INDICATIONS AS TO THE REAL NATURE OF THE CRIMINAL RESPONSIBILITY OF CORPORATIONS

Introduction

The extent of the criminal responsibility of a corporation has been much debated, particularly this century. Many judges and academic writers have commented on the recent rapid development and extension of this responsibility. This was partly true when Welsh wrote[1] for the trilogy of cases which could be said to signify the advent of a new era of corporate criminal responsibility had just been decided: *D.P.P.* v. *Kent & Sussex Contractors Ltd.*,[2] *R.* v. *I.C.R. Haulage Ltd.*,[3] and *Moore* v. *Bressler.*[4] Since then, however, (a period of a quarter of a century) there has, in effect, been little further development or qualification of these three cases.

Although this paper is not an excursion into the jurisprudential justifications, (or otherwise) for holding a corporation criminally responsible, the following factor could be introduced into Glanville Williams' discussion[5]—namely the policy behind the Criminal Injuries Compensation Act 1963. Under that Act a victim of the offences specified in the schedule to the Act can receive compensation from the state. Of more importance to the present issue, section 23 provides for recovery of such monies paid in compensation, from the offender, the tribunal under section 23(3) to have regard to, interalia, ". . . the financial position of the offender . . ." Therefore, accepting the social policy of not merely punishing the offender with a fine, but also of compensating the victim of such offence, it may often be advantageous to place the loss where it can best be met, a company usually being better off financially than an individual.

Any such monies so recovered go into the Public Account—section 26 of the Act. It must be remembered that both the officer of the company and the company itself—in situations where the company itself is amenable to the Criminal Law—can be charged. The former need not escape altogether thus putting the full burden on the shareholder.

The recent New Zealand decision of *R.* v. *Murray Wright Ltd.*[6] is of interest not only because of the particular offence in question in

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1. (1946) 62 L.Q.R. 345 and see also Winn (1927) 3 C.L.J. 398, Glanville Williams, *Criminal Law, The General Part,* ch. 22. For a comprehensive coverage of corporate criminal responsibility see Leigh, *The Criminal Liability of Corporations in English Law,* L.S.E. Research Monographs 2, (1969).
2. [1944] K.B. 146.
3. [1944] K.B. 551 (C.C.A.).
4. [1944] 2 All. E.R. 515.
5. Referred to in n. 1.
6. [1969] N.Z.L.R. 1069, [1970] N.Z.L.R. 476 (C.A.).

that case, but also because of the light it sheds on the nature of the corporation's liability in Criminal Law.

In this paper, the judgments of Mr. Justice Henry at first instance and of the three judges of the Court of Appeal, will be summarised, and then an attempt will be made to evaluate these judgments in an endeavour to find out upon what premises such criminal liability is based.

The Facts

The salient facts of *R.* v. *Murray Wright Ltd.*[7] were: M.W. Ltd. was a firm of chemists which supplied a young woman with a bottle of medicine on a doctor's prescription; by mistake the wrong medicine being supplied. The young woman, when she took the prescribed dosage, died. The indictment charged that M.W. Ltd., did by an omission, without lawful excuse, to perform or observe a legal duty, kill the young woman and thereby commit the crime of manslaughter.

In the Supreme Court

Before the trial the appellant moved to quash the indictment on the grounds that, in law, a company cannot be guilty of manslaughter.

The motion was heard by Henry J. who refused to quash the indictment. His Honour's reasoning was as follows: he acknowledged that corporate responsibility has developed on the so-called *alter ego* doctrine, and then dealt with the claim that a company cannot be indicted for manslaughter because a corporate entity is excluded from the definition of homicide in section 158 of the Crimes Act 1961. This section reads:—

> Homicide is the killing of a human being by another, directly or indirectly by any means whatsoever.

His Honour referred to the extended definition of the word "person" in section 4 of the Acts Interpretation Act 1924 and in section 2 of the Crimes Act 1961[8] and agreed that even having regard to these provisions section 158 is not wide enough to include a corporation. However, his Honour pointed out, this did not conclude the matter in New Zealand and distinguished the New Zealand section from that under discussion in *People* v. *Rochester Ry. & Light Co.*[9] on the ground that section 158 does not define an offence.

It is submitted, with respect, that the distinguishing of section 158 on the ground stated is incorrect. To be manslaughter under the New Zealand statute there must be a homicide which is culpable, that is,

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7. Supra.
8. Note, his Honour did not refer to the specific section in the Acts Interpretation Act on the application of penal acts to bodies corporate, namely section 6(1). This was referred to by the Court of Appeal.
9. 88 N.E. Reporter 22, 195 N.Y. 102 (1909).

culpable homicide not amounting to murder or infanticide. Therefore the essential section is section 160 of that Act, which defines when homicide is culpable. Admittedly, homicide which is not culpable is not an offence (section 160(4) of the Crimes Act) and section 158 therefore does not define an offence *but* "culpable" homicide which *is* an offence presupposes the definition contained in section 158.[10]

Thus since Henry J., as stated earlier, conceded that the words in section 158 were *not* wide enough to include a corporation and since under the statute there must be culpable homicide (section 171) it is submitted that it followed that a corporation cannot be indicted for the offence of manslaughter.[11]

Because of this illusory distinction concerning the import of section 158 his Honour canvassed sections 151-157 which define the various legal duties under the Crimes Act. These duties can attach to a corporation by virtue of section 2 of the Crimes Act, "everyone" being a word of like kind to "person". It is difficult to see the relevance of these sections to the point in issue. Even if a corporation is subject to the legal duties expressed in sections 151-157 (section 156 would probably be the most important here) the establishment of the legal duty would still not bring a corporation under section 160 (2) (b) because as explained, there has been no homicide, section 158 being inapplicable to corporations as conceded by Henry J. It seems that the reason for this rather obscure statutory interpretation was a confusion of the bases of corporate criminal responsibility which will be discussed later.

The company was indicted and went to trial. The jury disagreed and no verdict was reached. Before the second trial an appeal was lodged from Henry J.'s judgment and although out of time was heard by the Court of Appeal with the result that the indictment was quashed.

In the Court of Appeal

The main judgment was delivered by the President of the Court. He acknowledged that the argument of counsel for the appellant company did not depend on the broad question of when a company can be convicted of a crime. Nevertheless, he went on to quote propositions concerning the scope of this responsibility from *R.* v. *I.C.R. Haulage Ltd.*[12] and *H. L. Bolton (Engineering) Co. Ltd.* v. *T. J. Graham & Sons Ltd.*,[13] both of which were considered by Henry J. at first instance. His Honour then said, at page 480:

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10. This was the way that North P. approached the problem in the Court of Appeal.
11. See generally on the whole foregoing paragraph the judgments of the Court of Appeal which confirmed the views expressed.
12. *Supra.*
13. [1956] 3 All E.R. 624.

> Now in New Zealand as everyone knows, the Criminal Law has been codified and therefore the question whether a company may be indicted for any particular criminal offence is a matter of interpretation of the relevant provisions in the Crimes Act 1961.

The point taken by counsel for the appellant company was, that although at common law the criminal responsibility of a company has increased over the years[14] the draftsmen of section 158 of the Crimes Act have not met the new situation in their definition of "homicide". Indeed, this definition, counsel said, was the same as that in section 154 of the Criminal Code Act 1893, when the criminal responsibility of a corporation was less understood. It would seem that here counsel was looking for the intention of the legislature. He conceded that under section 194 of the Canadian Criminal Code an indictment could lie against a corporation. The relevant part of section 194 is sub-section (1) which reads:

> A person commits homicide when directly or indirectly by any means, he causes the death of a human being.

However, counsel submitted that the wording of section 158 of the New Zealand statute precluded an indictment being laid. With these submissions North P. agreed, and he said at page 482:

> In my opinion the meaning of the Court of Appeals of New York in the *Rochester Ry. & Light Co.* case was right and I see no reason for a different view being entertained in New Zealand.

and later:—

> . . . the plain fact is that those responsible for the drafting of the Crimes Act 1961 failed to appreciate that, in defining "homicide" as the killing of a human being by another, of necessity they excluded a company which cannot possibly be described as another human being.

Mr. Justice Turner also commented at page 484 that ". . . the act or omission which kills must *ex hypothesi* be the act or omission of a human being", and then went on to deal with the Crown's submission (which in fact is the substance of the latter part of Henry J.'s judgment) that if a company omits to perform a legal duty of care resting upon it and this omission "causes" one human being to kill another, the result is manslaughter. This reliance on causation, said Turner J. is unsound, for the problem of remoteness is encountered.

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14. As stated earlier, such responsibility has increased with the trilogy of cases in 1944. The extent of this responsibility at common law (viz in the U.K.), is not yet fully defined. It would seem to be implied in counsel's argument that an indictment for manslaughter would lie in the U.K. against a corporation. The correctness of this is open to some doubt but its basis would seem to be the statements concerning the correctness of the decision in *R.* v. *Cory Bros.* (1927) I K.B. 810, in the *I.C.R. Haulage* case.

> If the act or omission of the company is relied on not as directly causing death but as causing some human being to cause death, the chain of causation is broken in law. What in law has caused death in such a case is not the act or omission *of the company* but the act or omission of the human being concerned for which the company *cannot be held vicariously criminally responsible.*[15]

In other words, the company's omission did not cause the death but only provided the occasion for someone else to cause it.[16]

McCarthy J. in a short judgment, stated that he also found the *Rochester Ry. & Light Co.* case persuasive, seeing, furthermore, no reason to stretch the language of the statute, and he agreed that the indictment should be quashed. It is submitted that his Honour also alluded to the crucial factor in the case and indeed stated the general problem, but did not elaborate as much as one could have hoped.

The True Basis of the Decision

Was *R.* v. *Murray Wright Ltd.* merely a judicial exercise in statutory interpretation or can matters of wider application be extracted from the judgments of the members of the Court of Appeal? It is the writer's opinion that the decision encompasses the fundamental premises of corporate criminal responsibility and that it was a confusion of these very premises that led Henry J. to his conclusion at first instance. As stated above McCarthy J. gives indications of these premises when he says at page 485:

> A corporation can, of course, only act through its officers, the acts of commission and omission for which it is responsible are really the acts or omissions of its officers, but the criminal responsibility of a corporation is not based upon the principle of *respondeat superior.* The law views the company itself as *personally* responsible not as *vicariously responsible.*[17]

As we have already seen Turner J. made similar statements at page 484.

Such direct responsibility of corporations has been developed through the cases and has variously been called the "alter ego" doctrine by Glanville Williams[18] and the "organic theory" by Viscount Haldane L.C. in *Lennards Carrying Co.* v. *Asiatic Petroleum.*[19] Also see in this regard *I.C.R. Haulage Ltd., Moore* v. *Bressler* and *Kent & Sussex*

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15. Page 484. Emphasis added.
16. See generally on this principle *Russell on Crime* (12th edition 1964) 418.
17. Emphasis added.
18. Op. cit.
19. [1915] A.C. 705.

Contractors Ltd.[20] A comprehensive restatement of the nature of corporate criminal responsibility appears in the recent Canadian case of *R.* v. *St. Lawrence Corp. Ltd.*[21] Schroeder J.A. in delivering the judgment of the Ontario Court of Appeal, said at page 278, after an exhaustive analysis of the cases including *Lennard, I.C.R. Haulage, Kent & Sussex Contractors,* and *Moore* v. *Bressler*:

> In cases other than criminal libel, criminal contempt of court, public nuisance and statutory offences of strict liability, criminal liability is not attached to a corporation for the criminal acts of its servants or agents upon the doctrine of *respondeat superior* nevertheless if the agent . . . is a vital organ of the body corporate and virtually its directing mind and will in the sphere of duty and responsibility assigned to him so that his action and intent are the very action and intent of the company itself then his conduct is sufficient to render the company indictable by reason thereof.

This, it is submitted, was the real reason for the decision of the Court of Appeal in *Murray Wright.* It was not merely that the word "another" in section 158 of the Crimes Act does not encompass a company, but also because the human beings whose acts were in question, could not in this context, be brought under section 158 thus making the company liable. The criminal responsibility of a corporation is direct not vicarious.

Here then is the inaccuracy in Henry J.'s judgment and in the submissions of counsel for the Crown. Henry J., as stated earlier, accepted the "alter ego" doctrine as the basis of responsibility but seems to deny this very basis in his decision, which he founds on the doctrine of *respondeat superior.* His Honour, in effect looked at the acts or omission of the human agents, applied the section of the statute to those agents and *then* said that since those acts are the company's responsibility the company is liable.

The correct approach it is submitted, is to look at the acts or omissions of the human agents, determine whether those agents are the "alter ego" of the company, and if so *then* apply the section *to the company.* This was the approach which was adopted by the Court of Appeal and as was submitted earlier gave rise to what this writer believes was the correct decision. Furthermore if this basis of responsibility is recognised and applied, the problems of causation which have been mentioned above do not arise. Once it is accepted that the acts of the human beings *are* the acts of the company in this context, then the "break in the law" that Turner J. referred to no longer exists.

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20. Supra.
21. (1969) 5 D.L.R. (3d) 263.

Wider Considerations

Having, it is suggested, shown that the judgment of the Court of Appeal in *R.* v. *Murray Wright Ltd.* is correct in recognising the true basis of criminal responsibility, it is apposite to examine certain obiter dicta which appear in the various judgments delivered in the Court of Appeal, and look at other aspects of the case. There are three points which it is proposed to analyse:

(i) The applicability of section 66 in cases where a company is involved:

(ii) Whether if section 158 were to be redrafted in the same form as section 194 of the Canadian Criminal Code a company could be indicted for murder:

(iii) If the indictment had not been quashed, under what conditions would the company have been liable to have been convicted?

(i) *Section 66 of the Crimes Act 1961*

All of the judges in the Court of Appeal mentioned section 66. Counsel for the Crown had submitted that despite section 158, it was still possible for a corporation to be convicted of manslaughter as a party under section 66, but conceded on the facts of the case there being argued that this was not possible in that it was an omission of the company itself as a principal that provided the substance of the charge. Briefly, section 66 in sub-section (1) states who is a party to an offence, and includes as a party the actual offender, and anyone who aids, abets, incites, counsels, or procures any person to commit an offence. Sub-section (2) provides for the situation where two or more persons form a common intention to prosecute an unlawful purpose and an offence is committed which was known to be a probable consequence of the prosecution of that purpose.

North P. said, at page 483:—

> I see no reason why a company in a particular case could not be a party to the crime of manslaughter by virtue of the provisions of section 66, though such a case would be rare indeed.

His Honour then cited the case of *Newman* v. *Overington Harris & Ash Ltd.*[22] in support. The facts in that case were that a company advertised a motor coach service between London and Plymouth which took 10¾ hours. This necessitated an average speed in excess of the maximum speed for a heavy motor vehicle fitted with pneumatic tyres. It was held that the company could be convicted of counselling and

22. (1929) 93 J.P. 46

procuring the commission of the offence by the driver of exceeding the speed limit.[23]

Turner J. said at page 484:

> In my opinion such a charge (manslaughter) will not lie against a company as the statute is at present worded except possibly as a party under section 66.

And at page 485 McCarthy J. said:

> . . . it may well be that a company can be convicted in reliance on section 66 of aiding, abetting, inciting, counselling or procuring the offence of manslaughter . . . and before I could say whether section 66 could in law or in fact apply in this case I would need to know all the facts. Consequently . . . I want expressly to leave open any question of responsibility in terms of section 66.

Of the judgments, North P.'s is the strongest in favour of liability under section 66. The other two judges are more guarded in expressing their views but both see such liability as a real possibility.

There thus stands revealed a patently illogical state of affairs. A corporation cannot be indicted for manslaughter under section 160 (1) and section 171 because it cannot actually commit the "offence" but if it merely aids, abets, incites, counsels or procures the offence it could be indicted for manslaughter. Therefore if North P. is correct, we have to consider the following possibilities:

(a) X and Y are joint managers of a company, the articles of which give such managers fullest powers of management. X counsels and procures Y to omit to perform a legal duty and the death of a human being results which was not murder. It is submitted that on the authority of *Murray Wright Ltd.* an indictment could not be laid for both are the "alter ego" of the company.

(b) Either X or Y counsels or procures Z, a mere servant of the company, and not someone who can be called the mind or will of the company, to omit to perform the same legal duty and death results which was not murder. It is submitted that having regard to the dicta of North P. and to *Newmans* case the company could be indicted for manslaughter under section 66(1) (d) of the Crimes Act.

It is not proposed to examine this question further and definitely ascertain whether all of the provisions of section 66 are applicable.[24]

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23. Consider the application of section 66 (2) of the Crimes Act if while exceeding the speed limit in a narrow street a person has been knocked over and had died. Could an indictment for manslaughter have been laid?
24. It is submitted that section 66(1) (a) is inapplicable after *Murray Wright Ltd.*

Suffice it to say that here indeed is an anomaly and one which can only be overcome by a reconsideration of the extent of corporate criminal responsibility by the legislature.[25]

(ii) *Sections 158 and 160 of the Crimes Act 1961 redrafted to correspond to section 194 of the Canadian Criminal Code.*

It is submitted that if the Act were redrafted in this way it then follows that a company could be indicted for manslaughter—the word "person" being the operative word.

However if such a section appeared in the New Zealand Crimes Act, could a corporation be indicted for *murder?* As has been said in many cases, where the only punishment is corporal, a company cannot be guilty of the offence, i.e. it cannot be indicted.

Henry J. at first instance, and North P. in the Court of Appeal, both thought that in New Zealand, as far as the offence of manslaughter was concerned there was no problem as regards penalty. This is a consequence of section 44(3) of the Criminal Justice Act 1954 which reads:—

> (3) Where a corporation is convicted of any offence punishable only by imprisonment, the corporation may be sentenced to pay a fine.

Henry J. at first instance said at page 1072:—

> It is nothing to the point that there are other offences relating to culpable homicide for which a corporation could not be made liable. No difficulty arises in regard to penalty because section 44 of the Criminal Justice Act 1954 confers a discretion to impose a fine in lieu of imprisonment provided for by section 177.

However, with respect to murder and manslaughter North P. said at page 480:

> It is of course perfectly plain that companies are incapable of committing some crimes . . . murder and treason are obvious examples where a contrary intention is manifest. Thus in the case of murder it is mandatory that the prisoner be sentenced to imprisonment for life, likewise in the case of treason the prescribed punishment is death. In neither of these cases of course, could such a sentence be imposed on a company. That difficulty however does not exist in the

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25. This is not a unique situation in criminal law. The learned authors of Adams *Criminal Law in New Zealand* 1966 Supplement, at p. 25 when talking of parties to offences say "It is not necessary that the offence should be capable of commission by the secondary party as a principal offender, and it is immaterial that the words of the statute can be applied directly only to the principal offender. Thus a woman may be guilty of rape. (*Ram* (1893) 17 Cox 609)".

> case of the crime of manslaughter for section 44(2)[26] of the Criminal Justice Act 1954 entitles the court to impose a fine instead of a term of imprisonment.

The "contrary intention" referred to by North P. comes from the wording of section 6(1) of the Acts Interpretation Act 1924 which reads:

> In the construction of every enactment relating to an offence punishable on indictment or on summary conviction, the expression "person" shall, unless a contrary intention appears, include a body corporate.[27]

Bearing in mind that this part of the discussion has proceeded on the assumption that sections 158 and 160 were redrafted, is North P. correct in stating that the nature of the penalty is a "contrary intention" such that the word "person" in the redrafted section would not include a corporation for the purposes of the offence of murder?

It is submitted that looking at Henry J.'s statement in context, it cannot be said that in the first sentence he is necessarily referring to murder. In fact his Honour's statement can be interpreted as supporting the view that an indictment will lie for murder. However, in the writer's opinion it is preferable to treat his statement as not having taken into account section 6(1) of the Acts Interpretation Act 1924 and therefore being of little assistance in present analysis.

As well as section 6(1) of the Acts Interpretation Act 1924, section 4 of the Act is also in point. That section reads:

> In every Act of the General Assembly, if not inconsistent with the context thereof respectively, and unless there are words to exclude or restrict such meaning, the words and phrases following shall severally have the meanings hereinafter stated, that is to say: . . .
>
> "Person" includes a corporation sole and also a body of persons whether corporate or unincorporate.

Section 2 of the Crimes Act 1961 is also relevant here. In that section "person" is defined as follows:

> "Person", "owner" and other words and expressions of the like kind, include the Crown and any . . . company and any other body of persons whether incorporated or not . . . in relation to such acts and things as it or they are capable of doing or owning.[28]

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26. Did his Honour mean section 44(3), the specific section?
27. How is this to be interpreted? Does the contrary intention have to appear in the section defining the offence? Possible support for this view is gained from *O. F. Nelson & Co. Ltd.* v. *Police* [1932] N.Z.L.R. 337 where it was stated that the fact that there is a contrary intention in one subsection does not mean that this is conclusive as to other subsections.
28. It is noteworthy that omissions are not referred to in section 2.

There are thus three criteria as to when the word "person" will *not* include a corporation, namely: when there is a "contrary intention" expressed, if it is "inconsistent with the context" of the Act or when a company is incapable of doing the acts in question. Which of these should be the governing criterion? It is submitted that since the word "person" is defined in the Crimes Act this is the governing definition which overrides those of the Acts Interpretation Act.

If this is the case, then it is submitted that North P.'s statements, which were it seems delivered in contemplation of such a redrafting as is now under consideration—are open to question. If we rely on the definition in the Crimes Act the whole argument becomes circular, since the governing criterion of being a "person" is whether the company is *capable* of doing such act, and such capability in turn depends upon whether the company is a "person".

The Courts, it is submitted, would have to invoke the Acts Interpretation Act 1924 to help them interpret the penal provision. Could it be said that there is a "contrary intention" in the statute, or that to include a corporation in the definition of the word "person" is inconsistent with the context of the statute? Such a conclusion is hard to justify, and it is the writer's opinion that the same considerations concerning the alteration of penalty apply to murder as apply to manslaughter.

The application of section 44(3) of the Criminal Justice Act is not qualified by limiting it only to situations where the imprisonment is not mandatory. It simply says "*any* offence punishable only by imprisonment". This on its face, includes section 171 of the Crimes Act.

Therefore if intention is judged in the light of penalty it is submitted that a corporation would be a "person" within the amended section of the Crimes Act and amendable to an indictment for murder. This is because by ascertaining the intention of the legislature from section 44(3) of the Criminal Justice Act, a mandatory sentence of imprisonment is not a "contrary intention" or a contextual factor so as to make the word "person" in the hypothetical section inapplicable to a corporation.

(iii) *If the indictment had not been quashed, under what conditions would the company have been liable to be convicted?*

This would depend upon the extent of common law responsibility of corporations, in other words whether the human beings concerned were the mind or will of the company.[29] Who actually qualifies to be

29. It has already been submitted that such responsibility is direct, not vicarious. It is also accepted for this section that a corporation can be convicted of manslaughter at common law.

such mind or will is by no means clear. Denning L.J. has given one indication in *H. L. Bolton (Engineering) Co. Ltd.* v. *T. J. Graham & Sons Ltd.* when he said:

> Some are just hands and arms, others are the brains of the company—the directors and managers who direct the mind and will of the company and control what they do . . . in cases where the law requires a guilty mind as a condition of a criminal offence, the guilty mind of the directors or the managers will render companies themselves guilty.[30]

A further extension of this is apparent from the *St. Lawrence Corp.* case[31] where following on from his analysis of the decisions mentioned above Schroeder J.A. said:

> It follows from the cases I have discussed that a company can have more than one directing mind or "alter ego". A company with branch offices in territories widely separated from its head office can have directing minds in those several territories. Mr. Pim . . . was just as much a directing mind in his particular sphere as was Mr. Cooper in a wider sphere. He (Mr. Pim) may have been but a satellite to a major planet, but his position in the galaxy was not an inferior one . . . the learned judge was entitled to attach criminal liability to the company by reason of his (Mr. Pim's) acts and those of other agents of the company acting under Mr. Pim's direction and control.

From this passage it can be seen that the range of agents is getting wider, particularly from the concluding words. In fact it could be said that in reality the basis of the liability is becoming vicarious since the more human agents that can be said to be the organs of the company the less applicable the organic theory becomes. Indeed, the concluding words above can be construed as an imposition of the *respondeat superior* doctrine.

It is clear that in a "one-man" company such person is the "alter ego" of the company when acting in the course of his duties. However, when it is a large private company, or a public company we come up against the problems of delineation mentioned above. If in a chemist's shop a part-time dispenser was in charge of the dispensary, would he have assumed sufficient responsibility to be the "alter ego" of the company? Would a person employed as a full-time pharmacist to run the shop, the director of the company not being actively engaged in the business? And again how about the chemist who takes Friday nights off, employing a part-time pharmacist on that night only?

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30. [1956] 3 All E.R. 624, 630.
31. Supra.
32. (1969) 5 D.L.R. (3d) 263, 278.

If the procedure of laying an indictment against a corporation becomes more common, it is suggested that either the courts or the legislature will have to lay down in a more precise form who will be considered the "alter ego" of the company for the purposes of criminal responsibility.

R. A. Green