

YEAR.	BRADSTREET'S.		DUN WIMAN & Co.	
	Number.	Liabilities.	Number.	Liabilities.
		\$		\$
1885.....	1280	9,210,334	1256	8,861,609
1886.....	1186	11,240,025	1252	10,386,884
1887.....	1315	17,054,000	1366	16,070,595
1888.....	1730	15,498,242	1668	13,974,787
1889.....	1613	13,052,000	1747	14,528,884
1890.....	1620	12,340,000	1828	17,858,017
Average.....	1458	13,065,767	1516	13,613,463

Increase in
1890.

777. In spite of the many discrepancies in the figures, it will be seen that the average is very nearly the same. In both sets of returns the number of failures in 1890 was considerably over the average, while Bradstreet's make the liabilities somewhat below, and Dun Wiman's make them considerably above the average.

Failures in
United
States.

778. The total number of failures in the United States in 1890 was 10,673, with liabilities \$175,032,836, as compared with 11,719 in 1889, with liabilities \$140,359,490.

Percent-
age of
assets to
liabilities.

779. The percentage of actual assets to general liabilities was 54 per cent. in Canada and 53 per cent. in the United States.

Causes of
failure.

780. The following classification of the causes of failure, both in Canada and the United States in 1890, has been made by Bradstreet's. The figures may not be absolutely correct, but are based on the reports received from their numerous agents, and no doubt indicate very nearly the true proportions:—