

**Assignments under the Bankruptcy and Winding Up Acts.**—Under the Bankruptcy and Winding Up Acts (R.S.C., 1927, cc. 11 and 213), certain documents relating to all assignments have since 1920 been forwarded to the Dominion Statistician for statistical analysis. Table 5 gives the resulting figures of failures by provinces in 1922 and subsequent years, while Table 6 classifies them by branches of business. Table 7 gives the assets and liabilities of the assignors.

**5.—Commercial Failures in Canada, by Provinces, calendar years 1922 to 1928.**

Years.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total.
1922.....	15	121	131	1,589	1,058	284	272	299	156	3,925
1923.....	16	155	87	1,181	970	358	280	323	158	3,408
1924.....	3	69	87	907	835	100	131	150	57	2,319
1925.....	4	71	67	758	721	85	77	139	74	1,996
1926.....	4	63	74	654	655	84	68	113	58	1,773
1927.....	4	68	74	658	681	97	54	135	72	1,841
1928.....	4	90	56	767	758	103	63	126	70	2,037

**6.—Commercial Failures in Canada, by Branches of Business, calendar years 1924 to 1928.**

Years.	Trade.	Manu- fac- tures.	Agri- culture.	Logg- ing, Fishing.	Mining.	Con- struc- tion.	Trans- port- ation and Public Utili- ties.	Finance.	Service.	Not classi- fied.	Total.
1924.....	1,317	329	204	14	22	44	36	8	129	216	2,319
1925.....	1,026	403	158	14	15	50	21	5	220	84	1,996
1926.....	805	390	185	27	20	52	34	1	225	84	1,773
1927.....	818	430	116	30	26	63	36	-	243	79	1,841
1928.....	884	505	108	31	23	70	45	5	263	103	2,037

**7.—Estimated Assets and Liabilities of Commercial Failures in Canada, calendar years 1922 to 1928.**

Years.	Estimated grand total assets.	Estimated grand total liabilities.
	\$	\$
1922.....	52,336,488	63,632,219
1923.....	62,127,489	61,617,527
1924.....	43,194,035	48,105,397
1925.....	26,968,371	32,153,697
1926.....	24,676,661	32,291,125
1927.....	23,197,894	30,634,469
1928.....	26,583,462	32,458,437