

870. The above returns are taken from Bradstreet's. It will be noticed that the returns for 1876 differ from that prepared for the Depression Committee of the House of Commons of Canada, already quoted. They also differ from the returns published in the Sessional Paper No. 113 of 1880. But these latter are admittedly incomplete.

871. The returns provided by Dun & Co. differ from those of Bradstreet's, probably caused by different modes of collecting particulars and of deciding what are failures.

872. The following gives the two sets of figures, both including Newfoundland :—

Year.	BRADSTREET'S.		DUN & CO.	
	No.	Value of Liabilities.	No.	Value of Liabilities.
		\$		\$
1885	1,280	9,210,334	1,247	8,743,000
1886	1,186	11,240,025	1,233	10,171,000
1887	1,315	17,054,000	1,366	16 070,595
1888	1,730	15,498,242	1,667	13,974,787
1889	1,616	13,147,910	1,747	14,528,884
1890	1,626	12,482,000	1,847	18,000,000
1891	1,846	14,884,000	1,861	16,723,939
1892	1,682	11,603,210	1,680	13,703,000
1893	1,781	15,690,404	1,344	12,689,794

873. The totals of Dun & Co. for the period 1885-1893 are \$124,604,999, and those of Bradstreet's are \$120,810,125.

874. According to Dun & Co. 62·4 per cent of the failures in Canada in 1893 were manufacturing firms, 36·3 trading, and 1·3 "other," the assets of the manufacturing class being 62·1 per cent of these liabilities, and those of the trading class being 65 per cent ; "others" being 47·1 per cent.