it cannot act except through the agency of men. Men have moral duties and obligations apart from their legal duties and obligations, but you cannot import their moral duties and obligations into the duties and liabilities of the corporation whose servants they are. It is the duty of a servant to pay his debts, but a master, or a corporation who happens to be master, is under no obligation to fulfil that obligation of the servant. It is the moral duty of a servant not to injure another fellow being, but an ordinary master is only by law compelled to make good the damage done by his servant to another, within certain well-defined limitations, and this, not on the ground of any moral, but of a purely legal obligation. The liability of a corporation for the wrongful acts of its servants is also strictly a legal liability, and any defence which the statute imposing the liability authorizes, can not properly be called dishonest. The moral duty of a fellow creature to compensate a fellow creature whom he has injured, can hardly by any ethical process be transferred from him to some one else whose servant he happens to be, and who in no way participates in or profits by the wrong, even though that someone else be a fellow being, and still less when that someone else is a mere legal abstraction.

In carrying out the business or purpose for which a corporation is called into existence, the public naturally expects that those who control the operations of the corporation shall do so, as far as possible, in accordance with those moral rules of conduct which govern good and reputable people, and it is when they fall short of that standard that their moral short-comings are erroneously attributed to the corporation whose servants they are. In the ordinary course of things a man who does another an injury, is the only person who is morally responsible to make compensation, and this moral liability to make compensation cannot attach to anyone else, unless it be that the wrong was done by the express direction of or for the benefit of another who has, in some way, profited by it. But where some unfortunate is killed or injured by the carelessness of a railway servant, the railway company has neither directed the wrong to be done, nor