

statistics from both authorities, those from Bradstreet's (in Table 1) being classified by provinces for the calendar year 1927 and 1928, and those from Dun's Review by branches of business for the calendar years 1926 to 1928 (Table 2), and by classes and provinces for the calendar year 1928, with totals for the years 1914 to 1927 in Table 3. An analysis by causes of failures is given for 1927 and 1928 in Table 4 (Bradstreet's).

**1.—Commercial Failures in Canada, by Provinces, for the calendar years 1927 and 1928.**  
[From Bradstreet's].

Provinces.	Number of Failures.		Assets.		Liabilities.	
	1927.	1928.	1927.	1928.	1927.	1928.
	No.	No.	\$	\$	\$	\$
Prince Edward Island.....	4	3	10,380	21,250	23,548	29,200
Nova Scotia.....	65	76	653,891	997,005	1,125,938	1,846,818
New Brunswick.....	42	30	300,599	340,558	509,713	531,410
Quebec.....	729	730	3,861,488	5,389,363	10,436,767	13,990,295
Ontario.....	645	612	3,709,827	5,343,083	8,550,653	15,022,266
Manitoba.....	201	183	540,412	1,075,006	1,703,615	2,831,125
Saskatchewan.....	130	78	574,299	327,817	1,110,228	652,166
Alberta.....	62	86	463,835	292,483	938,815	766,976
British Columbia.....	112	65	502,352	396,087	1,446,970	780,936
<b>Canada.....</b>	<b>1,993</b>	<b>1,863</b>	<b>10,617,683</b>	<b>14,182,662</b>	<b>25,846,247</b>	<b>36,451,242</b>

**2.—Commercial Failures in Canada and Newfoundland, by Branches of Business, 1926-1928 [From Dun's Review].**

Branches of Business.	1926.		1927.		1928.	
	No.	Liabilities.	No.	Liabilities.	No.	Liabilities.
<b>Manufacturers—</b>		\$		\$		\$
Iron and foundries.....	4	29,216	8	433,703	7	1,547,459
Machinery and tools.....	24	1,032,100	19	246,274	21	348,162
Woolens, carpets, etc.....	5	121,800	6	338,806	9	263,426
Cotton, hosiery, etc.....	—	—	—	—	—	—
Lumber, carpenters.....	80	2,636,850	107	4,622,537	95	3,565,257
Clothing, millinery.....	98	2,457,752	74	898,890	87	1,144,404
Hats, gloves and furs.....	7	689,826	13	157,500	18	526,745
Chemicals and drugs.....	12	122,712	12	81,851	8	221,055
Paints and oils.....	1	2,250	1	5,016	—	—
Printing and engraving.....	14	243,758	19	221,624	14	348,443
Milling and bakers.....	32	308,777	25	209,908	30	676,094
Leather, shoes, etc.....	13	398,500	18	228,536	20	2,015,260
Liquors and tobacco.....	4	104,700	6	542,823	9	380,479
Glass, earthenware.....	9	725,700	8	560,596	7	707,707
All other.....	224	7,591,813	186	6,799,287	181	5,288,525
<b>Total Manufacturers.....</b>	<b>527</b>	<b>16,465,754</b>	<b>502</b>	<b>15,347,491</b>	<b>506</b>	<b>17,632,933</b>
<b>Traders—</b>						
General stores.....	199	2,561,312	199	2,328,858	150	1,855,062
Groceries and meats.....	290	2,017,048	395	2,082,119	396	2,432,410
Hotels, restaurants.....	110	1,074,883	106	700,111	93	1,287,405
Liquors and tobacco.....	25	89,269	27	112,127	28	144,682
Clothing, furnishings.....	181	2,220,786	190	2,161,323	195	2,250,828
Dry goods and carpets.....	137	1,962,008	142	2,222,385	138	8,382,742
Shoes, rubbers and trunks.....	69	1,559,016	69	816,072	59	1,025,825
Furniture, crockery.....	27	299,706	30	528,485	27	532,703
Hardware, stoves and tools.....	62	897,000	44	676,822	50	564,678
Chemicals and drugs.....	37	256,800	36	269,040	44	325,503
Paints and oils.....	6	165,500	1	800	1	590,932
Jewelry and clocks.....	39	245,581	41	177,027	31	587,527
Books and papers.....	13	62,100	14	206,704	17	228,270
Hats, furs and gloves.....	16	246,100	17	395,670	29	1,009,862
All other.....	237	3,663,796	238	3,989,256	211	3,322,502
<b>Total Traders.....</b>	<b>1,548</b>	<b>17,320,965</b>	<b>1,544</b>	<b>16,506,799</b>	<b>1,469</b>	<b>24,540,931</b>
<b>Agents and Brokers.....</b>	<b>121</b>	<b>3,296,223</b>	<b>136</b>	<b>2,547,395</b>	<b>145</b>	<b>11,846,295</b>
<b>Grand Total.....</b>	<b>2,196</b>	<b>37,082,882</b>	<b>2,182</b>	<b>34,461,595</b>	<b>2,129</b>	<b>53,420,199</b>