## BUSINESS FAILURES IN CANADA, 1891 AND 1892.

	Bradstreet's.				Dun, Wiman & Co.			
Provinces.	1891.		1892.		1891.		1892.	
	No.	Liabilities	No.	Liabilities	No.	Liabilities	No.	Liabilities
		s		8		s		8
Ontario	843					5,801,730	698	4,405,858
Quebec	680					8,386,709		
Nova Scotia	122	594,000				905,200		
New Brunswick	93							722,540
Manitoba	51	340,000						597,494
British Columbia	23					134,243		660,878
P.E. Island						58,950	10	160,410
N.W. Territories	17	159,000	16	51,521				_
Total	1920	14 788 000	1676	11 566 210	1961	16,723,939	1680	13,703,544

<sup>\*</sup> Included in Manitoba.

931. There was a marked decrease according to both sets of returns Decrease. in the number of failures and amount of liabilities, viz., 163 and \$3,221,790 in Bradstreet's return and 181 and \$3,020,395 in Dun, Wiman's returns. It will be seen that though the figures are different, the result for the year is very much the same in both cases. between the returns always exists, which altogether explained but, it is probably attributable variations in the manner both of collecting particulars and of Difference deciding liabilities. According to Bradstreet, the liabilities per in returns. failure were \$6,901, and to Dun, Wiman, & Co., \$8,157, as compared with \$8,041 and \$8,986 respectively in 1891.

932. The following figures give the number of failures and extent Failures in of liabilities during the past eight years, according to the two sets of Canada, returns. Though it is found that, comparing the figures of any one 1885-1892. year, there is generally considerable divergence between the results of the two systems, yet it will be seen from the above table that, on an average of eight years, the difference is not so extreme.