses for the purpose of performing the stipulated services'. But it seems clear that

legislation upon this subject when these different classes have not been broadly distinguished. The first legislation upon this subject only provided a preference for labourers. By universal consent, this had reference only to those who performed manual labour, of whatever nature, and there was but little difficulty in determining those who were included. But it became manifest to the common understanding that there was another class who did equal service in the interests of corporations and of their creditors, whose vocation was of a different character from that of mere manual labour. There seemed to be no just reason for omitting the latter class from the preference, and the legislature extended the favour which it had given to labourers to this class, and designated them as 'employés.' Surely, it cannot be, since the legislature proceeded in this very cautious manner, by advancing from the use of the word 'labourers' to that of 'employés,' that it meant also to include officers. Note again that the Act provides for the payment of wages due to labourers and employés, for all service, of whatever nature, but makes not the slightest reference to salaries due to officers. The unmistakable difference in the true meaning and proper application of the words 'wages' and 'salaries,' and the exclusion of the latter from the original enactment, and especially from the amendment, render further discussion unnecessary."

* *England v. Daniel F. Beatty Organ & Piano Co.* (1886) 41 N.J. Eq. 470.

* *Consolidated Coal Co. v. Keystone Chemical Co.* (1896) 54 N.J. 309.

* *Watson v. Watson Mfg. Co.* (1879) 30 N.J. Eq. 588. The court said: "A carpenter, blacksmith or other mechanic, whose work can only be done with tools, may be regularly employed by a corporation to work for it with his own tools. In such a case I think there can be no doubt that his wages, though largely earned by the use of tools, would be preferred. Corporations engaged in the manufacture of bulky articles, must necessarily, in the conduct of their business, have a large amount of carriage by vehicles done in the transfer of raw material from depots and wharves to their works, and in the removal of manufactured articles from their works to points where they may be delivered to common carriers to be carried to market. . . . The services of carriers of the description of the petitioner were quite as necessary and essential to the continued operations of the defendants as those of any class of workmen rendering labour or service to them. Certainly much more vitally essential than those of a