

4.—Liabilities of Canadian Companies selling Fire Insurance or Fire Insurance and other classes of Insurance, and Liabilities in Canada of Companies other than Canadian transacting such business in Canada, 1923-1927—concluded.

Items.	1923.	1924.	1925.	1926.	1927.
	\$	\$	\$	\$	\$
<b>British Companies—concluded</b>					
Excess of assets over liabilities, excluding capital.....	29,514,691	32,821,045	33,278,230	31,632,356	33,132,196
Capital stock paid up.....	-	-	-	-	-
<b>Foreign Companies—</b>					
Unsettled losses.....	2,329,418	1,989,183	1,637,229	1,538,817	1,176,847
Reserve of unearned premiums.....	11,744,730	11,824,844	12,115,693	12,229,515	12,182,168
Sundry items.....	733,330	685,563	802,968	702,759	855,414
<b>Total liabilities in Canada.....</b>	<b>14,807,478</b>	<b>14,499,590</b>	<b>14,555,890</b>	<b>14,471,691</b>	<b>14,214,429</b>
<b>Excess of assets over liabilities, excluding capital.....</b>	<b>16,800,349</b>	<b>19,582,301</b>	<b>20,143,569</b>	<b>21,207,810</b>	<b>23,358,248</b>
<b>Capital stock paid up.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>All companies—</b>					
Unsettled losses.....	9,113,112	8,671,537	7,392,297	7,901,324	8,495,358
Reserve of unearned premiums.....	40,595,094	41,246,628	41,626,981	43,854,481	45,339,015
Sundry items.....	6,145,398	6,282,053	6,477,428	6,632,671	7,445,825
<b>Total liabilities in Canada, not including capital.....</b>	<b>55,853,605</b>	<b>56,200,218</b>	<b>55,496,706</b>	<b>58,388,476</b>	<b>61,280,198</b>
<b>Excess of assets over liabilities, excluding capital.....</b>	<b>65,754,512</b>	<b>74,293,628</b>	<b>76,234,959</b>	<b>77,692,147</b>	<b>85,409,417</b>
<b>Capital stock paid up<sup>1</sup>.....</b>	<b>14,852,692</b>	<b>15,087,351</b>	<b>14,311,871</b>	<b>13,653,915</b>	<b>15,003,316</b>

<sup>1</sup>Canadian companies only.