or influencing the judiciary. If the argument of *Evans v. Gore* is inexorably pursued, the judiciary may demand protection from every form of legislation which decreases their salaries, no matter how indirectly, as, for instance, from the nullification of gold clauses in obligations.

Corporations—Professions—Practice of Dentistry by Corporate Bodies—[Illinois]. —A dental corporation sought to enjoin the defendant from violating his agreement not to practice dentistry for three years within a certain distance from the corporate location. *Held*, since the plaintiff's corporate charter could not authorize it to practice dentistry (Smith-Hurd Ill. Rev. St. 1933, c. 91, § 72a), it was not entitled to equitable relief. *Dr. Allison, Dentist, Inc., v. Allison*, 360 Ill. 638, 196 N.E. 799 (1935).

Corporations are forbidden, either by express statutes or judicial construction of licensing statutes, to practice the professions. *Painless Parker v. Board of Dental Examiners*, 216 Cal. 285, 14 P. (2d) 67 (1932) (dentistry); *In re Co-operative Law Co.*, 198 N.Y. 479, 92 N.E. 15 (1910) (law); *People v. Woodbury Dermatological Institute*, 192 N.Y. 454, 85 N.E. 697 (1908) (medicine); 1 Fletcher, Corporations § 97 (1931). Apparently because of the public interest, statutes have excepted hospitals and charitable corporations from this prohibition. See *People v. Woodbury Dermatological Institute*, 192 N.Y. 454, 85 N.E. 697 (1908).

The general prohibition against corporate practice is designed to protect the public by making it impossible for corporations formed by laymen and presumably guided by motives of profit to practice in the professions, where economic interest should not overshadow social obligations and public duties. See *In re Co-operative Law Co.*, 198 N.Y. 479, 484, 92 N.E. 15, 16 (1910); Weihofen "Practice of Law" by Non-Pecuniary Corporations: A Social Utility, 2 Univ. Chi. L. Rev. 119 (1934). But the social reasons for preventing corporations controlled by laymen from practicing the professions do not apply to corporations organized and conducted by licensed members of the professions. See *State v. Bailey Dental Co.*, 211 Ia. 781, 786, 234 N.W. 260, 263 (1931). *Cf. State Electro-Medical Institute v. Platner*, 74 Neb. 23, 103 N.W. 1079 (1905). Against all corporations, it is urged that they make impossible the personal relation that should obtain in the professions. See *Parker v. Dental Board of Examiners of Cal.*, 216 Cal. 285, 297, 14 P. (2d) 67, 72 (1932); *N.J. Photo Engraving Co. v. Schonert & Sons*, 95 N.J. Eq. 12, 13, 122 Atl. 307, 308 (1923); 1 Fletcher, Corporations § 97 (1931). But it is hard to see just what personal elements are lost when a group of professional men incorporate themselves to offer services they had previously offered individually. While it is true that the corporation itself would not possess these personal qualifications, its members would. The real basis of the decisions denying the corporate right to practice law or medicine seems to be the fear of commercial exploitation of the profession. See *Parker v. Dental Board of Examiners of Cal.*, 216 Cal. 285, 297, 14 P. (2d) 67, 72 (1932); Weihofen, "Practice of Law" by Non-Pecuniary Corporations, 2 Univ. Chi. L. Rev. 119 (1934). Since, according to the suggested distinction, only professional men will direct the corporation, and since the licenses of individual members of the profession and of the corporation can be revoked, the dangers of commercial exploitation and corporate irresponsibility appear to be overemphasized.

The principal case does not reveal whether the dental corporation was organized solely by licensed dentists. Emphatic denials by the Illinois courts of the right to practice law even by non-profit corporations (*People v. Assn. of Real Estate Taxpayers of*

Ill., 354 Ill. 102, 187 N.E. 823 (1933); *People v. Motorists' Assn. of Ill.*, 354 Ill. 595, 188 N.E. 827 (1934)), by invoking the inherent jurisdiction of the judiciary over admission to the bar, in the face of an express statute permitting such non-pecuniary corporate practice (Cahill's Ill. Rev. Stat. 1933, c. 32, § 228), indicate that Illinois is hardly likely to distinguish between corporations organized by professional men and those by laymen.

Damages—Carriers—Extent of Liability in Tort and Contract—[England].—The plaintiff owner sued the defendant carrier in alternate counts in conversion and breach of contract for non-delivery of forty-seven tons of high-grade wheat which the defendant had contracted to deliver in England. Five months before time for delivery, the plaintiff had contracted for resale and, because at the time of non-delivery there was no market in which he could buy to meet his sub-contract, he demanded the resale price. In this five-month interval, there was a substantial decrease in the market price of similar wheat. *Held*, (Scrutton, L. J., dissenting) the plaintiff was not entitled to the loss of profits on this sub-contract but only to the value of the goods at the time of the breach. This was determined not by the resale price but by reference to the decline in wheat prices on the market. *The Arpad*, 152 L. T. Rep. 521 (1934).

Generally, damages in contract are limited to those losses which are foreseeable at the time of the making of the contract, while in tort damages are limited only by the rule that they must be the natural result of the defendant's act. 3 Williston, Contracts § 1344 (1920). That different rules should apply is inherent in the distinction between the two: in tort, the duty is a compulsory one incidental to membership in society, while the duty in contract is assumed voluntarily and limited because of the social policy in favor of encouraging commerce. 1 Sedgwick, Damages § 141 (9th ed. 1912)). More particularly, then, damages in contract should be the equivalent in money of that which the contract entitled the plaintiff to receive, e.g., in a carrier's contract, the value of the goods; whereas damages in tort should be equivalent to the plaintiff's actual loss, i.e., the actual value to him. Corbin, Quasi-Contractual Obligations, 21 Yale L. J. 533, 550 (1912); 3 Sedgwick, Damages § 844 (9th ed. 1912). What, then, is the distinction between the value of the goods and the actual value to the plaintiff? Where there is a market for the goods at the time for delivery, the value of the goods for a carrier's contract is the market price at the destination or, in the absence of one there, at the nearest market plus the freight necessary to transport the goods from there. 1 Sedgwick, Damages § 246 (9th ed. 1912); *Grand Tower v. Phillips*, 90 U.S. 471 (1874); *Eddy v. Lafayette*, 49 Fed. 807 (C.C.A. 8th 1892); 8 R.C.L. 489 (1915); see 57 L.R.A. 197 (1903). Resale contracts are considered as "mere accidental circumstances" in such situations. *Rodocanachi v. Milburn*, 56 L. T. Rep. 594 (1886). The resale price is unavailable to contradict the market price as the standard of value. 1 Sedgwick, Damages § 244 (9th ed. 1912). Nor can recovery ordinarily be had for loss of profits unless it can be shown that defendant had notice of the sub-contract. *Hadley v. Baxendale*, 9 Ex. Rep. 341 (1854); *Griffin v. Colver*, 16 N.Y. 489 (1858); 3 Williston, Contracts § 1356 (1920); see *Globe Refining Co. v. Landa Cotton Oil Co.*, 190 U.S. 540 (1903). But if the goods have no market of their own, other standards must be applied and the use of the general range of wheat prices in the instant case affords one satis-