The present writer has no hesitation in saying that, in his opinion, the broader view at first taken by the court is the correct one. Under the doctrine finally adopted the group of expressions used by the legislature becomes tautological to an almost inconceivable degree.

(g) "Employé, labourer, or other person who may aid by his lubour, etc." These words as used in the section, (1360), of the Mississippi Code regarding liens on crops, have been held to embrace the overseer of a farm. The ratio decidendi was that

shop foreman, and the draughtsmen of a manufacturing company. The court reasoned thus: "The most important word in the statute is the word 'wages.' It was wages that the legislature intended to prefer in the distribution of the assets of the insolvent corporation, not salaries, nor carnings, nor compensation. It was not intended to prefer the claims of all employés, but it was manifestly intended to limit the preference to the particular class whose claims would be properly expressed by the use of the word wages. This word is applied in common parlance specifically to the payment made for manual labour, or other labour of menial or mechanical kind, as distinguished from salary and from fee, which denotes mechanical kind, as distinguished from salary and from fee, which denotes compensation paid to professional men. (Century Dictionary.) In its application to labourers and employes it conveys the idea of subordinate occupation which is not very remunerative, of not much independent responsibility, but rather subject to immediate supervision. This was the sponsibility, but rather subject to immediate supervision. This was the construction which this court placed upon the statute in the case of People v. Remington (see supra). "Although the word employés is used, yet the purpose of the statute was to protect mechanics, operatives or labourers from loss of their wages in the event of the insolvency of the corporation. It is significant to note that insurance and moneyed corporations are excepted from the operation of the statute. There was no reason for excepting these corporations but for the fact, well known, that they do not employ labour, in the ordinary sense of that word. The conduct of the business of these corporations requires a large clerical force, graded and organized according to the extent and necessities of the business. If it was intended to protect the claims of this class of employés, there was no reason why all corporations should not be included within the scope of the statute. But it evidently was not. It was supposed that that class of employés could protect themselves, whereas the common labourer, operative or mechanic would be left by the failure of the business in a much more helpless condition. The wages of labourers, mechanics and domestic servants has in modern times become the subject of protective legislation in this and many other countries, and whenever the law has been extended beyond these classes, so as to include the claims of protective legislation in this and many other countries, and whenever the law has been extended beyond these classes, so as to include the claims of parties performing clerical duties or work of a like character, it was by judicial construction based upon language much broader than is to be found in the enactment in question." The court stated that the views thus expressed were not in conflict with the case of Palmer v. Van Santvoord, supra. This assertion was justifiable if only the facts of that case are adverted to. (See last note.) But it seems to be scarcely possible to escape the conclusion that the two cases reflect essentially different conceptions regarding the scope of the term. "employés." In Cochran v. Baker (Supp. Ct. 1899) 30 Misc. 48, 61 N.Y. Supp. (24, the opinion was expressed that the later decision had overruled the earlier.