

The following gives the two sets of figures, both including Newfoundland, except in 1894 to 1904, when both agencies separated Newfoundland from Canada:—

Year.	BRADSTREETS.		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
1894	1,851	17,724,633	1,862	18,493,029
1895	1,876	15,347,931	1,898	16,416,079
1896	2,179	16,208,460	2,121	17,381,683
1897	1,907	13,147,929	1,814	14,311,498
1898	1,427	9,644,100	1,305	10,333,630
1899	1,285	11,077,891	1,290	13,006,675
1900	1,333	10,786,276	1,361	13,000,179
1901	1,370	11,686,937	1,342	10,812,271
1902	1,092	8,328,658	1,107	11,203,777
1903	956	8,328,362	984	9,751,949
1904	1,177	10,018,299	1,248	11,424,856
Totals.....	30,515	253,109,601	30,324	270,740,625

## POST OFFICE AND OTHER SAVINGS BANKS.

The Post Office Act, which provides for the establishment of Post Office Savings Banks in Canada, was passed on December 20, 1867, and was limited in operation, as regards the savings banks to the provinces of Ontario and Quebec. Under its provisions a deposit must not be less than \$1, and by Order in Council, February 7, 1891, must not exceed \$1,000, in any one year; neither must the total amount on deposit exceed \$3,000. On September 1, 1885, the system was extended to the provinces of Nova Scotia and New Brunswick, and the offices are now distributed in the several provinces as follows:—Ontario, 512; Quebec, 168; Nova Scotia, 67; New Brunswick, 50; Manitoba, 53; British Columbia, 64; Prince Edward Island, 10; and the Territories, 37; making a total of 961.

Government savings banks, under the management of the Finance Department, have been established in the maritime provinces and in Manitoba and British Columbia. In these, deposits are allowed to the extent of \$1,000. The number of offices under this system is 23, viz.: 15 in Nova Scotia, 4 in New Brunswick, 1 in Prince Edward Island, 1 in Ontario, 1 in Manitoba, and 1 in British Columbia. On June 30, 1904, there were 47,531 depositors with \$16,738,744 on deposit. Arrangements are made for the transfer of the Government savings banks in each province to the Post Office Department, as the position of superintendent of each place becomes vacant.