

rendering service for wages, it follows that the defendant is not legally bound to pay the contributions which the plaintiff seeks to recover in the present action.

In reaching this conclusion we have not ignored the rulings of administrative officers and boards in other jurisdictions, which have been called to our attention by counsel for the plaintiff, and which seem to lay down the rule that officers of a corporation, serving without pay, are in its "employment", performing services "under any contract of hire." It is sufficient to say that all administrative rulings which have been called to our attention, as reported in the Prentice-Hall Unemployment Insurance Service, have been examined. They are by no means unanimous and no reasons have been discovered therein which would justify us in assigning to the language of the statute an unusual meaning which, so far as we are informed, has never received judicial approval.

Judgment for the defendant.

Hillsborough, }
 March 5, 1940. } No. 3132.

PETITION OF NEW HAMPSHIRE STRUCTURAL STEEL Co. & a.

Maurice A. Broderick, by brief, for the receiver.

William H. Craig, City Solicitor, by brief, for Manchester.

ALLEN, C. J. The order was proper. What the situation would be if the insolvent's property which passed into the receiver's charge had been subject to a statutory lien, need not be considered, since no such lien existed. No rule of priority as the equivalent of a lien

is applicable. "When it becomes the duty of a court of equity to take property under its own charge, through a receiver, the property becomes chargeable with the necessary expenses incurred in taking care of and saving it, including the allowance to the receiver for his services. He is the officer and agent of the court, and not of the parties; and it is a right of the court, essential to its own efficiency in the protection of things so situated, to keep them under its control, until such expenses and allowances are paid or secured to be paid." *Knickerbocker v. Company*, 172 Ill. 535. To the same effect is the case of *State v. Skinner*, 81 Ind. App. 71, in which, as here, priority over the receivership expenses of a claim for taxes assessed prior to the receivership was denied. Other authority is in accord. *Bauer v. Company*, 274 Pa. St. 165; *City Bank v. Bryan*, 76 W. Va. 481, 485; *New Jersey v. Lovell*, 179 Fed. 321; *Chesapeake &c. Co. v. Company*, 62 N. J. Eq. 751; *Re Atlas &c. Co.*, 19 N. Y. App. Div. 415; *Bugbee v. Mills*, 45 R. I. 56.

Order affirmed.

All concurred.

Hillsborough, }
March 5, 1940. } No. 3142.

MARIA NORMAND Adm'x, & a. v. LEONCE NORMAND & a.